



e-FILING REPORT COVER SHEET

COMPANY NAME: Pacific Power

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

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

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

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

Statute

Order

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

Other

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

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

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

Results of Operations for period ended December 31, 2018

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

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

April 30, 2019

VIA ELECTRONIC FILING

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

Attn: Filing Center

Re: RE 56 – Results of Operations for period ended December 2018

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2018 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, 2018, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2017 Protocol inter-jurisdictional allocation methodology.

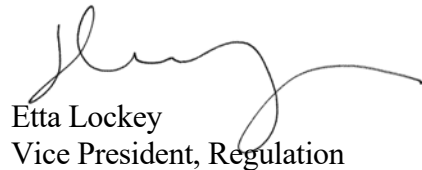
It is respectfully requested that all data requests regarding this matter be addressed to:

By email (preferred): datarequest@pacificorp.com

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

For informal inquiries, please contact Cathie Allen, Manager, Regulatory Affairs, at (503) 813-5934.

Sincerely,


Etta Lockey
Vice President, Regulation

Enclosures

cc: ICNU
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2018

1. SUMMARY

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2017 Protocol
Results of Operations December 2018

	(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	1,239,371,197	5,022,630	1,244,393,826	-	1,244,393,826	(662,421)	1,243,731,405
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	62,462,924	-	62,462,924	-	62,462,924	71,316,864	133,779,788
5 Other Operating Revenues	45,216,707	(4,172,247)	41,044,460	(52,059)	40,992,401	887,411	41,879,811
6 Total Operating Revenues	1,347,050,827	850,383	1,347,901,210	(52,059)	1,347,849,151	71,541,854	1,419,391,005
7							
8 Operating Expenses:							
9 Steam Production	276,064,148	(5,391,238)	270,672,910	74,856	270,747,766	(4,278,389)	266,469,377
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	10,563,833	-	10,563,833	12,680	10,576,513	47,780	10,624,292
12 Other Power Supply	259,763,604	(12,572,454)	247,211,150	28,413	247,239,563	62,829,627	310,069,190
13 Transmission	53,825,858	-	53,825,858	21,826	53,847,684	14,857	53,862,540
14 Distribution	60,727,466	-	60,727,466	86,385	60,813,851	325,519	61,139,370
15 Customer Accounting	30,674,317	(25,819)	30,648,498	43,730	30,692,229	208,166	30,900,395
16 Customer Service	4,830,232	(4,956)	4,825,276	6,828	4,832,104	25,729	4,857,833
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	40,877,815	(407,821)	40,469,994	37,533	40,507,526	160,806	40,668,333
xx							
19 Total O&M Expenses	737,347,271	(18,402,287)	718,944,984	312,252	719,257,235	59,334,095	778,591,330
xx							
20 Depreciation	200,841,319	23,007,770	223,849,089	1,550,836	225,399,925	2,623,025	228,022,950
21 Amortization	14,140,331	1,841,568	15,981,899	157,141	16,139,041	52,085	16,191,125
22 Taxes Other Than Income	77,163,786	-	77,163,786	-	77,163,786	(193,844)	76,969,942
23 Income Taxes - Federal	54,395,950	2,258,115	56,654,065	(349,653)	56,304,412	(7,733,549)	48,570,863
24 Income Taxes - State	15,204,215	(2,370,183)	12,834,031	(79,187)	12,754,845	(1,751,435)	11,003,410
25 Income Taxes - Def Net	(25,948,060)	13,694,274	(12,253,786)	(419,934)	(12,673,719)	11,349,687	(1,324,033)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(141,809)	170,325	28,516	-	28,516	8	28,524
xx							
28 Total Operating Expenses:	1,073,003,002	20,199,583	1,093,202,585	1,171,455	1,094,374,040	63,680,072	1,158,054,112
29							
30 Operating Rev For Return:	274,047,825	(19,349,200)	254,698,625	(1,223,515)	253,475,110	7,861,782	261,336,892
31							
32 Rate Base:							
33 Electric Plant In Service	7,570,008,048	(19,735,821)	7,550,272,227	56,154,790	7,606,427,017	92,873,636	7,699,300,653
34 Plant Held For Future Use	10,482,180	(10,482,180)	-	-	-	-	-
35 Misc Deferred Debits	180,549,549	(111,754,120)	68,795,429	-	68,795,429	2,142,607	70,938,036
36 Elec Plant Acq Adj	5,490,566	-	5,490,566	-	5,490,566	(1,246,077)	4,244,490
37 Pensions	1,128,682	(1,128,682)	-	-	-	-	-
38 Prepayments	10,595,810	-	10,595,810	-	10,595,810	-	10,595,810
39 Fuel Stock	47,149,346	-	47,149,346	-	47,149,346	(6,998,717)	40,150,628
40 Material & Supplies	70,560,405	-	70,560,405	-	70,560,405	-	70,560,405
41 Working Capital	14,685,992	(174,998)	14,510,994	(1,102)	14,509,892	409,769	14,919,661
42 Weatherization Loans	(1,369)	-	(1,369)	-	(1,369)	-	(1,369)
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	7,910,649,209	(143,275,800)	7,767,373,409	56,153,688	7,823,527,097	87,181,217	7,910,708,314
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,815,165,531)	(161,438,172)	(2,976,603,702)	(1,550,836)	(2,978,154,539)	(943,624)	(2,979,098,163)
48 Accum Prov For Amort	(171,016,181)	-	(171,016,181)	(157,141)	(171,173,322)	(13,658)	(171,186,979)
49 Accum Def Income Tax	(1,173,749,976)	47,881,970	(1,125,868,006)	209,967	(1,125,658,039)	(5,681,345)	(1,131,339,384)
50 Unamortized ITC	(72,251)	-	(72,251)	-	(72,251)	-	(72,251)
51 Customer Adv For Const	(11,777,096)	1,928,646	(9,848,450)	-	(9,848,450)	-	(9,848,450)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(94,236,216)	19,502,701	(74,733,515)	-	(74,733,515)	(55)	(74,733,570)
54							
55 Total Rate Base Deductions	(4,266,017,250)	(92,124,855)	(4,358,142,105)	(1,498,010)	(4,359,640,115)	(6,638,682)	(4,366,278,797)
56							
57 Total Rate Base:	3,644,631,958	(235,400,654)	3,409,231,304	54,655,678	3,463,886,982	80,542,535	3,544,429,517
58							
59 Return on Rate Base	7.519%		7.471%		7.318%		7.373%
xx							
60 Return on Equity	9.586%	-0.093%	9.493%	-0.294%	9.199%	0.107%	9.305%
61							
62 TAX CALCULATION:							
63 Operating Revenue	317,699,929	(5,766,993)	311,932,936	(2,072,288)	309,860,648	9,726,485	319,587,133
64 Other Deductions							
65 Interest (AFUDC)	(9,134,642)	(17,696)	(9,152,338)	-	(9,152,338)	-	(9,152,338)
66 Interest	95,125,922	(9,053,084)	86,072,837	1,379,891	87,452,729	2,033,457	89,486,186
67 Schedule "M" Additions	332,217,139	(55,925,917)	276,291,222	1,707,978	277,999,200	2,768,750	280,767,950
68 Schedule "M" Deductions	229,031,191	(415,451)	228,615,740	-	228,615,740	49,039,635	277,655,376
69 Income Before Tax	334,894,598	(52,206,679)	282,687,918	(1,744,202)	280,943,717	(38,577,857)	242,365,860
70							
71 State Income Taxes	15,204,215	(2,370,183)	12,834,031	(79,187)	12,754,845	(1,751,435)	11,003,410
72 Taxable Income	319,690,383	(49,836,496)	269,853,887	(1,665,015)	268,188,872	(36,826,422)	231,362,449
73							
58 Federal Income Taxes + Other	54,395,950	2,258,115	56,654,065	(349,653)	56,304,412	(7,733,549)	48,570,863

(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	4,360,209	52,064,646	(45,863,614)	-	-	-	(1,840,823)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	71,316,864	-	-	71,316,864	-	-	-
5 Other Operating Revenues	(3,336,896)	(3,336,896)	-	-	-	-	-
6 Total Operating Revenues	72,340,178	48,727,751	(45,863,614)	71,316,864	-	-	(1,840,823)
7							
8 Operating Expenses:							
9 Steam Production	(9,594,770)	-	1,021,233	(4,560,463)	-	-	(6,055,541)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	60,459	-	60,459	-	-	-	-
12 Other Power Supply	50,285,587	-	(77,060)	50,362,748	-	-	(101)
13 Transmission	36,683	-	104,071	(67,389)	-	-	-
14 Distribution	411,904	-	411,904	-	-	-	-
15 Customer Accounting	226,078	-	226,078	-	-	-	-
16 Customer Service & Info	27,601	-	27,601	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(209,482)	-	(658,324)	-	-	894,331	(445,489)
19 Total O&M Expenses	41,244,059	-	1,115,963	45,734,896	-	894,331	(6,501,131)
20 Depreciation	27,181,631	-	-	-	30,417,751	-	(3,236,120)
21 Amortization	2,050,794	-	-	-	2,050,794	-	-
22 Taxes Other Than Income	(193,844)	-	158,796	-	-	(352,640)	-
23 Income Taxes: Federal	(5,825,086)	9,768,248	(9,483,786)	5,128,315	(6,490,068)	4,012,369	(8,760,165)
24 State	(4,200,805)	2,212,238	(2,147,815)	1,161,421	(1,469,821)	(1,972,893)	(1,983,935)
25 Deferred Income Taxes	24,624,027	12	-	-	(49,776)	11,942,091	12,731,700
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	170,333	8	170,325	-	-	-	-
28 Total Operating Expenses:	85,051,110	11,980,507	(10,186,516)	52,024,632	24,458,881	14,523,257	(7,749,651)
29							
30 Operating Rev For Return:	(12,710,933)	36,747,244	(35,677,099)	19,292,232	(24,458,881)	(14,523,257)	5,908,828
31							
32 Rate Base:							
33 Electric Plant In Service	129,292,605	-	-	-	-	-	129,292,605
34 Plant Held for Future Use	(10,482,180)	-	-	-	-	-	(10,482,180)
35 Misc Deferred Debits	(109,611,513)	-	-	-	-	-	(109,611,513)
36 Elec Plant Acq Adj	(1,246,077)	-	-	-	-	-	(1,246,077)
37 Pensions	(1,128,682)	-	-	-	-	-	(1,128,682)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(6,998,717)	-	-	-	-	-	(6,998,717)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	233,669	-	-	-	-	-	233,669
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	59,106	-	-	-	-	-	59,106
45							
46 Deductions:							
47 Accum Prov For Deprec	(163,932,632)	-	-	-	(180,531,315)	-	16,598,683
48 Accum Prov For Amort	(170,799)	-	-	-	(170,799)	-	-
49 Accum Def Income Tax	42,410,592	17	-	-	479,602	91,151	41,839,822
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,928,646	-	-	-	-	-	1,928,646
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	19,502,646	(55)	-	-	-	-	19,502,701
54							
55 Total Deductions:	(100,261,547)	(38)	-	-	(180,222,512)	91,151	79,869,852
56							
57 Total Rate Base:	(100,202,441)	(38)	-	-	(180,222,512)	91,151	79,928,958
58							
59							
60 Estimated ROE impact	-0.280%	1.936%	-1.879%	1.016%	-0.604%	-0.765%	-0.005%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,887,204	48,727,743	(47,308,699)	25,581,968	(32,468,545)	(541,691)	7,896,428
67 Other Deductions							
68 Interest (AFUDC)	(17,696)	-	-	-	-	(17,696)	-
69 Interest	(5,639,736)	-	-	-	-	(5,639,736)	-
70 Schedule "M" Additions	(51,449,189)	-	-	-	93,640	(48,571,541)	(2,971,287)
72 Schedule "M" Deductions	48,624,184	36	-	-	-	-	48,624,148
73 Income Before Tax	(92,528,738)	48,727,706	(47,308,699)	25,581,968	(32,374,906)	(43,455,800)	(43,699,007)
74							
76 State Income Taxes	(4,200,805)	2,212,238	(2,147,815)	1,161,421	(1,469,821)	(1,972,893)	(1,983,935)
77 Taxable Income	(88,327,933)	46,515,468	(45,160,884)	24,420,547	(30,905,085)	(41,482,907)	(41,715,072)
78							
79 Federal Income Taxes	(5,825,086)	9,768,248	(9,483,786)	5,128,315	(6,490,068)	4,012,369	(8,760,165)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	5,022,630	52,727,067	(45,863,614)	-	-	-	(1,840,823)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(4,172,247)	(4,172,247)	-	-	-	-	-
6 Total Operating Revenues	850,383	48,554,820	(45,863,614)	-	-	-	(1,840,823)
7							
8 Operating Expenses:							
9 Steam Production	(5,391,238)	-	664,303	-	-	-	(6,055,541)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(12,572,454)	-	(212,541)	(12,359,812)	-	-	(101)
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(25,819)	-	(25,819)	-	-	-	-
16 Customer Service & Info	(4,956)	-	(4,956)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(407,821)	-	(856,662)	-	-	894,331	(445,489)
19 Total O&M Expenses	(18,402,287)	-	(435,675)	(12,359,812)	-	894,331	(6,501,131)
20 Depreciation	23,007,770	-	-	-	26,243,890	-	(3,236,120)
21 Amortization	1,841,568	-	-	-	1,841,568	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,258,115	9,733,591	(9,140,902)	2,477,722	(5,630,179)	4,625,937	191,947
24 State	(2,370,183)	2,204,389	(2,070,161)	561,135	(1,275,080)	(1,833,937)	43,471
25 Deferred Income Taxes	13,694,274	-	-	-	-	11,942,091	1,752,184
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	170,325	-	170,325	-	-	-	-
28 Total Operating Expenses:	20,199,583	11,937,979	(11,476,413)	(9,320,954)	21,180,199	15,628,421	(7,749,650)
29							
30 Operating Rev For Return:	(19,349,200)	36,616,841	(34,387,202)	9,320,954	(21,180,199)	(15,628,421)	5,908,827
31							
32 Rate Base:							
33 Electric Plant In Service	(19,735,821)	-	-	-	-	-	(19,735,821)
34 Plant Held for Future Use	(10,482,180)	-	-	-	-	-	(10,482,180)
35 Misc Deferred Debits	(111,754,120)	-	-	-	-	-	(111,754,120)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	(1,128,682)	-	-	-	-	-	(1,128,682)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(174,998)	-	-	-	-	-	(174,998)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(143,275,800)	-	-	-	-	-	(143,275,800)
45							
46 Deductions:							
47 Accum Prov For Deprec	(161,438,172)	-	-	-	(178,036,855)	-	16,598,683
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	47,881,970	-	-	-	-	91,151	47,790,819
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,928,646	-	-	-	-	-	1,928,646
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	19,502,701	-	-	-	-	-	19,502,701
54							
55 Total Deductions:	(92,124,855)	-	-	-	(178,036,855)	91,151	85,820,849
56							
57 Total Rate Base:	(235,400,654)	-	-	-	(178,036,855)	91,151	(57,454,951)
58							
59							
60 Estimated ROE impact	-0.093%	1.929%	-1.811%	0.491%	-0.432%	-0.824%	0.547%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(5,766,993)	48,554,820	(45,598,264)	12,359,812	(28,085,458)	(894,331)	7,896,428
67 Other Deductions							
68 Interest (AFUDC)	(17,696)	-	-	-	-	(17,696)	-
69 Interest	(9,053,084)	-	-	-	-	(9,053,084)	-
70 Schedule "M" Additions	(55,925,917)	-	-	-	-	(48,571,541)	(7,354,375)
72 Schedule "M" Deductions	(415,451)	-	-	-	-	-	(415,451)
73 Income Before Tax	(52,206,679)	48,554,820	(45,598,264)	12,359,812	(28,085,458)	(40,395,093)	957,503
74							
76 State Income Taxes	(2,370,183)	2,204,389	(2,070,161)	561,135	(1,275,080)	(1,833,937)	43,471
77 Taxable Income	(49,836,496)	46,350,432	(43,528,103)	11,798,676	(26,810,378)	(38,561,155)	914,033
78							
79 Federal Income Taxes	2,258,115	9,733,591	(9,140,902)	2,477,722	(5,630,179)	4,625,937	191,947

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(52,059)	(52,059)	-	-	-	-	-
6 Total Operating Revenues	(52,059)	(52,059)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	74,856	-	74,856	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	12,680	-	12,680	-	-	-	-
12 Other Power Supply	28,413	-	28,413	-	-	-	-
13 Transmission	21,826	-	21,826	-	-	-	-
14 Distribution	86,385	-	86,385	-	-	-	-
15 Customer Accounting	43,730	-	43,730	-	-	-	-
16 Customer Service & Info	6,828	-	6,828	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	37,533	-	37,533	-	-	-	-
19 Total O&M Expenses	312,252	-	312,252	-	-	-	-
20 Depreciation	1,550,836	-	-	-	1,550,836	-	-
21 Amortization	157,141	-	-	-	157,141	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(349,653)	(10,436)	(62,596)	-	(342,391)	(276,621)	342,392
24 State	(79,187)	(2,363)	(14,176)	-	(77,542)	(62,647)	77,542
25 Deferred Income Taxes	(419,934)	-	-	-	-	-	(419,934)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,171,455	(12,800)	235,480	-	1,288,044	(339,268)	(0)
29							
30 Operating Rev For Return:	(1,223,515)	(39,260)	(235,480)	-	(1,288,044)	339,268	0
31							
32 Rate Base:							
33 Electric Plant In Service	56,154,790	-	-	-	-	-	56,154,790
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	(1,102)	-	-	-	-	-	(1,102)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	56,153,688	-	-	-	-	-	56,153,688
45							
46 Deductions:							
47 Accum Prov For Deprec	(1,550,836)	-	-	-	(1,550,836)	-	-
48 Accum Prov For Amort	(157,141)	-	-	-	(157,141)	-	-
49 Accum Def Income Tax	209,967	-	-	-	-	-	209,967
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,498,010)	-	-	-	(1,707,978)	-	209,967
56							
57 Total Rate Base:	54,655,678	-	-	-	(1,707,978)	-	56,363,656
58							
59							
60 Estimated ROE impact	-0.294%	-0.002%	-0.013%	0.000%	-0.065%	0.019%	-0.233%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,072,288)	(52,059)	(312,252)	-	(1,707,978)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,379,891	-	-	-	-	1,379,891	-
70 Schedule "M" Additions	1,707,978	-	-	-	-	-	1,707,978
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	(1,744,202)	(52,059)	(312,252)	-	(1,707,978)	(1,379,891)	1,707,978
74							
76 State Income Taxes	(79,187)	(2,363)	(14,176)	-	(77,542)	(62,647)	77,542
77 Taxable Income	(1,665,015)	(49,696)	(298,075)	-	(1,630,435)	(1,317,244)	1,630,436
78							
79 Federal Income Taxes	(349,653)	(10,436)	(62,596)	-	(342,391)	(276,621)	342,392

	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	(662,421)	(662,421)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	71,316,864	-	-	71,316,864	-	-	-
5 Other Operating Revenues	887,411	887,411	-	-	-	-	-
6 Total Operating Revenues	71,541,854	224,990	-	71,316,864	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(4,278,389)	-	282,074	(4,560,463)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	47,780	-	47,780	-	-	-	-
12 Other Power Supply	62,829,627	-	107,068	62,722,560	-	-	-
13 Transmission	14,857	-	82,245	(67,389)	-	-	-
14 Distribution	325,519	-	325,519	-	-	-	-
15 Customer Accounting	208,166	-	208,166	-	-	-	-
16 Customer Service & Info	25,729	-	25,729	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	160,806	-	160,806	-	-	-	-
19 Total O&M Expenses	59,334,095	-	1,239,387	58,094,708	-	-	-
20 Depreciation	2,623,025	-	-	-	2,623,025	-	-
21 Amortization	52,085	-	-	-	52,085	-	-
22 Taxes Other Than Income	(193,844)	-	158,796	-	-	(352,640)	-
23 Income Taxes: Federal	(7,733,549)	45,094	(280,288)	2,650,593	(517,497)	(336,947)	(9,294,504)
24 State	(1,751,435)	10,213	(63,478)	600,286	(117,199)	(76,309)	(2,104,948)
25 Deferred Income Taxes	11,349,687	12	-	-	(49,776)	-	11,399,451
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	8	8	-	-	-	-	-
28 Total Operating Expenses:	63,680,072	55,327	1,054,418	61,345,587	1,990,638	(765,896)	(1)
29							
30 Operating Rev For Return:	7,861,782	169,663	(1,054,418)	9,971,278	(1,990,638)	765,896	1
31							
32 Rate Base:							
33 Electric Plant In Service	92,873,636	-	-	-	-	-	92,873,636
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	2,142,607	-	-	-	-	-	2,142,607
36 Elec Plant Acq Adj	(1,246,077)	-	-	-	-	-	(1,246,077)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(6,998,717)	-	-	-	-	-	(6,998,717)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	409,769	-	-	-	-	-	409,769
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	87,181,217	-	-	-	-	-	87,181,217
45							
46 Deductions:							
47 Accum Prov For Deprec	(943,624)	-	-	-	(943,624)	-	-
48 Accum Prov For Amort	(13,658)	-	-	-	(13,658)	-	-
49 Accum Def Income Tax	(5,681,345)	17	-	-	479,602	-	(6,160,964)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(55)	(55)	-	-	-	-	-
54							
55 Total Deductions:	(6,638,682)	(38)	-	-	(477,680)	-	(6,160,964)
56							
57 Total Rate Base:	80,542,535	(38)	-	-	(477,680)	-	81,020,253
58							
59							
60 Estimated ROE impact	0.107%	0.009%	-0.058%	0.553%	-0.108%	0.042%	-0.321%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	9,726,485	224,982	(1,398,183)	13,222,156	(2,675,110)	352,640	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,033,457	-	-	-	-	2,033,457	-
70 Schedule "M" Additions	2,768,750	-	-	-	93,640	-	2,675,110
72 Schedule "M" Deductions	49,039,635	36	-	-	-	-	49,039,599
73 Income Before Tax	(38,577,857)	224,945	(1,398,183)	13,222,156	(2,581,470)	(1,680,816)	(46,364,489)
74							
76 State Income Taxes	(1,751,435)	10,213	(63,478)	600,286	(117,199)	(76,309)	(2,104,948)
77 Taxable Income	(36,826,422)	214,733	(1,334,706)	12,621,870	(2,464,272)	(1,604,507)	(44,259,541)
78							
79 Federal Income Taxes	(7,733,549)	45,094	(280,288)	2,650,593	(517,497)	(336,947)	(9,294,504)

PACIFICORP
State of Oregon

Actual, Adjusted & Normalized Results of Operations - 2017 Protocol
Results of Operations December 2018

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	1,239,371,197	5,022,630	1,244,393,826	(7,120,709)	1,237,273,117
3 Interdepartmental	-	-	-	-	-
4 Special Sales	62,462,924	-	62,462,924	-	62,462,924
5 Other Operating Revenues	45,216,707	(4,172,247)	41,044,460	-	41,044,460
6 Total Operating Revenues	1,347,050,827	850,383	1,347,901,210	(7,120,709)	1,340,780,501
7					
8 Operating Expenses:					
9 Steam Production	276,064,148	(5,391,238)	270,672,910	-	270,672,910
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	10,563,833	-	10,563,833	-	10,563,833
12 Other Power Supply	259,783,604	(12,572,454)	247,211,150	12,359,812	259,570,961
13 Transmission	53,825,858	-	53,825,858	-	53,825,858
14 Distribution	60,727,466	-	60,727,466	-	60,727,466
15 Customer Accounting	30,674,317	(25,819)	30,648,498	-	30,648,498
16 Customer Service & Info	4,830,232	(4,956)	4,825,276	-	4,825,276
17 Sales	-	-	-	-	-
18 Administrative & General	40,877,815	(407,821)	40,469,994	-	40,469,994
xx					
19 Total O&M Expenses	737,347,271	(18,402,287)	718,944,984	12,359,812	731,304,796
xx					
20 Depreciation	200,841,319	23,007,770	223,849,089	-	223,849,089
21 Amortization	14,140,331	1,841,568	15,981,899	-	15,981,899
22 Taxes Other Than Income	77,163,786	-	77,163,786	-	77,163,786
23 Income Taxes - Federal	54,395,950	2,258,115	56,654,065	(3,905,544)	52,748,521
24 Income Taxes - State	15,204,215	(2,370,183)	12,834,031	(884,498)	11,949,534
25 Income Taxes - Def Net	(25,948,060)	13,694,274	(12,253,786)	-	(12,253,786)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(141,809)	170,325	28,516	-	28,516
xx					
28 Total Operating Expenses:	1,073,003,002	20,199,583	1,093,202,585	7,569,770	1,100,772,355
29					
30 Operating Rev For Return:	274,047,825	(19,349,200)	254,698,625	(14,690,479)	240,008,146
31					
32 Rate Base:					
33 Electric Plant In Service	7,570,008,048	(19,735,821)	7,550,272,227	-	7,550,272,227
34 Plant Held for Future Use	10,482,180	(10,482,180)	-	-	-
35 Misc Deferred Debits	180,549,549	(111,754,120)	68,795,429	-	68,795,429
36 Elec Plant Acq Adj	5,490,566	-	5,490,566	-	5,490,566
37 Pensions	1,128,682	(1,128,682)	-	-	-
38 Prepayments	10,595,810	-	10,595,810	-	10,595,810
39 Fuel Stock	47,149,346	-	47,149,346	-	47,149,346
40 Material & Supplies	70,560,405	-	70,560,405	-	70,560,405
41 Working Capital	14,685,992	(174,998)	14,510,994	71,549	14,582,544
42 Weatherization Loans	(1,369)	-	(1,369)	-	(1,369)
43 Misc Rate Base	-	-	-	-	-
xx					
44 Total Electric Plant:	7,910,649,209	(143,275,800)	7,767,373,409	71,549	7,767,444,958
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(2,815,165,531)	(161,438,172)	(2,976,603,702)	-	(2,976,603,702)
48 Accum Prov For Amort	(171,016,181)	-	(171,016,181)	-	(171,016,181)
49 Accum Def Income Tax	(1,173,749,976)	47,881,970	(1,125,868,006)	-	(1,125,868,006)
50 Unamortized ITC	(72,251)	-	(72,251)	-	(72,251)
51 Customer Adv For Const	(11,777,096)	1,928,646	(9,848,450)	-	(9,848,450)
52 Customer Service Deposits	-	-	-	-	-
53 Misc Rate Base Deductions	(94,236,216)	19,502,701	(74,733,515)	-	(74,733,515)
54					
55 Total Rate Base Deductions	(4,266,017,250)	(92,124,855)	(4,358,142,105)	-	(4,358,142,105)
56					
57 Total Rate Base:	3,644,631,958	(235,400,654)	3,409,231,304	71,549	3,409,302,854
58					
59 Return on Rate Base	7.519%		7.471%		7.040%
xx					
60 Return on Equity	9.586%	-0.093%	9.493%		8.665%

(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 2018
FILE:	JAM December 2018 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2019
TIME:	12:53:16 PM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	2017 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.369
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.89%	5.27%	2.525%
PREFERRED	0.02%	6.75%	0.001%
COMMON	52.09%	9.80%	5.105%
	<u>100.00%</u>		<u>7.631%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2017 to 12/31/2018

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			OREGON	
		TOTAL	OTHER	OREGON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,656,340,714	3,416,969,517	1,239,371,197	4,360,209	1,243,731,405
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	254,214,730	191,751,807	62,462,924	71,316,864	133,779,788
5 Other Operating Revenues	2.4	179,803,512	134,586,805	45,216,707	(3,336,896)	41,879,811
6 Total Operating Revenues	2.4	5,090,358,956	3,743,308,129	1,347,050,827	72,340,178	1,419,391,005
7						
8 Operating Expenses:						
9 Steam Production	2.5	1,102,354,377	826,290,229	276,064,148	(9,594,770)	266,469,377
10 Nuclear Production	2.6	0	0	0	0	0
11 Hydro Production	2.7	40,536,499	29,972,666	10,563,833	60,459	10,624,292
12 Other Power Supply	2.8-2.9	999,344,657	739,561,053	259,783,604	50,285,587	310,069,190
13 Transmission	2.10	206,505,944	152,680,087	53,825,858	36,683	53,862,540
14 Distribution	2.12	197,248,242	136,520,776	60,727,466	411,904	61,139,370
15 Customer Accounting	2.12	83,661,636	52,987,319	30,674,317	226,078	30,900,395
16 Customer Service & Infor	2.13	96,100,250	91,270,018	4,830,232	27,601	4,857,833
17 Sales	2.13	0	0	0	0	0
18 Administrative & General	2.14	135,362,970	94,485,155	40,877,815	(209,482)	40,668,333
19						
20 Total O & M Expenses	2.14	2,861,114,573	2,123,767,303	737,347,271	41,244,059	778,591,330
21						
22 Depreciation	2.16	718,176,767	517,335,448	200,841,319	27,181,631	228,022,950
23 Amortization	2.17	52,549,602	38,409,271	14,140,331	2,050,794	16,191,125
24 Taxes Other Than Income	2.17	201,255,354	124,091,568	77,163,786	(193,844)	76,969,942
25 Income Taxes - Federal	2.20	216,848,829	162,452,880	54,395,950	(5,825,086)	48,570,863
26 Income Taxes - State	2.20	60,181,127	44,976,912	15,204,215	(4,200,805)	11,003,410
27 Income Taxes - Def Net	2.19	(118,414,009)	(92,465,949)	(25,948,060)	24,624,027	(1,324,033)
28 Investment Tax Credit Adj.	2.17	(3,152,015)	(3,152,015)	0	0	0
29 Misc Revenue & Expense	2.4	(852,053)	(710,244)	(141,809)	170,333	28,524
30						
31 Total Operating Expenses	2.20	3,987,708,175	2,914,705,172	1,073,003,002	85,051,110	1,158,054,112
32						
33 Operating Revenue for Return		1,102,650,782	828,602,957	274,047,825	(12,710,933)	261,336,892
34						
35 Rate Base:						
36 Electric Plant in Service	2.30	27,690,995,315	20,120,987,268	7,570,008,048	129,292,605	7,699,300,653
37 Plant Held for Future Use	2.31	26,198,890	15,716,711	10,482,180	(10,482,180)	(0)
38 Misc Deferred Debits	2.33	780,596,108	600,046,559	180,549,549	(109,611,513)	70,938,036
39 Elec Plant Acq Adj	2.31	31,840,049	26,349,482	5,490,566	(1,246,077)	4,244,490
40 Pensions	2.31	4,128,704	3,000,023	1,128,682	(1,128,682)	0
41 Prepayments	2.32	60,411,648	49,815,837	10,595,810	0	10,595,810
42 Fuel Stock	2.32	192,496,614	145,347,269	47,149,346	(6,998,717)	40,150,628
43 Material & Supplies	2.32	239,490,987	168,930,582	70,560,405	0	70,560,405
44 Working Capital	2.33	41,209,935	26,523,943	14,685,992	233,669	14,919,661
45 Weatherization Loans	2.31	(1,211,570)	(1,210,201)	(1,369)	0	(1,369)
46 Miscellaneous Rate Base	2.34	0	0	0	0	0
47						
48 Total Electric Plant		29,066,156,681	21,155,507,472	7,910,649,209	59,106	7,910,708,314
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.38	(9,627,432,688)	(6,812,267,158)	(2,815,165,531)	(163,932,632)	(2,979,098,163)
52 Accum Prov For Amort	2.39	(582,670,952)	(411,654,771)	(171,016,181)	(170,799)	(171,186,979)
53 Accum Def Income Taxes	2.35	(4,490,824,380)	(3,317,074,404)	(1,173,749,976)	42,410,592	(1,131,339,384)
54 Unamortized ITC	2.35	(346,208)	(273,957)	(72,251)	0	(72,251)
55 Customer Adv for Const	2.34	(43,243,061)	(31,465,965)	(11,777,096)	1,928,646	(9,848,450)
56 Customer Service Deposits	2.34	0	0	0	0	0
57 Misc. Rate Base Deductions	2.34	(563,340,920)	(469,104,704)	(94,236,216)	19,502,646	(74,733,570)
58						
59 Total Rate Base Deductions		(15,307,858,210)	(11,041,840,960)	(4,266,017,250)	(100,261,547)	(4,366,278,797)
60						
61 Total Rate Base		13,758,298,471	10,113,666,512	3,644,631,958	(100,202,441)	3,544,429,517
62						
63 Return on Rate Base		8.014%		7.519%		7.373%
64						
65 Return on Equity		10.536%		9.586%		9.305%
66 Net Power Costs		1,600,107,485		400,400,978		374,819,010
67						
68 Revenue Requirement Impact		95,032,152		25,174,422		24,482,298
69 Rate Base Decrease		(839,649,788)		(236,126,978)		(233,883,512)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		15,519,118	11,474,828	4,044,290	196,882	4,241,172	
217		P	SG		2,327,801	1,721,174	606,626	-	606,626	
218				B2	17,846,918	13,196,002	4,650,916	196,882	4,847,798	
219										
220	501	Fuel Related-Non NPC								
221		P	S		(2,324,180)	(2,916,289)	592,109	(592,109)	-	
222		P	SE		42,258,779	31,908,084	10,350,695	(4,620,386)	5,730,309	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		-	-	-	-	-	
226		P	SE		2,987,901	2,256,057	731,844	-	731,844	
227				B2	42,922,501	31,247,852	11,674,649	(5,212,495)	6,462,153	
228										
229	501NPC	Fuel Related-NPC								
230		P	S		(531,151)	(531,151)	-	-	-	
231		P	SE		702,816,722	530,671,624	172,145,098	(4,394,679)	167,750,419	
232		P	SE		-	-	-	-	-	
233		P	SE		-	-	-	-	-	
234		P	SE		48,151,061	36,357,134	11,793,927	-	11,793,927	
235				B2	750,436,633	566,497,608	183,939,025	(4,394,679)	179,544,347	
236										
237		Total Fuel Related								
238					793,359,134	597,745,459	195,613,674	(9,607,174)	186,006,500	
239	502	Steam Expenses								
240		P	SG		72,510,324	53,614,095	18,896,229	-	18,896,229	
241		P	SG		8,142,986	6,020,920	2,122,066	-	2,122,066	
242				B2	80,653,310	59,635,015	21,018,295	-	21,018,295	
243										
244	503	Steam From Other Sources-Non-NPC								
245		P	SE		-	-	-	-	-	
246				B2	-	-	-	-	-	
247										
248	503NPC	Steam From Other Sources-NPC								
249		P	SE		4,714,446	3,559,708	1,154,737	(165,784)	988,953	
250				B2	4,714,446	3,559,708	1,154,737	(165,784)	988,953	
251										
252	505	Electric Expenses								
253		P	SG		1,257,314	929,658	327,657	-	327,657	
254		P	SG		281,070	207,823	73,247	-	73,247	
255				B2	1,538,384	1,137,480	400,904	-	400,904	
256										
257	506	Misc. Steam Expense								
258		P	SG		21,999,284	16,266,259	5,733,025	938,120	6,671,145	
259		P	SE		-	-	-	-	-	
260		P	SG		2,374,542	1,755,735	618,807	-	618,807	
261				B2	24,373,827	18,021,995	6,351,832	938,120	7,289,952	
262										
263	507	Rents								
264		P	SG		488,625	361,289	127,336	-	127,336	
265		P	SG		-	-	-	-	-	
266				B2	488,625	361,289	127,336	-	127,336	
267										
268	510	Maint Supervision & Engineering								
269		P	SG		5,167,256	3,820,666	1,346,590	(1,116,476)	230,114	
270		P	SG		2,820,176	2,085,236	734,939	-	734,939	
271				B2	7,987,432	5,905,903	2,081,529	(1,116,476)	965,053	
272										
273										
274										
275	511	Maintenance of Structures								
276		P	SG		23,088,039	17,071,284	6,016,755	-	6,016,755	
277		P	SG		3,861,343	2,855,075	1,006,268	-	1,006,268	
278				B2	26,949,381	19,926,358	7,023,023	-	7,023,023	
279										
280	512	Maintenance of Boiler Plant								
281		P	SG		86,144,929	63,695,515	22,449,414	159,663	22,609,076	
282		P	SG		8,099,267	5,988,594	2,110,673	-	2,110,673	
283				B2	94,244,196	69,684,109	24,560,087	159,663	24,719,750	
284										
285	513	Maintenance of Electric Plant								
286		P	SG		38,518,825	28,480,799	10,038,026	-	10,038,026	
287		P	SG		1,958,604	1,448,191	510,413	-	510,413	
288				B2	40,477,428	29,928,989	10,548,439	-	10,548,439	
289										
290	514	Maintenance of Misc. Steam Plant								
291		P	SG		8,177,281	6,046,277	2,131,004	-	2,131,004	
292		P	SG		1,544,015	1,141,644	402,371	-	402,371	
293				B2	9,721,296	7,187,921	2,533,375	-	2,533,375	
294										
295		Total Steam Power Generation			B2	1,102,354,377	826,290,229	276,064,148	(9,594,770)	266,469,377

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		4,183,413	3,093,213	1,090,200	-	1,090,200
362		P	SG		355,229	262,656	92,573	-	92,573
363									
364				B2	4,538,642	3,355,870	1,182,773	-	1,182,773
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		11,688,597	8,642,542	3,046,055	-	3,046,055
376		P	SG		6,862,090	5,073,826	1,788,264	-	1,788,264
377									
378									
379				B2	18,550,687	13,716,368	4,834,319	-	4,834,319
380									
381	540	Rents (Hydro Generation)							
382		P	DGP		-	-	-	-	-
383		P	SG		1,246,911	921,965	324,946	-	324,946
384		P	SG		(24,643)	(18,221)	(6,422)	-	(6,422)
385									
386				B2	1,222,268	903,744	318,524	-	318,524
387									
388	541	Maint Supervision & Engineering							
389		P	DGP		-	-	-	-	-
390		P	SG		470	347	122	-	122
391		P	SG		-	-	-	-	-
392									
393				B2	470	347	122	-	122
394									
395	542	Maintenance of Structures							
396		P	DGP		-	-	-	-	-
397		P	SG		690,964	510,898	180,066	-	180,066
398		P	SG		26,099	19,298	6,801	-	6,801
399									
400				B2	717,063	530,196	186,867	-	186,867
401									
402									
403									
404									
405	543	Maintenance of Dams & Waterways							
406		P	DGP		-	-	-	-	-
407		P	SG		947,170	700,337	246,833	-	246,833
408		P	SG		479,198	354,319	124,879	-	124,879
409									
410				B2	1,426,368	1,054,656	371,712	-	371,712
411									
412	544	Maintenance of Electric Plant							
413		P	DGP		-	-	-	-	-
414		P	SG		1,490,421	1,102,016	388,404	-	388,404
415		P	SG		192,707	142,488	50,220	-	50,220
416									
417				B2	1,683,128	1,244,504	438,624	-	438,624
418									
419	545	Maintenance of Misc. Hydro Plant							
420		P	DGP		-	-	-	-	-
421		P	SG		3,129,993	2,314,315	815,678	10,948	826,626
422		P	SG		750,632	555,017	195,615	2,130	197,745
423									
424				B2	3,880,625	2,869,332	1,011,293	13,078	1,024,371
425									
426		Total Hydraulic Power Generation		B2	40,536,499	29,972,666	10,563,833	60,459	10,624,292

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
860	923	Outside Services							
861		PTD	S		1,599,429	1,524,473	74,956	-	74,956
862		CUST	CN		-	-	-	-	-
863		PTD	SO		18,291,197	13,290,853	5,000,344	(5,110)	4,995,234
864				B2	19,890,625	14,815,325	5,075,300	(5,110)	5,070,190
865									
866	924	Property Insurance							
867		PT	S		7,135,301	436,594	6,698,708	-	6,698,708
868		PT	SG		-	-	-	-	-
869		PTD	SO		5,203,260	3,780,822	1,422,438	-	1,422,438
870				B2	12,338,561	4,217,415	8,121,145	-	8,121,145
871									
872	925	Injuries & Damages							
873		PTD	S		494,665	-	494,665	2,874,513	3,369,178
874		PTD	SO		16,245,469	11,804,374	4,441,095	(3,552,402)	888,693
875				B2	16,740,134	11,804,374	4,935,760	(677,889)	4,257,871
876									
877	926	Employee Pensions & Benefits							
878		LABOR	S		(511,695)	302,776	(814,471)	-	(814,471)
879		CUST	CN		-	-	-	-	-
880		LABOR	SO		114,248,289	83,015,736	31,232,553	-	31,232,553
881				B2	113,736,594	83,318,512	30,418,081	-	30,418,081
882									
883	927	Franchise Requirements							
884		DMSC	S		-	-	-	-	-
885		DMSC	SO		-	-	-	-	-
886				B2	-	-	-	-	-
887									
888	928	Regulatory Commission Expense							
889		DMSC	S		14,416,884	10,776,176	3,640,708	19,375	3,660,083
890		P	SE		8,760	6,614	2,146	-	2,146
891		DMSC	SO		2,843,658	2,066,275	777,383	-	777,383
892		FERC	SG		5,215,059	3,856,012	1,359,047	-	1,359,047
893				B2	22,484,361	16,705,077	5,779,284	19,375	5,798,658
894									
895	929	Duplicate Charges							
896		LABOR	S		-	-	-	-	-
897		LABOR	SO		(128,629,971)	(93,465,836)	(35,164,136)	(446,425)	(35,610,560)
898				B2	(128,629,971)	(93,465,836)	(35,164,136)	(446,425)	(35,610,560)
899									
900	930	Misc General Expenses							
901		PTD	S		43,350	8,496	34,854	859,831	894,685
902		CUST	CN		-	-	-	18,293	18,293
903		P	SG		-	-	-	-	-
904		LABOR	SO		2,182,918	1,586,164	596,754	(157,791)	438,962
905				B2	2,226,268	1,594,661	631,607	720,333	1,351,940
906									
907	931	Rents							
908		PTD	S		366,152	143,528	222,624	-	222,624
909		PTD	SO		2,357,217	1,712,814	644,403	-	644,403
910				B2	2,723,369	1,856,342	867,027	-	867,027
911									
912	935	Maintenance of General Plant							
913		G	S		467,016	309,843	157,173	142	157,315
914		CUST	CN		49,168	33,760	15,407	-	15,407
915		G	SO		23,009,649	16,719,401	6,290,248	7,066	6,297,314
916				B2	23,525,832	17,063,004	6,462,828	7,208	6,470,036
917									
918		Total Administrative & General Expense		B2	135,362,970	94,485,155	40,877,815	(209,482)	40,668,333
919									
920		Summary of A&G Expense by Factor							
921		S			24,292,035	13,716,794	10,575,241	3,755,443	14,330,685
922		SO			105,709,744	76,811,411	28,898,333	(3,983,219)	24,915,115
923		SG			5,215,059	3,856,012	1,359,047	-	1,359,047
924		CN			137,371	94,324	43,047	18,293	61,341
925		Total A&G Expense by Factor			135,354,210	94,478,541	40,875,669	(209,482)	40,666,187
926									
927		Total O&M Expense		B2	2,861,114,573	2,123,767,303	737,347,271	41,244,059	778,591,330

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		-	-	-	-	-	
1261		PTD	SNP		107,935	79,632	28,303	-	28,303	
1262		BOOKDEPR	SCHMDEXP		(19,357)	(13,944)	(5,413)	-	(5,413)	
1263		P	SG		-	-	-	-	-	
1264		SCHMDP-SO	SO		-	-	-	-	-	
1265				B6	88,578	65,689	22,889	-	22,889	
1266										
1267	SCHMDT	Deductions - Temporary								
1268		GP	S		47,133,307	47,548,135	(414,828)	3,002,885	2,588,057	
1269		DPW	BADDEBT		-	-	-	-	-	
1270		SCHMDT-SNP	SNP		53,087,628	39,167,030	13,920,598	-	13,920,598	
1271		SCHMDT	CN		-	-	-	-	-	
1272		SCHMDT	SG		318,535	235,525	83,010	-	83,010	
1273		CUST	SG-P		-	-	-	-	-	
1274		P	SE		7,979,856	6,025,302	1,954,554	(1,718,537)	236,017	
1275		SCHMDT-SG	SG		159,023,457	117,581,860	41,441,597	45,591,225	87,032,821	
1276		SCHMDT-GPS	GPS		51,643,000	37,525,128	14,117,872	-	14,117,872	
1277		SCHMDT-SO	SO		37,946,546	27,572,933	10,373,613	1,909,935	12,283,548	
1278		TAXDEPR	TAXDEPR		562,859,697	415,337,047	147,522,650	(161,324)	147,361,326	
1279		DPW	SNPD		35,221	25,984	9,237	-	9,237	
1280				B6	920,027,247	691,018,945	229,008,302	48,624,184	277,632,486	
1281										
1282		TOTAL SCHEDULE - M DEDUCTIONS			B6	920,115,825	691,084,634	229,031,191	48,624,184	277,655,376
1283										
1284		TOTAL SCHEDULE - M ADJUSTMENTS			B6	395,397,321	292,211,374	103,185,948	(100,073,373)	3,112,574
1285										
1286										
1287										
1288	40911	State Income Taxes								
1289		S	S		60,181,127	44,976,912	15,204,215	(4,200,805)	11,003,410	
1290		IBT	SE		-	-	-	-	-	
1291		PTC	SG		-	-	-	-	-	
1292		IBT	IBT		-	-	-	-	-	
1293		Total State Tax Expense				60,181,127	44,976,912	15,204,215	(4,200,805)	11,003,410
1294										
1295										
1296		Calculation of Taxable Income:								
1297		Operating Revenues				5,090,358,956	3,743,308,129	1,347,050,827	72,340,178	1,419,391,005
1298		Operating Deductions:								
1299		O & M Expenses				2,861,114,573	2,123,767,303	737,347,271	41,244,059	778,591,330
1300		Depreciation Expense				718,176,767	517,335,448	200,841,319	27,181,631	228,022,950
1301		Amortization Expense				52,549,602	38,409,271	14,140,331	2,050,794	16,191,125
1302		Taxes Other Than Income				201,255,354	124,091,568	77,163,786	(193,844)	76,969,942
1303		Interest & Dividends (AFUDC-Equity)				(34,835,895)	(25,701,253)	(9,134,642)	(17,696)	(9,152,338)
1304		Misc Revenue & Expense				(852,053)	(710,244)	(141,809)	170,333	28,524
1305		Total Operating Deductions				3,797,408,348	2,777,192,092	1,020,216,256	70,435,278	1,090,651,534
1306		Other Deductions:								
1307		Interest Deductions				362,772,454	267,646,533	95,125,922	(5,639,736)	89,486,186
1308		Interest on PCRBS				-	-	-	-	-
1309		Schedule M Adjustments				395,397,321	292,211,374	103,185,948	(100,073,373)	3,112,574
1310										
1311		Income Before State Taxes				1,325,575,475	990,680,877	334,894,598	(92,528,738)	242,365,860
1312										
1313		State Income Taxes				60,181,127	44,976,912	15,204,215	(4,200,805)	11,003,410
1314										
1315		Total Taxable Income				1,265,394,348	945,703,966	319,690,383	(88,327,933)	231,362,449
1316										
1317		Tax Rate				21.0%	21.0%	21.0%	21.0%	21.0%
1318										
1319		Federal Income Tax - Calculated				265,732,813	198,597,833	67,134,980	(18,548,866)	48,586,114
1320										
1321		Adjustments to Calculated Tax:								
1322	40910	PMI	P	SE	(17,636)	(13,316)	(4,320)	-	(4,320)	
1323	40910	PTC	P	SG	(48,857,341)	(36,125,092)	(12,732,249)	12,723,780	(8,469)	
1324	40910		P	SO	(9,007)	(6,545)	(2,462)	-	(2,462)	
1325	40910	IRS Settle	LABOR	S	-	-	-	-	-	
1326		Federal Income Tax Expense				216,848,829	162,452,880	54,395,950	(5,825,086)	48,570,863
1327										
1328		Total Operating Expenses				3,987,708,175	2,914,705,172	1,073,003,002	85,051,110	1,158,054,112

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	1,721,491	606,738	-	606,738
1331		P	SG		33,837,468	25,019,406	8,818,062	-	8,818,062
1332		P	SG		54,188,889	40,067,236	14,121,653	-	14,121,653
1333		P	S		-	-	-	-	-
1334		P	SG		2,635,317	1,948,552	686,765	-	686,765
1335				B8	92,989,902	68,756,685	24,233,217	-	24,233,217
1336									
1337	311	Structures and Improvements							
1338		P	SG		227,553,492	168,252,932	59,300,560	-	59,300,560
1339		P	SG		314,509,665	232,548,281	81,961,384	-	81,961,384
1340		P	SG		423,837,939	313,385,549	110,452,390	-	110,452,390
1341		P	SG		65,313,991	48,293,131	17,020,861	-	17,020,861
1342				B8	1,031,215,087	762,479,892	268,735,195	-	268,735,195
1343									
1344	312	Boiler Plant Equipment							
1345		P	SG		594,817,152	439,807,489	155,009,663	-	155,009,663
1346		P	SG		495,681,282	366,506,479	129,174,803	-	129,174,803
1347		P	SG		3,197,428,043	2,364,176,611	833,251,431	7,051,881	840,303,313
1348		P	SG		340,801,234	251,988,253	88,812,981	-	88,812,981
1349				B8	4,628,727,711	3,422,478,832	1,206,248,879	7,051,881	1,213,300,760
1350									
1351	314	Turbogenerator Units							
1352		P	SG		110,275,450	81,537,610	28,737,840	-	28,737,840
1353		P	SG		110,115,850	81,419,601	28,696,248	-	28,696,248
1354		P	SG		703,474,518	520,148,688	183,325,830	-	183,325,830
1355		P	SG		68,510,151	50,656,370	17,853,782	-	17,853,782
1356				B8	992,375,970	733,762,269	258,613,700	-	258,613,700
1357									
1358	315	Accessory Electric Equipment							
1359		P	SG		86,179,410	63,721,011	22,458,400	-	22,458,400
1360		P	SG		133,556,453	98,751,571	34,804,882	-	34,804,882
1361		P	SG		199,446,401	147,470,564	51,975,837	-	51,975,837
1362		P	SG		68,681,644	50,783,172	17,898,473	-	17,898,473
1363				B8	487,863,908	360,726,317	127,137,591	-	127,137,591
1364									
1365									
1366									
1367	316	Misc Power Plant Equipment							
1368		P	SG		2,713,530	2,006,383	707,147	-	707,147
1369		P	SG		4,977,072	3,680,044	1,297,028	-	1,297,028
1370		P	SG		20,550,008	15,194,665	5,355,343	-	5,355,343
1371		P	SG		4,094,398	3,027,396	1,067,002	-	1,067,002
1372				B8	32,335,008	23,908,488	8,426,520	-	8,426,520
1373									
1374	317	Steam Plant ARO							
1375		P	S		-	-	-	-	-
1376				B8	-	-	-	-	-
1377									
1378	SP	Unclassified Steam Plant - Account 300							
1379		P	SG		38,638,024	28,568,935	10,069,089	-	10,069,089
1380				B8	38,638,024	28,568,935	10,069,089	-	10,069,089
1381									
1382									
1383		Total Steam Production Plant		B8	7,304,145,610	5,400,681,419	1,903,464,192	7,051,881	1,910,516,073
1384									
1385									
1386		Summary of Steam Production Plant by Factor							
1387		S			-	-	-	-	-
1388		DGP			-	-	-	-	-
1389		DGU			-	-	-	-	-
1390		SG			7,304,145,610	5,400,681,419	1,903,464,192	7,051,881	1,910,516,073
1391		SSGCH			-	-	-	-	-
1392		Total Steam Production Plant by Factor			7,304,145,610	5,400,681,419	1,903,464,192	7,051,881	1,910,516,073
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	-	-	-	-	-

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		1,134,946	839,179	295,768	-	295,768
1479		P	SG		157,300	116,308	40,993	-	40,993
1480		P	SG		1,054,476	779,679	274,797	-	274,797
1481		P	SG		18,279	13,515	4,764	-	4,764
1482				B8	2,365,001	1,748,681	616,321	-	616,321
1483									
1484	336	Roads, Railroads & Bridges							
1485		P	SG		4,170,497	3,083,663	1,086,834	-	1,086,834
1486		P	SG		812,170	600,518	211,652	-	211,652
1487		P	SG		17,673,652	13,067,889	4,605,763	-	4,605,763
1488		P	SG		1,203,358	889,763	313,596	-	313,596
1489				B8	23,859,677	17,641,833	6,217,844	-	6,217,844
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	1,060,295,049	783,981,601	276,313,448	1,186,755	277,500,203
1503									
1504		Summary of Hydraulic Plant by Factor							
1505		S			-	-	-	-	-
1506		SG			1,060,295,049	783,981,601	276,313,448	1,186,755	277,500,203
1507		DGP			-	-	-	-	-
1508		DGU			-	-	-	-	-
1509		Total Hydraulic Plant by Factor			1,060,295,049	783,981,601	276,313,448	1,186,755	277,500,203
1510									
1511	340	Land and Land Rights							
1512		P	S		74,986	-	74,986	-	74,986
1513		P	SG		39,050,391	28,873,838	10,176,552	-	10,176,552
1514		P	SG		6,100,269	4,510,536	1,589,733	-	1,589,733
1515		P	SG		235,129	173,855	61,275	-	61,275
1516				B8	45,460,776	33,558,229	11,902,547	-	11,902,547
1517									
1518	341	Structures and Improvements							
1519		P	SG		170,228,398	125,866,788	44,361,610	(906,434)	43,455,176
1520		P	SG		-	-	-	-	-
1521		P	SG		53,457,492	39,526,442	13,931,051	-	13,931,051
1522		P	SG		4,273,000	3,159,454	1,113,546	-	1,113,546
1523				B8	227,958,890	168,552,684	59,406,207	(906,434)	58,499,773
1524									
1525	342	Fuel Holders, Producers & Accessories							
1526		P	SG		13,428,893	9,929,316	3,499,577	-	3,499,577
1527		P	SG		-	-	-	-	-
1528		P	SG		2,759,210	2,040,159	719,052	-	719,052
1529				B8	16,188,103	11,969,475	4,218,628	-	4,218,628
1530									
1531	343	Prime Movers							
1532		P	S		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	SG		1,792,108,861	1,325,084,349	467,024,513	51,712,009	518,736,522
1535		P	SG		1,074,645,800	794,592,539	280,053,261	(43,935,007)	236,118,254
1536		P	SG		56,618,158	41,863,436	14,754,722	-	14,754,722
1537				B8	2,923,372,819	2,161,540,323	761,832,496	7,777,002	769,609,498
1538									
1539	344	Generators							
1540		P	S		-	-	-	-	-
1541		P	SG		56,865,669	42,046,445	14,819,223	-	14,819,223
1542		P	SG		400,659,618	296,247,511	104,412,108	(1,524,610)	102,887,497
1543		P	SG		17,767,678	13,137,411	4,630,266	-	4,630,266
1544				B8	475,292,965	351,431,368	123,861,597	(1,524,610)	122,336,987

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1678	366	Underground Conduit							
1679		DPW	S		375,138,414	279,661,441	95,476,972	-	95,476,972
1680				B8	375,138,414	279,661,441	95,476,972	-	95,476,972
1681									
1682									
1683									
1684									
1685	367	Underground Conductors							
1686		DPW	S		875,950,749	691,272,814	184,677,935	-	184,677,935
1687				B8	875,950,749	691,272,814	184,677,935	-	184,677,935
1688									
1689	368	Line Transformers							
1690		DPW	S		1,359,749,289	909,702,977	450,046,312	-	450,046,312
1691				B8	1,359,749,289	909,702,977	450,046,312	-	450,046,312
1692									
1693	369	Services							
1694		DPW	S		798,094,624	512,502,808	285,591,816	-	285,591,816
1695				B8	798,094,624	512,502,808	285,591,816	-	285,591,816
1696									
1697	370	Meters							
1698		DPW	S		215,338,041	138,410,095	76,927,946	-	76,927,946
1699				B8	215,338,041	138,410,095	76,927,946	-	76,927,946
1700									
1701	371	Installations on Customers' Premises							
1702		DPW	S		8,804,576	6,172,804	2,631,772	-	2,631,772
1703				B8	8,804,576	6,172,804	2,631,772	-	2,631,772
1704									
1705	372	Leased Property							
1706		DPW	S		-	-	-	-	-
1707				B8	-	-	-	-	-
1708									
1709	373	Street Lights							
1710		DPW	S		62,737,734	38,880,657	23,857,078	-	23,857,078
1711				B8	62,737,734	38,880,657	23,857,078	-	23,857,078
1712									
1713	DP	Unclassified Dist Plant - Acct 300							
1714		DPW	S		58,482,608	40,000,123	18,482,485	-	18,482,485
1715				B8	58,482,608	40,000,123	18,482,485	-	18,482,485
1716									
1717	DS0	Unclassified Dist Sub Plant - Acct 300							
1718		DPW	S		-	-	-	-	-
1719				B8	-	-	-	-	-
1720									
1721									
1722		Total Distribution Plant		B8	6,888,590,789	4,803,662,609	2,084,928,180	43,964,486	2,128,892,665
1723									
1724		Summary of Distribution Plant by Factor							
1725		S			6,888,590,789	4,803,662,609	2,084,928,180	43,964,486	2,128,892,665
1726									
1727		Total Distribution Plant by Factor			6,888,590,789	4,803,662,609	2,084,928,180	43,964,486	2,128,892,665

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		13,033,392	8,429,017	4,604,376	-	4,604,376
1730		CUST	CN		1,128,506	774,873	353,633	-	353,633
1731		PT	SG		332	246	87	-	87
1732		G-SG	SG		1,228	908	320	-	320
1733		PTD	SO		7,516,302	5,461,538	2,054,764	-	2,054,764
1734				B8	21,679,760	14,666,581	7,013,180	-	7,013,180
1735									
1736	390	Structures and Improvements							
1737		G-SITUS	S		131,354,932	91,522,874	39,832,058	-	39,832,058
1738		PT	SG		335,238	247,875	87,363	-	87,363
1739		PT	SG		1,487,479	1,099,841	387,638	-	387,638
1740		CUST	CN		8,156,020	5,600,217	2,555,803	-	2,555,803
1741		G-SG	SG		5,782,305	4,275,433	1,506,872	-	1,506,872
1742		P	SE		1,061,134	801,224	259,910	-	259,910
1743		PTD	SO		96,577,096	70,175,394	26,401,701	-	26,401,701
1744				B8	244,754,203	173,722,859	71,031,345	-	71,031,345
1745									
1746	391	Office Furniture & Equipment							
1747		G-SITUS	S		7,608,999	4,866,414	2,742,585	-	2,742,585
1748		PT	SG		-	-	-	-	-
1749		PT	SG		-	-	-	-	-
1750		CUST	CN		5,187,567	3,561,970	1,625,597	-	1,625,597
1751		G-SG	SG		2,698,246	1,995,082	703,164	-	703,164
1752		P	SE		39,089	29,515	9,574	-	9,574
1753		PTD	SO		64,520,073	46,881,939	17,638,133	-	17,638,133
1754		G-SG	SG		-	-	-	-	-
1755		G-SG	SG		4,039	2,986	1,052	-	1,052
1756				B8	80,058,013	57,337,907	22,720,107	-	22,720,107
1757									
1758	392	Transportation Equipment							
1759		G-SITUS	S		86,293,856	60,608,456	25,685,399	-	25,685,399
1760		PTD	SO		8,643,607	6,280,667	2,362,941	-	2,362,941
1761		G-SG	SG		20,922,769	15,470,284	5,452,485	-	5,452,485
1762		CUST	CN		-	-	-	-	-
1763		PT	SG		553,570	409,310	144,261	-	144,261
1764		P	SE		529,444	399,764	129,680	-	129,680
1765		PT	SG		70,616	52,213	18,402	-	18,402
1766		G-SG	SG		307,340	227,247	80,093	-	80,093
1767		PT	SG		44,655	33,018	11,637	-	11,637
1768				B8	117,365,857	83,480,959	33,884,898	-	33,884,898
1769									
1770	393	Stores Equipment							
1771		G-SITUS	S		8,542,043	5,663,899	2,878,144	-	2,878,144
1772		PT	SG		-	-	-	-	-
1773		PT	SG		-	-	-	-	-
1774		PTD	SO		255,613	185,735	69,878	-	69,878
1775		G-SG	SG		5,757,832	4,257,338	1,500,494	-	1,500,494
1776		PT	SG		53,971	39,906	14,065	-	14,065
1777				B8	14,609,458	10,146,878	4,462,580	-	4,462,580

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		18,347,691	13,741,945	4,605,745	-	4,605,745
1910		I-SG	SG		165,289,909	122,215,272	43,074,637	-	43,074,637
1911		PTD	SO		380,393,295	276,403,522	103,989,772	2,841,973	106,831,745
1912		P	SE		13,526	10,213	3,313	-	3,313
1913		CUST	CN		162,752,218	111,751,535	51,000,683	1,242,744	52,243,427
1914		P	SG		-	-	-	-	-
1915		P	SG		-	-	-	-	-
1916				B8	<u>726,796,639</u>	<u>524,122,488</u>	<u>202,674,151</u>	<u>4,084,716</u>	<u>206,758,868</u>
1917	303	Less Non-Utility Plant							
1918		I-SITUS	S		-	-	-	-	-
1919					<u>726,796,639</u>	<u>524,122,488</u>	<u>202,674,151</u>	<u>4,084,716</u>	<u>206,758,868</u>
1920	IP	Unclassified Intangible Plant - Acct 300							
1921		I-SITUS	S		-	-	-	-	-
1922		I-SG	SG		-	-	-	-	-
1923		P	SG		-	-	-	-	-
1924		PTD	SO		-	-	-	-	-
1925					-	-	-	-	-
1926					-	-	-	-	-
1927				B8	<u>891,528,049</u>	<u>637,825,025</u>	<u>253,703,024</u>	<u>4,084,716</u>	<u>257,787,741</u>
1928									
1929		Summary of Intangible Plant by Factor							
1930		S			(12,733,524)	(17,339,269)	4,605,745	-	4,605,745
1931		DGP			-	-	-	-	-
1932		DGU			-	-	-	-	-
1933		SG			361,102,534	266,999,024	94,103,511	-	94,103,511
1934		SO			380,393,295	276,403,522	103,989,772	2,841,973	106,831,745
1935		CN			162,752,218	111,751,535	51,000,683	1,242,744	52,243,427
1936		SSGCT			-	-	-	-	-
1937		SSGCH			-	-	-	-	-
1938		SE			13,526	10,213	3,313	-	3,313
1939					<u>891,528,049</u>	<u>637,825,025</u>	<u>253,703,024</u>	<u>4,084,716</u>	<u>257,787,741</u>
1940		Summary of Unclassified Plant (Account 106)							
1941		DP			58,482,608	40,000,123	18,482,485	-	18,482,485
1942		DS0			-	-	-	-	-
1943		GP			20,736,437	15,067,627	5,668,810	-	5,668,810
1944		HP			-	-	-	-	-
1945		NP			-	-	-	-	-
1946		OP			(553,173)	(409,016)	(144,157)	-	(144,157)
1947		TP			85,311,222	63,079,073	22,232,149	-	22,232,149
1948		TSO			-	-	-	-	-
1949		IP			-	-	-	-	-
1950		MP			-	-	-	-	-
1951		SP			38,638,024	28,568,935	10,069,089	-	10,069,089
1952					<u>202,615,119</u>	<u>146,306,742</u>	<u>56,308,377</u>	<u>-</u>	<u>56,308,377</u>
1953									
1954				B8	<u>27,690,995,315</u>	<u>20,120,987,268</u>	<u>7,570,008,048</u>	<u>129,292,605</u>	<u>7,699,300,653</u>

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				7,509,053,485	5,216,958,273	2,292,095,212	53,140,442	2,345,235,654
1957	SE				5,555,374	4,194,663	1,360,711	27,360,453	28,721,165
1958	DGU				-	-	-	-	-
1959	DGP				-	-	-	-	-
1960	SG				19,328,058,567	14,291,156,328	5,036,902,239	44,536,909	5,081,439,148
1961	SO				685,855,428	498,360,141	187,495,287	3,012,057	190,507,344
1962	CN				181,157,828	124,389,490	56,768,338	1,242,744	58,011,082
1963	DEU				-	-	-	-	-
1964	SSGCH				-	-	-	-	-
1965	SSGCT				-	-	-	-	-
1966	Less Capital Leases				(18,685,366)	(14,071,627)	(4,613,739)	-	(4,613,739)
1967					<u>27,690,995,315</u>	<u>20,120,987,268</u>	<u>7,570,008,048</u>	<u>129,292,605</u>	<u>7,699,300,653</u>
1968	105	Plant Held For Future Use							
1969		DPW	S		13,618,054	6,414,447	7,203,607	(7,203,607)	-
1970		P	SG		-	-	-	-	-
1971		T	SG		3,657,534	2,704,379	953,155	(3,278,572)	(2,325,417)
1972		P	SG		8,923,302	6,597,884	2,325,417	-	2,325,417
1973		P	SE		-	-	-	-	-
1974		G	SG		-	-	-	-	-
1975									
1976									
1977		Total Plant Held For Future Use		B10	26,198,890	15,716,711	10,482,180	(10,482,180)	(0)
1978									
1979	114	Electric Plant Acquisition Adjustments							
1980		P	S		11,763,784	11,763,784	-	-	-
1981		P	SG		144,704,699	106,994,578	37,710,121	-	37,710,121
1982		P	SG		-	-	-	-	-
1983		Total Electric Plant Acquisition Adjustment		B15	156,468,483	118,758,362	37,710,121	-	37,710,121
1984									
1985	115	Accum Provision for Asset Acquisition Adjustments							
1986		P	S		(992,635)	(992,635)	-	-	-
1987		P	SG		(123,635,799)	(91,416,245)	(32,219,554)	(1,246,077)	(33,465,631)
1988		P	SG		-	-	-	-	-
1989				B15	(124,628,434)	(92,408,880)	(32,219,554)	(1,246,077)	(33,465,631)
1990									
1991	128	Pensions							
1992		P	SO		4,128,704	3,000,023	1,128,682	(1,128,682)	-
1993		Total Pensions		B15	4,128,704	3,000,023	1,128,682	(1,128,682)	-
1994									
1995	124	Weatherization							
1996		DMSC	S		866,581	866,581	0	-	0
1997		DMSC	SO		(5,008)	(3,639)	(1,369)	-	(1,369)
1998				B16	861,573	862,942	(1,369)	-	(1,369)
1999									
2000	182W	Weatherization							
2001		DMSC	S		(2,073,143)	(2,073,143)	-	-	-
2002		DMSC	SG		-	-	-	-	-
2003		DMSC	SGCT		-	-	-	-	-
2004		DMSC	SO		-	-	-	-	-
2005				B16	(2,073,143)	(2,073,143)	-	-	-
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	(1,211,570)	(1,210,201)	(1,369)	-	(1,369)

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	1,375,161,365	1,034,520,204	340,641,161	(129,233,500)	211,407,661
2146	235	Customer Service Deposits							
2147		CUST	S		-	-	-	-	-
2148		CUST	CN		-	-	-	-	-
2149		Total Customer Service Deposits		B15	-	-	-	-	-
2150									
2151	2281	Prop Ins	PTD	S	(7,327,149)	(11,870,224)	4,543,075	-	4,543,075
2152	2282	Inj & Dam	PTD	SO	(8,608,264)	(6,254,985)	(2,353,279)	-	(2,353,279)
2153	2282	Inj & Dam	PTD	S	(8,165,309)	-	(8,165,309)	-	(8,165,309)
2154	2283	Pen & Ben	PTD	SO	(73,133,265)	(53,140,506)	(19,992,759)	19,502,701	(490,058)
2155	2283	Pen & Ben	PTD	S	-	-	-	-	-
2156	25335	Pens Oblig	P	SE	(115,119,099)	(86,922,291)	(28,196,809)	-	(28,196,809)
2157	254	Reg. Liabs.	PTD	SO	(7,103,044)	(5,161,254)	(1,941,790)	-	(1,941,790)
2158				B15	(219,456,131)	(163,349,260)	(56,106,871)	19,502,701	(36,604,170)
2159									
2160	22841	Accum Misc Oper Provisions - Other							
2161		P	S		-	-	-	-	-
2162		P	SG		(655,065)	(484,355)	(170,710)	-	(170,710)
2163				B15	(655,065)	(484,355)	(170,710)	-	(170,710)
2164									
2165	254105	ARO	P	S	260,637	260,637	-	-	-
2166	230	ARO	P	TROJD	(2,881,511)	(2,138,655)	(742,855)	-	(742,855)
2167	254105	ARO	P	TROJD	(2,543,382)	(1,887,696)	(655,686)	-	(655,686)
2168	254	Reg. Liabs.	P	S	(265,629,952)	(248,959,176)	(16,670,776)	-	(16,670,776)
2169				B15	(270,794,208)	(252,724,891)	(18,069,317)	-	(18,069,317)
2170									
2171	252	Customer Advances for Construction							
2172		DPW	S		(1,621,033)	(690,660)	(930,373)	(929,083)	(1,859,456)
2173		DPW	SE		-	-	-	-	-
2174		T	SG		(41,622,028)	(30,775,306)	(10,846,722)	2,857,728	(7,988,994)
2175		DPW	SO		-	-	-	-	-
2176		CUST	CN		-	-	-	-	-
2177		Total Customer Advances for Construction		B19	(43,243,061)	(31,465,965)	(11,777,096)	1,928,646	(9,848,450)
2178									
2179	25398	SO2 Emissions							
2180		P	SE		-	-	-	(55)	(55)
2181				B19	-	-	-	(55)	(55)
2182									
2183	25399	Other Deferred Credits							
2184		P	S		(2,751,690)	(1,631,269)	(1,120,420)	-	(1,120,420)
2185		LABOR	SO		(55,538,445)	(40,355,658)	(15,182,787)	-	(15,182,787)
2186		P	SG		(7,749,851)	(5,730,236)	(2,019,615)	-	(2,019,615)
2187		P	SE		(6,395,531)	(4,829,035)	(1,566,496)	-	(1,566,496)
2188				B19	(72,435,517)	(52,546,199)	(19,889,318)	-	(19,889,318)

ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2252									
2253									
2254	108SP	Steam Prod Plant Accumulated Depr							
2255		P	S		11,611,271	11,611,271	-	-	-
2256		P	SG		(755,721,812)	(558,780,310)	(196,941,502)	-	(196,941,502)
2257		P	SG		(760,461,383)	(562,284,746)	(198,176,637)	-	(198,176,637)
2258		P	SG		(1,371,118,730)	(1,013,804,467)	(357,314,263)	(178,269,019)	(535,583,282)
2259		P	SG		-	-	-	-	-
2260		P	SG		(233,892,524)	(172,940,009)	(60,952,515)	-	(60,952,515)
2261				B17	(3,109,583,178)	(2,296,198,261)	(813,384,917)	(178,269,019)	(991,653,935)
2262									
2263	108NP	Nuclear Prod Plant Accumulated Depr							
2264		P	SG		-	-	-	-	-
2265		P	SG		-	-	-	-	-
2266		P	SG		-	-	-	-	-
2267				B17	-	-	-	-	-
2268									
2269									
2270	108HP	Hydraulic Prod Plant Accum Depr							
2271		P	S		2,577,541	2,577,541	-	-	-
2272		P	SG		(170,095,938)	(125,768,847)	(44,327,091)	-	(44,327,091)
2273		P	SG		(30,854,653)	(22,813,914)	(8,040,739)	-	(8,040,739)
2274		P	SG		(166,746,545)	(123,292,308)	(43,454,237)	(415,769)	(43,870,007)
2275		P	SG		(46,879,603)	(34,662,754)	(12,216,849)	43,814	(12,173,035)
2276				B17	(411,999,199)	(303,960,283)	(108,038,917)	(371,955)	(108,410,871)
2277									
2278	108OP	Other Production Plant - Accum Depr							
2279		P	S		-	-	-	-	-
2280		P	SG		-	-	-	-	-
2281		P	SG		(684,882,214)	(506,401,548)	(178,480,665)	(250,532)	(178,731,197)
2282		P	SG		(370,956,294)	(274,284,889)	(96,671,406)	16,540,266	(80,131,140)
2283		P	SG		(35,716,778)	(26,408,967)	(9,307,811)	-	(9,307,811)
2284				B17	(1,091,555,286)	(807,095,404)	(284,459,882)	16,289,734	(268,170,148)
2285									
2286	108EP	Experimental Plant - Accum Depr							
2287		P	SG		-	-	-	-	-
2288		P	SG		-	-	-	-	-
2289					-	-	-	-	-
2290									
2291				B17	(4,613,137,664)	(3,407,253,948)	(1,205,883,716)	(162,351,240)	(1,368,234,955)
2292									
2293									
2294		S			14,188,811	14,188,811	-	-	-
2295		DGP			-	-	-	-	-
2296		DGU			-	-	-	-	-
2297		SG			(4,627,326,475)	(3,421,442,759)	(1,205,883,716)	(162,351,240)	(1,368,234,955)
2298		SSGCH			-	-	-	-	-
2299		SSGCT			-	-	-	-	-
2300					(4,613,137,664)	(3,407,253,948)	(1,205,883,716)	(162,351,240)	(1,368,234,955)
2301									
2302									
2303	108TP	Transmission Plant Accumulated Depr							
2304		T	SG		(350,089,729)	(258,856,161)	(91,233,568)	-	(91,233,568)
2305		T	SG		(416,829,334)	(308,203,390)	(108,625,944)	-	(108,625,944)
2306		T	SG		(956,519,065)	(707,249,693)	(249,269,372)	(377,312)	(249,646,684)
2307				B17	(1,723,438,129)	(1,274,309,245)	(449,128,884)	(377,312)	(449,506,196)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2308	108360	Land and Land Rights							
2309		DPW	S		(9,973,175)	(7,008,213)	(2,964,962)	-	(2,964,962)
2310				B17	(9,973,175)	(7,008,213)	(2,964,962)	-	(2,964,962)
2311									
2312	108361	Structures and Improvements							
2313		DPW	S		(26,719,390)	(19,179,255)	(7,540,134)	-	(7,540,134)
2314				B17	(26,719,390)	(19,179,255)	(7,540,134)	-	(7,540,134)
2315									
2316	108362	Station Equipment							
2317		DPW	S		(283,159,283)	(200,675,569)	(82,483,715)	-	(82,483,715)
2318				B17	(283,159,283)	(200,675,569)	(82,483,715)	-	(82,483,715)
2319									
2320	108363	Storage Battery Equipment							
2321		DPW	S		-	-	-	-	-
2322				B17	-	-	-	-	-
2323									
2324	108364	Poles, Towers & Fixtures							
2325		DPW	S		(643,438,643)	(382,902,281)	(260,536,362)	(781,776)	(261,318,139)
2326				B17	(643,438,643)	(382,902,281)	(260,536,362)	(781,776)	(261,318,139)
2327									
2328	108365	Overhead Conductors							
2329		DPW	S		(329,035,610)	(196,654,344)	(132,381,266)	-	(132,381,266)
2330				B17	(329,035,610)	(196,654,344)	(132,381,266)	-	(132,381,266)
2331									
2332	108366	Underground Conduit							
2333		DPW	S		(166,239,053)	(121,115,763)	(45,123,289)	-	(45,123,289)
2334				B17	(166,239,053)	(121,115,763)	(45,123,289)	-	(45,123,289)
2335									
2336	108367	Underground Conductors							
2337		DPW	S		(392,111,340)	(305,621,930)	(86,489,410)	-	(86,489,410)
2338				B17	(392,111,340)	(305,621,930)	(86,489,410)	-	(86,489,410)
2339									
2340	108368	Line Transformers							
2341		DPW	S		(531,813,923)	(297,186,822)	(234,627,101)	-	(234,627,101)
2342				B17	(531,813,923)	(297,186,822)	(234,627,101)	-	(234,627,101)
2343									
2344	108369	Services							
2345		DPW	S		(312,361,655)	(185,430,369)	(126,931,285)	-	(126,931,285)
2346				B17	(312,361,655)	(185,430,369)	(126,931,285)	-	(126,931,285)
2347									
2348	108370	Meters							
2349		DPW	S		(92,369,219)	(65,715,830)	(26,653,389)	-	(26,653,389)
2350				B17	(92,369,219)	(65,715,830)	(26,653,389)	-	(26,653,389)
2351									
2352									
2353									
2354	108371	Installations on Customers' Premises							
2355		DPW	S		(7,280,063)	(5,143,958)	(2,136,105)	-	(2,136,105)
2356				B17	(7,280,063)	(5,143,958)	(2,136,105)	-	(2,136,105)
2357									
2358	108372	Leased Property							
2359		DPW	S		-	-	-	-	-
2360				B17	-	-	-	-	-
2361									
2362	108373	Street Lights							
2363		DPW	S		(31,549,219)	(20,457,557)	(11,091,662)	-	(11,091,662)
2364				B17	(31,549,219)	(20,457,557)	(11,091,662)	-	(11,091,662)
2365									
2366	108D00	Unclassified Dist Plant - Acct 300							
2367		DPW	S		-	-	-	-	-
2368				B17	-	-	-	-	-
2369									
2370	108DS	Unclassified Dist Sub Plant - Acct 300							
2371		DPW	S		-	-	-	-	-
2372				B17	-	-	-	-	-
2373									
2374	108DP	Unclassified Dist Sub Plant - Acct 300							
2375		DPW	S		4,979,084	4,242,424	736,660	-	736,660
2376				B17	4,979,084	4,242,424	736,660	-	736,660
2377									
2378									
2379		Total Distribution Plant Accum Depreciation		B17	(2,821,071,488)	(1,802,849,468)	(1,018,222,021)	(781,776)	(1,019,003,797)
2380									
2381		Summary of Distribution Plant Depr by Factor							
2382		S			(2,821,071,488)	(1,802,849,468)	(1,018,222,021)	(781,776)	(1,019,003,797)
2383									
2384		Total Distribution Depreciation by Factor		B17	(2,821,071,488)	(1,802,849,468)	(1,018,222,021)	(781,776)	(1,019,003,797)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2456									
2457	111HP	Accum Prov for Amort-Hydro							
2458		P	SG		-	-	-	-	-
2459		P	SG		-	-	-	-	-
2460		P	SG		(2,205,799)	(1,630,967)	(574,832)	-	(574,832)
2461		P	SG		-	-	-	-	-
2462				B18	(2,205,799)	(1,630,967)	(574,832)	-	(574,832)
2463									
2464									
2465	111IP	Accum Prov for Amort-Intangible Plant							
2466		I-SITUS	S		25,758,850	25,856,127	(97,276)	-	(97,276)
2467		P	SG		-	-	-	-	-
2468		P	SG		(473,342)	(349,989)	(123,353)	-	(123,353)
2469		P	SE		(12,265)	(9,261)	(3,004)	-	(3,004)
2470		I-SG	SG		(78,320,321)	(57,910,004)	(20,410,317)	-	(20,410,317)
2471		I-SG	SG		(94,784,850)	(70,083,868)	(24,700,982)	-	(24,700,982)
2472		I-SG	SG		(5,675,348)	(4,196,349)	(1,478,999)	-	(1,478,999)
2473		CUST	CN		(127,312,444)	(87,417,310)	(39,895,134)	(82,944)	(39,978,078)
2474		P	SG		-	-	-	-	-
2475		P	SG		(261,964)	(193,696)	(68,268)	-	(68,268)
2476		PTD	SO		(283,222,140)	(205,796,469)	(77,425,670)	(87,855)	(77,513,526)
2477				B18	(564,303,823)	(400,100,820)	(164,203,004)	(170,799)	(164,373,802)
2478	111IP	Less Non-Utility Plant							
2479		NUTIL	OTH		-	-	-	-	-
2480					(564,303,823)	(400,100,820)	(164,203,004)	(170,799)	(164,373,802)
2481									
2482	111390	Accum Amtr - Capital Lease							
2483		G-SITUS	S		30,489	19,580	10,909	-	10,909
2484		P	SG		70,023	51,775	18,248	-	18,248
2485		PTD	SO		667,176	484,787	182,389	-	182,389
2486					767,688	556,142	211,546	-	211,546
2487									
2488		Remove Capital Lease Amtr			(767,688)	(556,142)	(211,546)	-	(211,546)
2489									
2490		Total Accum Provision for Amortization		B18	(582,670,952)	(411,654,771)	(171,016,181)	(170,799)	(171,186,979)
2491									
2492									
2493									
2494									
2495		Summary of Amortization by Factor							
2496		S			13,072,172	18,455,337	(5,383,166)	-	(5,383,166)
2497		DGP			-	-	-	-	-
2498		DGU			-	-	-	-	-
2499		SE			(12,265)	(9,261)	(3,004)	-	(3,004)
2500		SO			(285,999,126)	(207,814,299)	(78,184,827)	(87,855)	(78,272,683)
2501		CN			(127,312,444)	(87,417,310)	(39,895,134)	(82,944)	(39,978,078)
2502		SSGCT			-	-	-	-	-
2503		SSGCH			-	-	-	-	-
2504		SG			(181,651,600)	(134,313,097)	(47,338,503)	-	(47,338,503)
2505		Less Capital Lease			(767,688)	(556,142)	(211,546)	-	(211,546)
2506		Total Provision For Amortization by Factor			(582,670,952)	(411,654,771)	(171,016,181)	(170,799)	(171,186,979)

3. REVENUE ADJUSTMENTS

	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
	Normalized	Normalization	Change	Allowance Sales		Revenues	Revenue
1 Operating Revenues:							
2 General Business Revenues	52,064,646	7,120,709	45,606,358	(662,421)	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(2,454,332)	-	-	-	-	(2,657,963)	203,631
6 Total Operating Revenues	49,610,314	7,120,709	45,606,358	(662,421)	-	(2,657,963)	203,631
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	9,945,172	1,427,460	9,142,524	(132,793)	(9)	(532,831)	40,821
24 State	2,252,306	323,280	2,070,529	(30,074)	(2)	(120,672)	9,245
25 Deferred Income Taxes	12	-	-	-	12	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	8	-	-	-	8	-	-
28 Total Operating Expenses:	12,197,499	1,750,740	11,213,053	(162,867)	9	(653,503)	50,066
29							
30 Operating Rev For Return:	37,412,815	5,369,969	34,393,305	(499,554)	(9)	(2,004,460)	153,565
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	17	-	-	-	17	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(55)	-	-	-	(55)	-	-
54							
55 Total Deductions:	(38)	-	-	-	(38)	-	-
56							
57 Total Rate Base:	(38)	-	-	-	(38)	-	-
58							
59							
60 Estimated ROE impact	1.971%	0.283%	1.812%	-0.026%	0.000%	0.000%	-0.106%
61							
62							
63							
64 TAX CALCULATION:							
66 Operating Revenue	49,610,306	7,120,709	45,606,358	(662,421)	(8)	(2,657,963)	203,631
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	36	-	-	-	36	-	-
72 Income Before Tax	49,610,270	7,120,709	45,606,358	(662,421)	(45)	(2,657,963)	203,631
73							
74 State Income Taxes	2,252,306	323,280	2,070,529	(30,074)	(2)	(120,672)	9,245
75							
76 Taxable Income	47,357,963	6,797,429	43,535,829	(632,347)	(43)	(2,537,292)	194,386
77							
78 Federal Income Taxes	9,945,172	1,427,460	9,142,524	(132,793)	(9)	(532,831)	40,821

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission	REC	Wheeling	Ancillary Services
	Normalization	Normalization	Change	Allowance Sales	Revenues	Revenues	Revenue
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	52,727,067	7,120,709	45,606,358	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(4,172,247)	-	-	-	(882,563)	(3,289,683)	-
6 Total Operating Revenues	48,554,820	7,120,709	45,606,358	-	(882,563)	(3,289,683)	-
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	9,733,591	1,427,460	9,142,524	-	(176,924)	(659,470)	-
24 State	2,204,389	323,280	2,070,529	-	(40,068)	(149,352)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	11,937,979	1,750,740	11,213,053	-	(216,992)	(808,821)	-
29							
30 Operating Rev For Return:	36,616,841	5,369,969	34,393,305	-	(665,571)	(2,480,862)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.929%	0.283%	1.812%	0.000%	0.000%	-0.035%	-0.131%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	48,554,820	7,120,709	45,606,358	-	(882,563)	(3,289,683)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	48,554,820	7,120,709	45,606,358	-	(882,563)	(3,289,683)	-
73							
74 State Income Taxes	2,204,389	323,280	2,070,529	-	(40,068)	(149,352)	-
75							
76 Taxable Income	46,350,432	6,797,429	43,535,829	-	(842,495)	(3,140,332)	-
77							
78 Federal Income Taxes	9,733,591	1,427,460	9,142,524	-	(176,924)	(659,470)	-

	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	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(52,059)	-	-	-	-	-	(52,059)	-
6 Total Operating Revenues	(52,059)	-	-	-	-	-	(52,059)	-
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	(10,436)	-	-	-	-	-	(10,436)	-
24 State	(2,363)	-	-	-	-	-	(2,363)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(12,800)	-	-	-	-	-	(12,800)	-
29								
30 Operating Rev For Return:	(39,260)	-	-	-	-	-	(39,260)	-
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	-0.002%	0.000%	0.000%	0.000%	0.000%	0.000%	-0.002%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(52,059)	-	-	-	-	-	(52,059)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(52,059)	-	-	-	-	-	(52,059)	-
73								
74 State Income Taxes	(2,363)	-	-	-	-	-	(2,363)	-
75								
76 Taxable Income	(49,696)	-	-	-	-	-	(49,696)	-
77								
78 Federal Income Taxes	(10,436)	-	-	-	-	-	(10,436)	-

	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	(662,421)	-	(662,421)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	887,411	-	-	-	-	683,780	203,631
6 Total Operating Revenues	224,990	-	(662,421)	-	-	683,780	203,631
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	45,094	-	(132,793)	(9)	-	137,075	40,821
24 State	10,213	-	(30,074)	(2)	-	31,044	9,245
25 Deferred Income Taxes	12	-	-	12	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	8	-	-	8	-	-	-
28 Total Operating Expenses:	55,327	-	(162,867)	9	-	168,118	50,066
29							
30 Operating Rev For Return:	169,663	-	(499,554)	(9)	-	515,661	153,565
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	17	-	-	17	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(55)	-	-	(55)	-	-	-
54							
55 Total Deductions:	(38)	-	-	(38)	-	-	-
56							
57 Total Rate Base:	(38)	-	-	(38)	-	-	-
58							
59							
60 Estimated ROE impact	0.009%	0.000%	0.000%	-0.028%	0.000%	0.000%	0.029%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	224,982	-	(662,421)	(8)	-	683,780	203,631
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	36	-	-	36	-	-	-
72 Income Before Tax	224,945	-	(662,421)	(45)	-	683,780	203,631
73							
74 State Income Taxes	10,213	-	(30,074)	(2)	-	31,044	9,245
75							
76 Taxable Income	214,733	-	(632,347)	(43)	-	652,736	194,386
77							
78 Federal Income Taxes	45,094	-	(132,793)	(9)	-	137,075	40,821

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	8,413,692	OR	Situs	8,413,692	3.1.1
Commercial	442	1	(851,713)	OR	Situs	(851,713)	3.1.1
Industrial ¹	442	1	<u>(441,269)</u>	OR	Situs	<u>(441,269)</u>	3.1.1
Total			<u><u>7,120,709</u></u>			<u><u>7,120,709</u></u>	

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2018 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
PacifiCorp
State of Oregon
December 2018 Results of Operations**

	A	B	C	D	E	F	G	H	I	J	K	L
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Unadjusted Revenues	Remove Tariff Riders ²	Actual Base Rate Revenues	Normalizing Adjustments ³	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ⁴	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ⁵	Total Oregon Adjusted Revenue
Residential	\$597,695,523	\$22,725,525	\$620,421,048	\$20,609,324	\$641,030,372	\$0	\$8,413,692	\$649,444,064	\$0	\$649,444,064	(\$322,403)	\$649,121,661
Commercial	\$477,294,359	(\$14,212,707)	\$463,081,651	\$16,572,173	\$479,653,824	\$0	(\$851,713)	\$478,802,111	\$0	\$478,802,111	(\$248,403)	\$478,553,708
Industrial	\$120,421,598	(\$2,266,346)	\$118,155,253	\$7,268,588	\$125,423,841	\$0	\$0	\$125,423,841	\$0	\$125,423,841	(\$74,257)	\$125,349,584
Irrigation	\$31,801,955	\$244,387	\$32,046,342	\$1,006,589	\$33,052,931	\$0	(\$441,269)	\$32,611,661	\$0	\$32,611,661	(\$16,089)	\$32,595,572
Public St & Hwy	\$5,859,455	(\$192,552)	\$5,666,903	\$149,685	\$5,816,587	\$0	\$0	\$5,816,587	\$0	\$5,816,587	(\$1,269)	\$5,815,318
Total Oregon	\$1,233,072,890	\$6,298,306	\$1,239,371,197	\$45,606,358	\$1,284,977,555	\$0	\$7,120,709	\$1,292,098,264	\$0	\$1,292,098,264	(\$662,421)	\$1,291,435,843
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, Revenue Adjustment I&D Reserve, DSM, Blue Sky, BPA (Sch 98).

² Gain of Sale of Asset, Revenue Accounting Adjustments, Revenue Adjustment Deferred NPC, Income Tax Deferral Adjustments, Pilot Cost Adj. (Sch 95), Deferred Accounting (Sch 192), Deer Creek (Sch 197), Renewable Resource Deferral (Sch 203), and Oregon Solar Incentive Program (Sch 204).

³ Removal of Irrigation Demand Charge Accrual (net zero for calendar year).

⁴ No annualized adjustments.

⁵ TAM rate change effective January 1, 2019.

Table 1 - MWhs
PacifiCorp
State of Oregon
Results of Operations
12 Months Ended December 2018

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Adjusted MWhs
Residential	5,556,224	80,383	5,636,607
Commercial	5,265,076	(12,813)	5,252,263
Industrial	1,669,525	0	1,669,525
Irrigation	339,775	(4,454)	335,321
Public St & Hwy	36,634	0	36,634
Total Oregon	12,867,233	63,116	12,930,350
Source / Formula	305 Report	Table 2	A + B

Table 2
PacifiCorp
State of Oregon
Results of Operations
12 Months Ended December 2018
Revenue, kWh and Customer Adjustments

	CUSTOMERS		KWH		REVENUES		
	305 Average Customers	Booked kWh	Temperature Adjustments kWh	Total Type 1 Adjusted kWh	Type 1		
					305 Booked Revenues	Remove Tariff Riders \$	Actual Base Rate Revenues
Residential							
15	2,432	2,104,834		2,104,834	\$329,659	\$16,155	\$345,814
4	504,086	5,390,593,934	78,904,452	5,469,498,386	\$580,735,555	\$40,821,546	\$621,557,100
23	16,990	95,084,647	1,478,801	96,563,448	\$12,377,182	\$694,442	\$13,071,624
28	218	49,277,386		49,277,386	\$4,152,623	\$254,303	\$4,406,926
BPA Balancing Account	0	0		0	\$921,174	(\$921,174)	\$0
Solar Feed-In Revenue	0	0		0	\$2,028,145	(\$2,028,145)	\$0
Gain on Sale of Asset	0	0		0	\$11,230	(\$11,230)	\$0
Revenue Accounting Adjustment	0	0		0	(\$3,224,728)	\$3,224,728	\$0
Revenue Adjustment - Deferred NPC	0	0		0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve	0	0		0	(\$241,050)	\$241,050	\$0
DSM	0	0		0	\$18,829,173	(\$18,829,173)	\$0
Blue Sky	0	0		0	\$402,123	(\$402,123)	\$0
Income Tax Deferral Adjustments	0	0		0	(\$20,274,470)	\$20,274,470	\$0
Unbilled	0	19,163,000		19,163,000	\$1,634,000	\$0	\$1,634,000
AGA	0	0		0	\$14,908	\$0	\$14,908
Total Residential	523,726	5,556,223,801	80,383,253	5,636,607,054	\$597,695,523	\$43,334,849	\$641,030,372
Commercial							
15	3,792	6,702,805		6,702,805	\$1,015,690	\$9,705	\$1,025,396
23	62,487	1,068,261,625	(2,459,776)	1,065,801,849	\$121,138,380	(\$327,675)	\$120,810,705
28	9,647	1,940,528,264	(4,827,487)	1,935,700,777	\$180,542,641	(\$621,012)	\$179,921,629
30	724	1,143,536,496	(3,029,022)	1,140,507,474	\$94,681,107	(\$403,987)	\$94,277,119
45	12	97,225		97,225	\$25,964	(\$55)	\$25,909
47	5	41,592,130		41,592,130	\$4,179,798	(\$22,044)	\$4,157,754
48	100	1,167,159,521	(2,496,907)	1,164,662,614	\$86,521,242	(\$727,757)	\$85,793,486
54	105	1,432,658		1,432,658	\$142,401	(\$401)	\$142,000
BPA Balancing Account	0	0		0	\$19,314	(\$19,314)	\$0
Solar Feed-In Revenue	0	0		0	\$1,724,899	(\$1,724,899)	\$0
Gain on Sale of Asset	0	0		0	\$10,313	(\$10,313)	\$0
Revenue Accounting Adjustment	0	0		0	(\$1,008,534)	\$1,008,534	\$0
Revenue Adjustment - Deferred NPC	0	0		0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve	0	0		0	(\$183,323)	\$183,323	\$0
DSM	0	0		0	\$13,154,714	(\$13,154,714)	\$0
Blue Sky	0	0		0	\$505,539	(\$505,539)	\$0
Income Tax Deferral Adjustments	0	0		0	(\$18,675,614)	\$18,675,614	\$0
Unbilled	0	(104,235,000)		(104,235,000)	(\$8,921,000)	\$0	(\$8,921,000)
AGA	0	0		0	\$2,420,827	\$0	\$2,420,827
Total Commercial	76,870	5,265,075,724	(12,813,192)	5,252,262,532	\$477,294,359	\$2,359,465	\$479,653,824
Industrial							
15	126	276,842		276,842	\$40,153	(\$32)	\$40,121
23	996	18,230,650	0	18,230,650	\$2,116,673	(\$8,001)	\$2,108,671
28	446	92,736,981	0	92,736,981	\$9,213,905	(\$52,796)	\$9,161,109
30	131	181,007,532		181,007,532	\$16,635,663	(\$103,174)	\$16,532,489
47	1	2,280,000		2,280,000	\$1,140,183	(\$1,208)	\$1,138,974
48	89	1,382,328,668		1,382,328,668	\$97,823,244	(\$772,073)	\$97,051,170
BPA Balancing Account	0	0		0	\$66	(\$66)	\$0
Solar Feed-In Revenue	0	0		0	\$1,085,788	(\$1,085,788)	\$0
Gain on Sale of Asset	0	0		0	\$4,010	(\$4,010)	\$0
Revenue Accounting Adjustment	0	0		0	(\$1,653,457)	\$1,653,457	\$0
Revenue Adjustment - Deferred NPC	0	0		0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve	0	0		0	(\$59,953)	\$59,953	\$0
DSM	0	0		0	\$936,656	(\$936,656)	\$0
Blue Sky	0	0		0	\$305,737	(\$305,737)	\$0
Income Tax Deferral Adjustments	0	0		0	(\$6,558,374)	\$6,558,374	\$0
Unbilled	0	(7,336,000)		(7,336,000)	(\$749,000)	\$0	(\$749,000)
AGA	0	0		0	\$140,306	\$0	\$140,306
Total Industrial	1,790	1,669,524,673	0	1,669,524,673	\$120,421,598	\$5,002,242	\$125,423,841
Irrigation							
41	7,998	207,546,976	(3,184,985)	204,361,991	\$22,009,869	\$896,876	\$22,906,745
23	1	7,079		7,079	\$903	(\$3)	\$899
28	0	0	0	0	\$0	\$0	\$0
48	6	114,827,200	(1,268,816)	113,558,384	\$7,825,321	\$280,340	\$8,105,661
BPA Balancing Account	0	0		0	\$62,650	(\$62,650)	\$0
BPA Adjustment	0	0		0	\$335,147	(\$335,147)	\$0
Demand Charge Accrual	0	0		0	\$0	\$0	\$0
Solar Feed-In Revenue	0	0		0	\$47,272	(\$47,272)	\$0
Gain on Sale of Asset	0	0		0	\$128	(\$128)	\$0
Revenue Accounting Adjustment	0	0		0	(\$83,854)	\$83,854	\$0
Revenue Adjustment - Deferred NPC	0	0		0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve	0	0		0	(\$10,339)	\$10,339	\$0
DSM	0	0		0	\$658,311	(\$658,311)	\$0
Blue Sky	0	0		0	\$269	(\$269)	\$0
Income Tax Deferral Adjustments	0	0		0	(\$1,083,348)	\$1,083,348	\$0
Unbilled	0	17,394,000		17,394,000	\$1,822,000	\$0	\$1,822,000
AGA	0	0		0	\$217,625	\$0	\$217,625
Total Irrigation	8,004	339,775,255	(4,453,801)	335,321,454	\$31,801,955	\$1,250,976	\$33,052,931
Lighting							
15	18	37,477		37,477	\$6,733	\$29	\$6,763
23	39	668,453		668,453	\$162,924	(\$327)	\$162,597
50	231	7,328,789		7,328,789	\$979,115	(\$1,539)	\$977,576
51	829	19,546,861		19,546,861	\$4,232,267	(\$3,127)	\$4,229,140
52	35	370,474		370,474	\$57,083	(\$78)	\$57,006
53	303	11,961,807		11,961,807	\$898,377	(\$2,870)	\$895,506
Solar Feed-In Revenue	0	0		0	\$10,268	(\$10,268)	\$0
Gain on Sale of Asset	0	0		0	\$54	(\$54)	\$0
Revenue Accounting Adjustment	0	0		0	(\$15,884)	\$15,884	\$0
Revenue Adjustment - Deferred NPC	0	0		0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve	0	0		0	\$0	\$0	\$0
DSM	0	0		0	\$182,322	(\$182,322)	\$0
Income Tax Deferral Adjustments	0	0		0	(\$142,291)	\$142,291	\$0
Unbilled	0	(3,280,000)		(3,280,000)	(\$512,000)	\$0	(\$512,000)
AGA	0	0		0	\$0	\$0	\$0
Total Lighting	1,454	36,633,861	0	36,633,861	\$5,859,455	(\$42,868)	\$5,816,587
TOTAL COMPANY	611,845	12,867,233,314	63,116,259	12,930,349,573	\$1,233,072,890	\$51,904,664	\$1,284,977,555

Table 2
PacifiCorp
State of Oregon
Results of Operations
12 Months Ended December 2018
Revenue, kWh and Customer Adjustments

		REVENUES (con't)						
		Type 1 (con't)			Type 2		Type 3	
		Normalizing Adjustments \$	Temperature Adjustment \$	Total Type 1 Adjusted Revenues	Type 2 Adjustments \$	Total Type 2 Adjusted Revenues	Type 3 Adjustments \$	Total Adjusted Revenues
Residential								
	15	\$0		\$345,814	\$0	\$345,814	\$0	\$345,814
	4	\$0	\$8,277,216	\$629,834,317	\$0	\$629,834,317	(\$314,917)	\$629,519,400
	23	\$0	\$136,476	\$13,208,100	\$0	\$13,208,100	(\$5,283)	\$13,202,817
	28	\$0	\$0	\$4,406,926	\$0	\$4,406,926	(\$2,203)	\$4,404,723
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$1,634,000		\$1,634,000	\$0	\$1,634,000
	AGA	\$0		\$14,908		\$14,908		\$14,908
	Total Residential	\$0	\$8,413,692	\$649,444,064	\$0	\$649,444,064	(\$322,403)	\$649,121,661
Commercial								
	15	\$0		\$1,025,396	\$0	\$1,025,396	\$0	\$1,025,396
	23	\$0	(\$226,989)	\$120,583,716	\$0	\$120,583,716	(\$48,233)	\$120,535,483
	28	\$0	(\$324,468)	\$179,597,161	\$0	\$179,597,161	(\$89,799)	\$179,507,362
	30	\$0	(\$164,617)	\$94,112,503	\$0	\$94,112,503	(\$56,468)	\$94,056,035
	45	\$0	\$0	\$25,909	\$0	\$25,909	(\$13)	\$25,896
	47	\$0		\$4,157,754	\$0	\$4,157,754	(\$2,495)	\$4,155,259
	48	\$0	(\$135,640)	\$85,657,846	\$0	\$85,657,846	(\$51,395)	\$85,606,451
	54	\$0		\$142,000	\$0	\$142,000	\$0	\$142,000
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		(\$8,921,000)		(\$8,921,000)	\$0	(\$8,921,000)
	AGA	\$0		\$2,420,827		\$2,420,827		\$2,420,827
	Total Commercial	\$0	(\$851,713)	\$478,802,111	\$0	\$478,802,111	(\$248,403)	\$478,553,708
Industrial								
	15	\$0		\$40,121	\$0	\$40,121	\$0	\$40,121
	23	\$0	\$0	\$2,108,671	\$0	\$2,108,671	(\$843)	\$2,107,828
	28	\$0	\$0	\$9,161,109	\$0	\$9,161,109	(\$4,581)	\$9,156,528
	30	\$0		\$16,532,489	\$0	\$16,532,489	(\$9,919)	\$16,522,570
	47	\$0		\$1,138,974	\$0	\$1,138,974	(\$683)	\$1,138,291
	48	\$0		\$97,051,170	\$0	\$97,051,170	(\$58,231)	\$96,992,939
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		(\$749,000)		(\$749,000)	\$0	(\$749,000)
	AGA	\$0		\$140,306		\$140,306		\$140,306
	Total Industrial	\$0	\$0	\$125,423,841	\$0	\$125,423,841	(\$74,257)	\$125,349,584
Irrigation								
	41	\$0	(\$372,344)	\$22,534,401	\$0	\$22,534,401	(\$11,267)	\$22,523,134
	23	\$0	\$0	\$899	\$0	\$899	\$0	\$899
	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	48	\$0	(\$68,926)	\$8,036,735	\$0	\$8,036,735	(\$4,822)	\$8,031,913
	BPA Balancing Account	\$0		\$0		\$0		\$0
	BPA Adjustment	\$0		\$0		\$0		\$0
	Demand Charge Accrual	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$1,822,000		\$1,822,000	\$0	\$1,822,000
	AGA	\$0		\$217,625		\$217,625		\$217,625
	Total Irrigation	\$0	(\$441,269)	\$32,611,661	\$0	\$32,611,661	(\$16,089)	\$32,595,572
Lighting								
	15	\$0		\$6,763	\$0	\$6,763	\$0	\$6,763
	23	\$0		\$162,597	\$0	\$162,597	\$0	\$162,597
	50	\$0		\$977,576	\$0	\$977,576	\$0	\$977,576
	51	\$0		\$4,229,140	\$0	\$4,229,140	(\$1,269)	\$4,227,871
	52	\$0		\$57,006	\$0	\$57,006	\$0	\$57,006
	53	\$0		\$895,506	\$0	\$895,506	\$0	\$895,506
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		(\$512,000)		(\$512,000)	\$0	(\$512,000)
	AGA	\$0		\$0		\$0		\$0
	Total Lighting	\$0	\$0	\$5,816,587	\$0	\$5,816,587	(\$1,269)	\$5,815,318
TOTAL COMPANY		\$0	\$7,120,709	\$1,292,098,264	\$0	\$1,292,098,264	(\$662,421)	\$1,291,435,843

Table 3
PacifiCorp
State of Oregon
Results of Operations
12 Months Ended December 2018
Revenue Adjustments

		305 Booked Revenues	Remove Tariff Riders								Sch 98 BPA Adjust
			Solar Feed-In Revenue	Gain on Sale of Asset	Revenue Accounting Adjustments	Revenue Adjustment Deferred NPC	Revenue Adjustment I&D Reserve	DSM Revenue	Blue Sky Revenue	Income Tax Deferral Adjustments	
Residential											
	15	\$329,659									\$16,597
	4	\$580,735,555									\$43,624,580
	23	\$12,377,182									\$741,032
	28	\$4,152,623									\$282,883
	BPA Balancing Account	\$921,174									(\$921,174)
	Solar Feed-In Revenue	\$2,028,145	(\$2,028,145)								
	Gain on Sale of Asset	\$11,230		(\$11,230)							
	Revenue Accounting Adjustment	(\$3,224,728)			\$3,224,728						
	Revenue Adjustment - Deferred NPC	\$0				\$0					
	Revenue Adjustment - I&D Reserve	(\$241,050)					\$241,050				
	DSM	\$18,829,173						(\$18,829,173)			
	Blue Sky	\$402,123							(\$402,123)		
	Income Tax Deferral Adjustments	(\$20,274,470)								\$20,274,470	
	Unbilled	\$1,634,000									
	AGA	\$14,908									
	Total Residential	\$597,695,523	(\$2,028,145)	(\$11,230)	\$3,224,728	\$0	\$241,050	(\$18,829,173)	(\$402,123)	\$20,274,470	\$43,743,918
Commercial											
	15	\$1,015,690									\$11,113
	23	\$121,138,380									\$195,798
	28	\$180,542,641									\$605,373
	30	\$94,681,107									\$273,152
	45	\$25,964									\$0
	47	\$4,179,798									\$0
	48	\$86,521,242									\$22,999
	54	\$142,401									\$0
	BPA Balancing Account	\$19,314									(\$19,314)
	Solar Feed-In Revenue	\$1,724,899	(\$1,724,899)								
	Gain on Sale of Asset	\$10,313		(\$10,313)							
	Revenue Accounting Adjustment	(\$1,008,534)			\$1,008,534						
	Revenue Adjustment - Deferred NPC	\$0				\$0					
	Revenue Adjustment - I&D Reserve	(\$183,323)					\$183,323				
	DSM	\$13,154,714						(\$13,154,714)			
	Blue Sky	\$505,539							(\$505,539)		
	Income Tax Deferral Adjustments	(\$18,675,614)								\$18,675,614	
	Unbilled	(\$8,921,000)									
	AGA	\$2,420,827									
	Total Commercial	\$477,294,359	(\$1,724,899)	(\$10,313)	\$1,008,534	\$0	\$183,323	(\$13,154,714)	(\$505,539)	\$18,675,614	\$989,122
Industrial											
	15	\$40,153									\$27
	23	\$2,116,673									\$932
	28	\$9,213,905									\$991
	30	\$16,635,663									\$0
	47	\$1,140,183									\$0
	48	\$97,823,244									\$0
	BPA Balancing Account	\$66									(\$66)
	Solar Feed-In Revenue	\$1,085,788	(\$1,085,788)								
	Gain on Sale of Asset	\$4,010		(\$4,010)							
	Revenue Accounting Adjustment	(\$1,653,457)			\$1,653,457						
	Revenue Adjustment - Deferred NPC	\$0				\$0					
	Revenue Adjustment - I&D Reserve	(\$59,953)					\$59,953				
	DSM	\$936,656						(\$936,656)			
	Blue Sky	\$305,737							(\$305,737)		
	Income Tax Deferral Adjustments	(\$6,558,374)								\$6,558,374	
	Unbilled	(\$749,000)									
	AGA	\$140,306									
	Total Industrial	\$120,421,598	(\$1,085,788)	(\$4,010)	\$1,653,457	\$0	\$59,953	(\$936,656)	(\$305,737)	\$6,558,374	\$1,883
Irrigation											
	41	\$22,009,869									\$996,498
	23	\$903									\$0
	28	\$0									\$0
	48	\$7,825,321									\$341,199
	BPA Balancing Account	\$62,650									(\$62,650)
	BPA Adjustment	\$335,147									(\$335,147)
	Demand Charge Accrual	\$0									
	Solar Feed-In Revenue	\$47,272	(\$47,272)								
	Gain on Sale of Asset	\$128		(\$128)							
	Revenue Accounting Adjustment	(\$83,854)			\$83,854						
	Revenue Adjustment - Deferred NPC	\$0				\$0					
	Revenue Adjustment - I&D Reserve	(\$10,339)					\$10,339				
	DSM	\$658,311						(\$658,311)			
	Blue Sky	\$269							(\$269)		
	Income Tax Deferral Adjustments	(\$1,083,348)								\$1,083,348	
	Unbilled	\$1,822,000									
	AGA	\$217,625									
	Total Irrigation	\$31,801,955	(\$47,272)	(\$128)	\$83,854	\$0	\$10,339	(\$658,311)	(\$269)	\$1,083,348	\$939,900
Lighting											
	15	\$6,733									\$37
	23	\$162,924									\$0
	50	\$979,115									\$0
	51	\$4,232,267									\$0
	52	\$57,083									\$0
	53	\$898,377									\$0
	Solar Feed-In Revenue	\$10,268	(\$10,268)								
	Gain on Sale of Asset	\$542		(\$542)							
	Revenue Accounting Adjustment	(\$15,884)			\$15,884						
	Revenue Adjustment - Deferred NPC	\$0				\$0					
	Revenue Adjustment - I&D Reserve	\$0					\$0				
	DSM	\$182,322						(\$182,322)			
	Income Tax Deferral Adjustments	(\$142,291)								\$142,291	
	Unbilled	(\$512,000)									
	AGA	\$0									
	Total Lighting	\$5,859,455	(\$10,268)	(\$542)	\$15,884	\$0	\$0	(\$182,322)	\$0	\$142,291	\$37
TOTAL COMPANY		\$1,233,072,890	(\$4,896,371)	(\$26,223)	\$5,986,457	\$0	\$494,665	(\$33,761,177)	(\$1,213,668)	\$46,734,097	\$45,674,859

Table 3
PacifiCorp
State of Oregon
Results of Operations
12 Months Ended December 2018
Revenue Adjustments

		Remove Tariff Riders (cont'd)								
		Sch 95 Pilot Cost Adj. Adjust	Sch 192 Def. Acctng. Adjust	Sch 197 Deer Crk Adjust	Sch 203 Renw Rsrc Def Adjust	Sch 204 OSIP Adjust	Total Remove Tariff Riders	Actual Base Rate Revenues	Demand Charge Accrual	Subtotal Normalization Adjustments
Residential										
	15	(\$21)	\$905	(\$631)	(\$84)	(\$610)	\$16,155	\$345,814		\$0
	4	(\$53,906)	\$2,048,426	(\$2,425,767)	(\$269,530)	(\$2,102,257)	\$40,821,546	\$621,557,100		\$0
	23	(\$951)	\$35,181	(\$40,886)	(\$4,754)	(\$35,180)	\$694,442	\$13,071,624		\$0
	28	(\$493)	\$14,783	(\$21,682)	(\$2,464)	(\$18,725)	\$254,303	\$4,406,926		\$0
	BPA Balancing Account						(\$921,174)	\$0		\$0
	Solar Feed-In Revenue						(\$2,028,145)	\$0		\$0
	Gain on Sale of Asset						(\$11,230)	\$0		\$0
	Revenue Accounting Adjustment						\$3,224,728	\$0		\$0
	Revenue Adjustment - Deferred NPC						\$0	\$0		\$0
	Revenue Adjustment - I&D Reserve						\$241,050	\$0		\$0
	DSM						(\$18,829,173)	\$0		\$0
	Blue Sky						(\$402,123)	\$0		\$0
	Income Tax Deferral Adjustments						\$20,274,470	\$0		\$0
	Unbilled						\$0	\$1,634,000		\$0
	AGA						\$0	\$14,908		\$0
	Total Residential	(\$55,371)	\$2,099,295	(\$2,488,967)	(\$276,832)	(\$2,156,772)	\$43,334,849	\$641,030,372	\$0	\$0
Commercial										
	15	(\$67)	\$2,882	(\$2,011)	(\$268)	(\$1,944)	\$9,705	\$1,025,396		\$0
	23	(\$10,683)	\$395,286	(\$459,386)	(\$53,417)	(\$395,273)	(\$327,675)	\$120,810,705		\$0
	28	(\$19,421)	\$582,642	(\$854,541)	(\$97,107)	(\$737,958)	(\$621,012)	\$179,921,629		\$0
	30	(\$11,880)	\$320,758	(\$498,957)	(\$59,400)	(\$427,661)	(\$403,987)	\$94,277,119		\$0
	45	(\$1)	\$29	(\$43)	(\$5)	(\$36)	(\$55)	\$25,909		\$0
	47	(\$416)	\$9,982	(\$15,805)	(\$2,080)	(\$13,725)	(\$22,044)	\$4,157,754		\$0
	48	(\$14,396)	\$345,497	(\$547,037)	(\$59,773)	(\$475,047)	(\$727,757)	\$85,793,486		\$0
	54	(\$14)	\$401	(\$430)	(\$43)	(\$315)	(\$401)	\$142,000		\$0
	BPA Balancing Account						(\$19,314)	\$0		\$0
	Solar Feed-In Revenue						(\$1,724,899)	\$0		\$0
	Gain on Sale of Asset						(\$10,313)	\$0		\$0
	Revenue Accounting Adjustment						\$1,008,534	\$0		\$0
	Revenue Adjustment - Deferred NPC						\$0	\$0		\$0
	Revenue Adjustment - I&D Reserve						\$183,323	\$0		\$0
	DSM						(\$13,154,714)	\$0		\$0
	Blue Sky						(\$505,539)	\$0		\$0
	Income Tax Deferral Adjustments						\$18,675,614	\$0		\$0
	Unbilled						\$0	(\$8,921,000)		\$0
	AGA						\$0	\$2,420,827		\$0
	Total Commercial	(\$56,879)	\$1,657,478	(\$2,378,211)	(\$272,093)	(\$2,051,958)	\$2,359,465	\$479,653,824	\$0	\$0
Industrial										
	15	(\$3)	\$119	(\$83)	(\$11)	(\$80)	(\$32)	\$40,121		\$0
	23	(\$182)	\$6,745	(\$7,839)	(\$912)	(\$6,745)	(\$8,001)	\$2,108,671		\$0
	28	(\$927)	\$27,821	(\$40,804)	(\$4,637)	(\$35,239)	(\$52,796)	\$9,161,109		\$0
	30	(\$1,810)	\$48,872	(\$76,023)	(\$9,050)	(\$65,162)	(\$103,174)	\$16,532,489		\$0
	47	(\$23)	\$547	(\$866)	(\$114)	(\$752)	(\$1,208)	\$1,138,974		\$0
	48	(\$14,568)	\$349,630	(\$553,580)	(\$72,840)	(\$480,715)	(\$772,073)	\$97,051,170		\$0
	BPA Balancing Account						(\$66)	\$0		\$0
	Solar Feed-In Revenue						(\$1,085,788)	\$0		\$0
	Gain on Sale of Asset						(\$4,010)	\$0		\$0
	Revenue Accounting Adjustment						\$1,653,457	\$0		\$0
	Revenue Adjustment - Deferred NPC						\$0	\$0		\$0
	Revenue Adjustment - I&D Reserve						\$59,953	\$0		\$0
	DSM						(\$936,656)	\$0		\$0
	Blue Sky						(\$305,737)	\$0		\$0
	Income Tax Deferral Adjustments						\$6,558,374	\$0		\$0
	Unbilled						\$0	(\$749,000)		\$0
	AGA						\$0	\$140,306		\$0
	Total Industrial	(\$17,513)	\$433,734	(\$679,196)	(\$87,563)	(\$588,695)	\$5,002,242	\$125,423,841	\$0	\$0
Irrigation										
	41	(\$2,075)	\$78,868	(\$89,245)	(\$10,377)	(\$76,792)	\$896,876	\$22,906,745		\$0
	23	(\$0)	\$3	(\$3)	(\$0)	(\$3)	(\$3)	\$899		\$0
	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	48	(\$1,148)	\$27,559	(\$43,634)	(\$5,741)	(\$37,893)	\$280,340	\$8,105,661		\$0
	BPA Balancing Account						(\$62,650)	\$0		\$0
	BPA Adjustment						(\$335,147)	\$0		\$0
	Demand Charge Accrual						\$0	\$0	\$0	\$0
	Solar Feed-In Revenue						(\$47,272)	\$0		\$0
	Gain on Sale of Asset						(\$128)	\$0		\$0
	Revenue Accounting Adjustment						\$83,854	\$0		\$0
	Revenue Adjustment - Deferred NPC						\$0	\$0		\$0
	Revenue Adjustment - I&D Reserve						\$10,339	\$0		\$0
	DSM						(\$658,311)	\$0		\$0
	Blue Sky						(\$269)	\$0		\$0
	Income Tax Deferral Adjustments						\$1,083,348	\$0		\$0
	Unbilled						\$0	\$1,822,000		\$0
	AGA						\$0	\$217,625		\$0
	Total Irrigation	(\$3,224)	\$106,429	(\$132,883)	(\$16,119)	(\$114,688)	\$1,250,976	\$33,052,931	\$0	\$0
Lighting										
	15	(\$0)	\$16	(\$11)	(\$1)	(\$11)	\$29	\$6,763		\$0
	23	(\$7)	\$247	(\$287)	(\$33)	(\$247)	(\$327)	\$162,597		\$0
	50	(\$73)	\$2,712	(\$2,199)	(\$220)	(\$1,759)	(\$1,539)	\$977,576		\$0
	51	(\$195)	\$11,337	(\$5,864)	(\$977)	(\$7,427)	(\$3,127)	\$4,229,140		\$0
	52	(\$4)	\$159	(\$111)	(\$15)	(\$107)	(\$78)	\$57,006		\$0
	53	(\$120)	\$2,512	(\$3,589)	(\$239)	(\$1,435)	(\$2,870)	\$895,506		\$0
	Solar Feed-In Revenue						(\$10,268)	\$0		\$0
	Gain on Sale of Asset						(\$542)	\$0		\$0
	Revenue Accounting Adjustment						\$15,884	\$0		\$0
	Revenue Adjustment - Deferred NPC						\$0	\$0		\$0
	Revenue Adjustment - I&D Reserve						\$0	\$0		\$0
	DSM						(\$182,322)	\$0		\$0
	Income Tax Deferral Adjustments						\$142,291	\$0		\$0
	Unbilled						\$0	(\$512,000)		\$0
	AGA						\$0	\$0		\$0
	Total Lighting	(\$399)	\$16,984	(\$12,061)	(\$1,486)	(\$10,986)	(\$42,868)	\$5,816,587	\$0	\$0
TOTAL COMPANY		(\$133,385)	\$4,313,920	(\$5,691,318)	(\$654,093)	(\$4,923,099)	\$51,904,664	\$1,284,977,555	\$0	\$0

Table 3
PacifiCorp
State of Oregon
Results of Operations
12 Months Ended December 2018
Revenue Adjustments

	Temperature Adjustment	Total Type 1 Adjusted Revenues	Total Type 2 Adj.	Total Type 2 Adjusted Revenues	TAM Price Change January 1, 2019	Total Type 3 Adj.	Total Type 3 Adjusted Revenues
Residential							
15		\$345,814	\$0	\$345,814	\$0	\$0	\$345,814
4	\$8,277,216	\$629,834,317	\$0	\$629,834,317	(\$314,917)	(\$314,917)	\$629,519,400
23	\$136,476	\$13,208,100	\$0	\$13,208,100	(\$5,283)	(\$5,283)	\$13,202,817
28		\$4,406,926	\$0	\$4,406,926	(\$2,203)	(\$2,203)	\$4,404,723
BPA Balancing Account		\$0	\$0	\$0			\$0
Solar Feed-In Revenue		\$0	\$0	\$0			\$0
Gain on Sale of Asset		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve		\$0	\$0	\$0			\$0
DSM		\$0	\$0	\$0			\$0
Blue Sky		\$0	\$0	\$0			\$0
Income Tax Deferral Adjustments		\$0	\$0	\$0			\$0
Unbilled		\$1,634,000	\$0	\$1,634,000			\$1,634,000
AGA		\$14,908	\$0	\$14,908			\$14,908
Total Residential	\$8,413,692	\$649,444,064	\$0	\$649,444,064	(\$322,403)	(\$322,403)	\$649,121,661
Commercial							
15		\$1,025,396	\$0	\$1,025,396	\$0	\$0	\$1,025,396
23	(\$226,989)	\$120,583,716	\$0	\$120,583,716	(\$48,233)	(\$48,233)	\$120,535,483
28	(\$324,468)	\$179,597,161	\$0	\$179,597,161	(\$89,799)	(\$89,799)	\$179,507,362
30	(\$164,617)	\$94,112,503	\$0	\$94,112,503	(\$56,468)	(\$56,468)	\$94,056,035
45		\$25,909	\$0	\$25,909	(\$13)	(\$13)	\$25,896
47		\$4,157,754	\$0	\$4,157,754	(\$2,495)	(\$2,495)	\$4,155,259
48	(\$135,640)	\$85,657,846	\$0	\$85,657,846	(\$51,395)	(\$51,395)	\$85,606,451
54		\$142,000	\$0	\$142,000	\$0	\$0	\$142,000
BPA Balancing Account		\$0	\$0	\$0			\$0
Solar Feed-In Revenue		\$0	\$0	\$0			\$0
Gain on Sale of Asset		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve		\$0	\$0	\$0			\$0
DSM		\$0	\$0	\$0			\$0
Blue Sky		\$0	\$0	\$0			\$0
Income Tax Deferral Adjustments		\$0	\$0	\$0			\$0
Unbilled		(\$8,921,000)	\$0	(\$8,921,000)			(\$8,921,000)
AGA		\$2,420,827	\$0	\$2,420,827			\$2,420,827
Total Commercial	(\$851,713)	\$478,802,111	\$0	\$478,802,111	(\$248,403)	(\$248,403)	\$478,553,708
Industrial							
15		\$40,121	\$0	\$40,121	\$0	\$0	\$40,121
23	\$0	\$2,108,671	\$0	\$2,108,671	(\$843)	(\$843)	\$2,107,828
28	\$0	\$9,161,109	\$0	\$9,161,109	(\$4,581)	(\$4,581)	\$9,156,528
30		\$16,532,489	\$0	\$16,532,489	(\$9,919)	(\$9,919)	\$16,522,570
47		\$1,138,974	\$0	\$1,138,974	(\$683)	(\$683)	\$1,138,291
48		\$97,051,170	\$0	\$97,051,170	(\$58,231)	(\$58,231)	\$96,992,939
BPA Balancing Account		\$0	\$0	\$0			\$0
Solar Feed-In Revenue		\$0	\$0	\$0			\$0
Gain on Sale of Asset		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve		\$0	\$0	\$0			\$0
DSM		\$0	\$0	\$0			\$0
Blue Sky		\$0	\$0	\$0			\$0
Income Tax Deferral Adjustments		\$0	\$0	\$0			\$0
Unbilled		(\$749,000)	\$0	(\$749,000)			(\$749,000)
AGA		\$140,306	\$0	\$140,306			\$140,306
Total Industrial	\$0	\$125,423,841	\$0	\$125,423,841	(\$74,257)	(\$74,257)	\$125,349,584
Irrigation							
41	(\$372,344)	\$22,534,401	\$0	\$22,534,401	(\$11,267)	(\$11,267)	\$22,523,134
23		\$899	\$0	\$899	\$0	\$0	\$899
28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	(\$68,926)	\$8,036,735	\$0	\$8,036,735	(\$4,822)	(\$4,822)	\$8,031,913
BPA Balancing Account		\$0	\$0	\$0			\$0
BPA Adjustment		\$0	\$0	\$0			\$0
Demand Charge Accrual		\$0	\$0	\$0			\$0
Solar Feed-In Revenue		\$0	\$0	\$0			\$0
Gain on Sale of Asset		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve		\$0	\$0	\$0			\$0
DSM		\$0	\$0	\$0			\$0
Blue Sky		\$0	\$0	\$0			\$0
Income Tax Deferral Adjustments		\$0	\$0	\$0			\$0
Unbilled		\$1,822,000	\$0	\$1,822,000			\$1,822,000
AGA		\$217,625	\$0	\$217,625			\$217,625
Total Irrigation	(\$441,269)	\$32,611,661	\$0	\$32,611,661	(\$16,089)	(\$16,089)	\$32,595,572
Lighting							
15		\$6,763	\$0	\$6,763	\$0	\$0	\$6,763
23		\$162,597	\$0	\$162,597	\$0	\$0	\$162,597
50		\$977,576	\$0	\$977,576	\$0	\$0	\$977,576
51		\$4,229,140	\$0	\$4,229,140	(\$1,269)	(\$1,269)	\$4,227,871
52		\$57,006	\$0	\$57,006	\$0	\$0	\$57,006
53		\$895,506	\$0	\$895,506	\$0	\$0	\$895,506
Solar Feed-In Revenue		\$0	\$0	\$0			\$0
Gain on Sale of Asset		\$0	\$0	\$0			\$0
Revenue Accounting Adjustment		\$0	\$0	\$0			\$0
Revenue Adjustment - Deferred NPC		\$0	\$0	\$0			\$0
Revenue Adjustment - I&D Reserve		\$0	\$0	\$0			\$0
DSM		\$0	\$0	\$0			\$0
Income Tax Deferral Adjustments		\$0	\$0	\$0			\$0
Unbilled		(\$512,000)	\$0	(\$512,000)			(\$512,000)
AGA		\$0	\$0	\$0			\$0
Total Lighting	\$0	\$5,816,587	\$0	\$5,816,587	(\$1,269)	(\$1,269)	\$5,815,318
TOTAL COMPANY	\$7,120,709	\$1,292,098,264	\$0	\$1,292,098,264	(\$662,421)	(\$662,421)	\$1,291,435,843

	<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 Income:							
Residential	440	1	20,609,324	OR	Situs	20,609,324	3.1.1
Commercial	442	1	16,572,173	OR	Situs	16,572,173	3.1.1
Industrial ¹	442	1	8,275,177	OR	Situs	8,275,177	3.1.1
Public Street & Highway	444	1	149,685	OR	Situs	149,685	3.1.1
Total			<u>45,606,358</u>			<u>45,606,358</u>	

¹ Includes Irrigation

Description of Adjustment:

Included in test period revenues are a number of items that should not be included in base rate revenues. This adjustment normalizes base revenues by removing Solar Feed-In Revenue, Gain on Sale of Asset, Revenue Accounting Adjustments, Revenue Adjustment Deferred NPC, Income Tax Deferral Adjustments, Revenue Adjustment I&D Reserve, DSM, Blue Sky, BPA (Sch 98), Pilot Program Cost Adjustment (Sch 95), Deferred Accounting Adjustment (192), Deer Creek Mine Undepreciated Investment Adjustment (Sch 197), Renewable Resource Deferral Adjustment (Sch 203), & Oregon Solar Incentive Program (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	3	(322,403)	OR	Situs	(322,403)	3.1.1
Commercial	442	3	(248,403)	OR	Situs	(248,403)	3.1.1
Industrial ¹	442	3	(90,346)	OR	Situs	(90,346)	3.1.1
Public St. & Hwy	444	3	(1,269)	OR	Situs	(1,269)	3.1.1
Total Type III Adjustment to Income			<u>(662,421)</u>			<u>(662,421)</u>	

¹Includes Irrigation

Description of Adjustment:

No Type 2 adjustment annualized adjustments at this time.

The Type 3 adjustment is for the TAM rate change effective January 1, 2019.

	<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 Income:							
Remove 12 ME Dec 2017 Allowance Sales	4118	3	182	SE	24.494%	45	3.4.2
Add 12 ME Dec 2018 Amortization	4118	3	(149)	SE	24.494%	(36)	3.4.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(225)	SE	24.494%	(55)	3.4.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	69	SE	24.494%	17	3.4.1
Schedule M Addition	SCHMAT	3	-	SE	24.494%	-	3.4.1
Schedule M Deduction	SCHMDT	3	149	SE	24.494%	36	3.4.1
DIT Expense	41010	3	50	SE	24.494%	12	3.4.1
DIT Expense	41110	3	-	SE	24.494%	-	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. All sales prior to 2014 have been fully amortized.

PacifiCorp
 Results of Operations - December 2018
 SO2 Emission Allowance Sales

Beginning of the Period
 Ending of the Period

Dec-18
 Dec-19

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-19	End Unamort Balance Dec-19	Current Period Amortization 12 ME Dec-19	Beg Unamort. Balance Dec-18	Unrealized Gain SCHMAT 12 ME Dec-19	Realized Gain SCHMDT 12 ME Dec-19	D.I.T. Expense		Accumulated Deferred Income Tax Dec-18	Accumulated Deferred Income Tax Dec-19
									12 ME Dec-19	12 ME Dec-19		
Apr 2014 Sale	Apr-14	1,117	1,117	0	0	0	0	0	0	0	0	0
Apr 2015 Sale	Apr-15	320	320	0	5	5	5	5	2	2	2	(0)
Apr 2016 Sale	Apr-16	188	180	8	48	56	48	48	18	21	21	3
Apr 2017 Sale	Apr-17	177	132	45	48	93	48	48	18	35	35	17
Apr 2018 Sale	Apr-18	182	84	98	48	146	48	48	12	36	36	24
Totals		1,984	1,833	151	149	300	149	149	50	94	94	44

SO2 Credit Unamortized Balance
 Beginning Balan 300
 Ending Balance 151
 Average Balance 225
Ref. 3.4

SO2 Sales
 12 Months Ended December 2018
 182
Ref. 3.4

DIT Unamort Balance
 Beginning Balance 94
 Ending Balance 44
 Average Balance 69
Ref. 3.4

PacifiCorp
Results of Operations - December 2018
SO2 Emission Allowance Sales
SAP Account 301947 - Actuals for 12 Months Ended December 2018

Year	Month	Amount	Accumulated Amount
2018	1	-	-
2018	2	-	-
2018	3	-	-
2018	4	(182)	(182)
2018	5	-	(182)
2018	6	(0)	(182)
2018	7	-	(182)
2018	8	-	(182)
2018	9	-	(182)
2018	10	-	(182)
2018	11	-	(182)
2018	12	-	(182) Ref. 3.4

GL Account Balance
Account Number 301947

Calendar Year 2018

Account number	301947	Emissions/Allow Rev
Company code	1000	PacifiCorp
Business area		
Fiscal year	2019	
All documents in currency	*	Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				
1				
2				
3				
4	32.33	214.17	181.84-	181.84-
5				181.84-
6		0.05	0.05-	181.89-
7				181.89-
8				181.89-
9				181.89-
10				181.89-
11				181.89-
12				181.89-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove:							
12 ME Dec 2018 Booked Revenues (Including Accruals)	456	1	(2,116,582)	SG	26.060%	(551,582)	3.5.1
December 2018 REC Deferrals	456	1	(1,262,161)	SG	26.060%	(328,920)	3.5.1
Leaning Juniper Indemnity 12 ME Dec 2018	456	1	(7,910)	SG	26.060%	(2,061)	3.5.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2018. 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 2018.

PacifiCorp
Results of Operations - December 2018
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-18	(233,370)	221,994	(213,146)	(224,521)
February-18	(162,349)	233,370	(23,839)	47,182
March-18	(437,477)	162,349	(161,700)	(436,828)
April-18	(140,885)	437,477	(435,753)	(139,160)
May-18	(485)	140,885	(140,365)	34
June-18	(632)	485	-	(147)
July-18	(593)	632	(171,000)	(170,961)
August-18	(625)	593	-	(32)
September-18	(415)	625	-	210
October-18	(681,860)	415	-	(681,445)
November-18	(462,882)	681,860	(693,122)	(474,144)
December-18	(32,948)	462,882	(466,703)	(36,770)
12 ME December 2018 Total	(2,154,518)	2,343,565	(2,305,628)	(2,116,582)

Ref. 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount Yr. Ended December 2018 **(1,262,161) Ref. 3.5**

Leaning Juniper indemnity revenue included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended December 2018 **7,910 Ref. 3.5**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	1	(12,623,472)	SG	26.060%	(3,289,683)	
Other Electric Revenues	456	2	(199,767)	SG	26.060%	(52,059)	
Other Electric Revenues	456	3	2,623,861	SG	26.060%	683,780	
			<u>(10,199,377)</u>			<u>(2,657,963)</u>	3.6.2
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2018			116,616,886				3.6.2
Total Adjustments			<u>(10,199,377)</u>				Above
Adjusted Wheeling Revenues 12 ME December 2019			<u>106,417,509</u>				3.6.2

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2018 and adds in pro forma changes through December 2019.

PacifiCorp
Results of Operations - December 2018
Wheeling Revenue

Customer	Total
3 Phases Renewables, Inc.	(413)
Avangrid Renewables, LLC	(4,638,115)
Avista Corporation	(6,271)
BASIN ELECTRIC POWER COOPERATIVE	(1,505,871)
BLACK HILLS POWER & LIGHT COMPANY	(4,095,584)
BONNEVILLE POWER ADMINISTRATION	(4,417,561)
BONNEVILLE POWER ADMINISTRATION	(17,598,886)
Brookfield Energy Marketing L.P.	(301,273)
Calpine Energy Solutions, LLC	(537,098)
Cargill-Alliant, LLC	21,146
City of Anaheim	(153,539)
City of Roseville	(819,609)
Clatskanie PUD	(1,848,643)
Constellation NewEnergy, Inc.	(12,402)
CONSTELLATION POWER SOURCE, INC.	(1,301,046)
DESERET GENERATION & TRANS. CO-OP.	(3,535,247)
Eagle Energy Partners I LP	82
Enel Geothermal LLC	1,219
Energy Keepers, Inc.	(2,970)
Eugene Water & Electric Board	(966,210)
Evergreen BioPower	(349,872)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
Idaho Power Co. Balancing Ops	(1,176,795)
Idaho Power-Power Supply Merchant	97
Intermountain Renewable(Cyrq Enrgy)	(451,934)
JP Morgan Ventures Energy Corp	19,857
Los Angeles Dept. of Water & Power	(46,921)
Macquarie Energy LLC	(235,750)
MAG Energy Solutions Inc.	(50)
Moon Lake Electric Association	(19,262)
MORGAN STANLEY CAPITAL	(5,085,412)
Municipal Energy Agency of Nebraska	(21,352)
Navajo Tribal Utility Authority	(27,708)
NextEra Energy Resources, LLC	(3,367,698)
NV Energy	(509,333)
PACIFIC GAS & ELECTRIC COMPANY	(156,086)
PACIFICORP	(0)
PORTLAND GENERAL ELECTRIC COMPANY	(1,221)
Powder River Energy Corporation	698
POWEREX	(21,915,124)
PPL Montana	2,222
Public Service Co of New Mexico	2
PUBLIC SERVICE COMPANY OF COLORADO	56
PUGET SOUND POWER & LIGHT COMPANY	159
RAINBOW ENERGY MARKETING CORPORATIO	(124,581)
Sacramento Municipal Utility Dist	(759,561)
Salt River Project	(967,902)
Seattle City Light	273
SeaWest Windpower, Inc.	(72,776)

PacifiCorp
Results of Operations - December 2018
Wheeling Revenue

Customer	Total
Shell Energy NA (Coral Power)	(2,058,392)
SIERRA PACIFIC POWER COMPANY	(34,615)
Simplot Phosphates, LLC	(17,388)
So. Cal Public Power Authority	(32,915)
Southern California Edison Company	(3,616,594)
State of South Dakota	(152,478)
Tenaska Power Services Company	(169,864)
The Energy Authority	(23,908)
TRANSALTA ENERGY MARKETING CORP.	(281,491)
TRI-STATE GEN. & TRANS. ASSOCIATION	(654,910)
Tucson Electric Power Co.	51
U.S. Bureau of Reclamation	(61,027)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(20,389,453)
UTAH MUNICIPAL POWER AGENCY	(3,689,554)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	(26,695)
WESTERN AREA POWER ADMIN. - UT	(3,233,358)
WESTERN AREA POWER ADMINISTRATION	(110,156)
Arizona Public Service Company	45
Enel Cove Fort LLC	(119,620)
Obsidian Renewables, LLC	(123,914)
Cowlitz Revenue	(174,901)
Accruals and Adjustments	(4,374,898)

Total (116,616,886)
Ref 3.6

Type

1	Remove refunds and other out of period adjustments	12,623,472
2	Annualize City of Roseville	(819,609)
2	Annualize 3 Phases	(83)
2	Annualize Navajo Tribal Utility Authority	(55,415)
2	Clatskanie Reduction of Reservation	1,074,874
3	Obsidian Renewables 50MW PTP	(1,753,419)
3	EWEB 25MW PTP	(870,442)

Incremental Adjustments 10,199,377
Ref 3.6

Accum Totals (106,417,509)
Ref 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Contract Renewal	456	3	781,391	SG	26.060%	203,631	3.7.1

Description of Adjustment:

This adjustment includes ancillary revenue contract changes that are included in the net power cost study.

PacifiCorp
Results of Operations - December 2018
Ancillary Services Revenue

Description	12 Months Ended	12 Months	Incremental	FERC Acct	2017P
	December 2018	Ending			
		December 2019			Factor
SCL Stateline Demand & Energy	10,266,057	11,072,110	806,053	456	SG
BPA Foote Creek 4 Ancillary Service	777,037	763,524	(13,513)	456	SG
Foote Creek 1 Ancillary Service	141,758	65,533	(76,225)	456	SG
EWEB Foote Creek 1 Ancillary Service	147,389	212,465	65,076	456	SG
EWEB Credit	(202,709)	(202,709)	(0)	456	SG
EWEB Foote Creek 1 O&M	43,223	43,223	(0)	456	SG
	11,172,755	11,954,146	781,391		
			Ref. 3.7		

4. O&M ADJUSTMENTS

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items / Uncollectibles	Memberships and Subscriptions
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	(45,863,614)	(45,863,614)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(45,863,614)	(45,863,614)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	1,021,233	-	74,856	282,074	-	664,303	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	60,459	-	12,680	47,779	-	-	-
12 Other Power Supply	(77,060)	(147)	28,413	107,068	-	(212,395)	-
13 Transmission	104,071	-	21,826	82,245	-	-	-
14 Distribution	411,904	-	86,385	325,519	-	-	-
15 Customer Accounting	226,078	(25,819)	43,730	164,786	-	43,380	-
16 Customer Service & Info	27,601	(4,956)	6,828	25,729	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(658,324)	13,518	37,533	141,431	(677,889)	-	19,375
19 Total O&M Expenses	1,115,963	(17,403)	312,252	1,176,632	(677,889)	451,908	62,755
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	158,796	-	-	-	-	158,796	-
23 Income Taxes: Federal	(9,483,786)	(9,224,751)	(62,596)	(235,875)	135,894	(90,592)	(44,413)
24 State	(2,147,815)	(2,089,151)	(14,176)	(53,419)	30,776	(20,517)	(10,058)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	170,325	170,325	-	-	-	-	-
28 Total Operating Expenses:	(10,186,516)	(11,160,980)	235,479	887,338	(511,219)	340,799	167,079
29							
30 Operating Rev For Return:	(35,677,098)	(34,702,635)	(235,479)	(887,338)	511,219	(340,799)	145,013
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-1.879%	-1.828%	-0.012%	-0.047%	0.027%	-0.018%	-0.009%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(47,308,699)	(46,016,537)	(312,252)	(1,176,632)	677,889	(451,908)	192,291
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(47,308,699)	(46,016,537)	(312,252)	(1,176,632)	677,889	(451,908)	192,291
73							
74 State Income Taxes	(2,147,815)	(2,089,151)	(14,176)	(53,419)	30,776	(20,517)	8,730
75							
76 Taxable Income	(45,160,884)	(43,927,386)	(298,075)	(1,123,213)	647,113	(431,392)	183,561
77							
78 Federal Income Taxes	(9,483,786)	(9,224,751)	(62,596)	(235,875)	135,894	(90,592)	38,548

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items / Uncollectibles	Memberships and Subscriptions
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	(45,863,614)	(45,863,614)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(45,863,614)	(45,863,614)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	664,303	-	-	-	664,303	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(212,541)	(147)	-	-	(212,395)	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(25,819)	(25,819)	-	-	-	-	-
16 Customer Service & Info	(4,956)	(4,956)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(856,662)	13,518	-	(677,889)	-	-	(192,291)
19 Total O&M Expenses	(435,675)	(17,403)	-	(677,889)	451,908	-	(192,291)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(9,140,902)	(9,224,751)	-	135,894	(90,592)	-	38,548
24 State	(2,070,161)	(2,089,151)	-	30,776	(20,517)	-	8,730
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	170,325	170,325	-	-	-	-	-
28 Total Operating Expenses:	(11,476,413)	(11,160,980)	-	(511,219)	340,799	-	(145,013)
29							
30 Operating Rev For Return:	(34,387,202)	(34,702,635)	-	511,219	(340,799)	-	145,013
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-1.811%	-1.828%	0.000%	0.000%	0.027%	-0.018%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(45,598,264)	(46,016,537)	-	677,889	(451,908)	-	192,291
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(45,598,264)	(46,016,537)	-	677,889	(451,908)	-	192,291
73							
74 State Income Taxes	(2,070,161)	(2,089,151)	-	30,776	(20,517)	-	8,730
75							
76 Taxable Income	(43,528,103)	(43,927,386)	-	647,113	(431,392)	-	183,561
77							
78 Federal Income Taxes	(9,140,902)	(9,224,751)	-	135,894	(90,592)	-	38,548

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items / Uncollectibles	Memberships and Subscriptions
	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	74,856	-	74,856	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	12,680	-	12,680	-	-	-	-
12 Other Power Supply	28,413	-	28,413	-	-	-	-
13 Transmission	21,826	-	21,826	-	-	-	-
14 Distribution	86,385	-	86,385	-	-	-	-
15 Customer Accounting	43,730	-	43,730	-	-	-	-
16 Customer Service & Info	6,828	-	6,828	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	37,533	-	37,533	-	-	-	-
19 Total O&M Expenses	312,252	-	312,252	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(62,596)	-	(62,596)	-	-	-	-
24 State	(14,176)	-	(14,176)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	235,479	-	235,479	-	-	-	-
29							
30 Operating Rev For Return:	(235,479)	-	(235,479)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.013%	0.000%	-0.013%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(312,252)	-	(312,252)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(312,252)	-	(312,252)	-	-	-	-
73							
74 State Income Taxes	(14,176)	-	(14,176)	-	-	-	-
75							
76 Taxable Income	(298,075)	-	(298,075)	-	-	-	-
77							
78 Federal Income Taxes	(62,596)	-	(62,596)	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items / Uncollectibles	Memberships and Subscriptions
	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	282,074	-	282,074	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	47,779	-	47,779	-	-	-	-
12 Other Power Supply	107,068	-	107,068	-	-	-	-
13 Transmission	82,245	-	82,245	-	-	-	-
14 Distribution	325,519	-	325,519	-	-	-	-
15 Customer Accounting	208,166	-	164,786	-	-	43,380	-
16 Customer Service & Info	25,729	-	25,729	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	160,806	-	141,431	-	-	19,375	-
19 Total O&M Expenses	1,239,387	-	1,176,632	-	-	62,755	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	158,796	-	-	-	-	158,796	-
23 Income Taxes: Federal	(280,288)	-	(235,875)	-	-	(44,413)	-
24 State	(63,478)	-	(53,419)	-	-	(10,058)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,054,417	-	887,338	-	-	167,079	-
29							
30 Operating Rev For Return:	(1,054,417)	-	(887,338)	-	-	(167,079)	-
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	-0.058%	0.000%	0.000%	-0.049%	0.000%	0.000%	-0.009%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,398,183)	-	(1,176,632)	-	-	(221,551)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,398,183)	-	(1,176,632)	-	-	(221,551)	-
73							
74 State Income Taxes	(63,478)	-	(53,419)	-	-	(10,058)	-
75							
76 Taxable Income	(1,334,706)	-	(1,123,213)	-	-	(211,493)	-
77							
78 Federal Income Taxes	(280,288)	-	(235,875)	-	-	(44,413)	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	(287,528)	SG	26.060%	(74,930)	
Gain on Property Sales	421	1	(157,433)	UT	Situs	-	
Gain on Property Sales	421	1	(62)	WA	Situs	-	
Gain on Property Sales	421	1	897,936	SO	27.337%	245,473	
Loss on Property Sales	421	1	7,672	SG	26.060%	1,999	
Loss on Property Sales	421	1	196	WY	Situs	-	
Loss on Property Sales	421	1	(7,777)	SO	27.337%	(2,126)	
Loss on Property Sales	421	1	(91)	OR	Situs	170,416	4.1.1
			<u>452,914</u>			<u>340,832</u>	
Residential	440	1	(20,703,865)	OR	Situs	(20,703,865)	4.1.2
Commercial and Industrial	442	1	(25,017,458)	OR	Situs	(25,017,458)	4.1.2
Public Street & Highway	444	1	(142,291)	OR	Situs	(142,291)	4.1.2
			<u>(45,863,614)</u>			<u>(45,863,614)</u>	
Adjustment to Expense:							
Other Expenses	557	1	(563)	SG	26.060%	(147)	
Customer Records	903	1	(3,404)	CN	31.336%	(1,067)	
Customer Records	903	1	(24,752)	OR	Situs	(24,752)	
Oper Superv & Eng	908	1	(302)	CN	31.336%	(95)	
Informational Advertising	909	1	(89,160)	CN	31.336%	(27,939)	
Informational Advertising	909	1	(839)	CA	Situs	-	
Informational Advertising	909	1	23,078	OR	Situs	23,078	
Informational Advertising	909	1	9,798	ID	Situs	-	
Informational Advertising	909	1	(49,078)	UT	Situs	-	
Informational Advertising	909	1	14,652	WA	Situs	-	
Informational Advertising	909	1	1,146	WY	Situs	-	
Office Supplies and Expense	921	1	2,791	SO	27.337%	763	
Office Supplies and Expense	921	1	507	OR	Situs	507	
Outside Services	923	1	(18,692)	SO	27.337%	(5,110)	
Duplicate Charages	929	1	(3,421)	SO	27.337%	(935)	
Advertising	930	1	58,378	CN	31.336%	18,293	
Advertising	930	1	588	UT	Situs	-	
			<u>(79,273)</u>			<u>(17,403)</u>	4.1.1

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2018
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	(287,528)	
Gain on Property Sales	421	UT	(157,433)	
Gain on Property Sales	421	WA	(62)	
Gain on Property Sales	421	SO	897,936	
Loss on Property Sales	421	SG	7,672	
Loss on Property Sales	421	WYP	196	
Loss on Property Sales	421	SO	(7,777)	
Loss on Property Sales	421	OR	(91)	
			<u>452,914</u>	Ref 4.1
Non-Regulated Flights				
Other Expenses	557	SG	(563)	
Oper Superv & Eng	908	CN	(302)	
Customer Service Expense	909	CN	(1,713)	
Office Supplies and Expenses	921	SO	(22,055)	
			<u>(24,632)</u>	
FERC 909 - Informational & Instructional Advertising				
Blue Sky	909	CN	3,053	
Blue Sky	909	OR	21,824	
Blue Sky	903	CN	(3,404)	
Blue Sky	903	OR	(24,752)	
Blue Sky	929	SO	(3,421)	
DSM	909	CN	(3,836)	
Sponsorships	909	OR	(1,298)	
Sponsorships	909	UT	(49,467)	
Campaign	909	CN	(58,378)	
Campaign	930	CN	58,378	
Campaign	909	UT	(588)	
Campaign	930	UT	588	
Remove system allocation	909	CN	(28,286)	
Remove system allocation	909	OR	(898)	
Remove system allocation	909	CA	(2,619)	
Remove system allocation	909	UT	(9,591)	
Remove system allocation	909	WY	(190)	
Add situs allocation	909	ID	9,798	
Add situs allocation	909	UT	10,569	
Add situs allocation	909	WY	1,336	
Add situs allocation	909	WA	14,652	
Add situs allocation	909	CA	1,780	
Add situs allocation	909	OR	3,449	
			<u>(61,301)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	24,845	
Expense removal	921	OR	507	
			<u>25,352</u>	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	(18,692)	
TOTAL MISC GENERAL EXPENSE REMOVED			<u>(79,273)</u>	Ref. 4.1

PacifiCorp
Results of Operations - December 2018
Miscellaneous General Expense & Revenue

Revenues that need to be included in results:

	Oregon Direct Access Opt Out Amortization	Oregon Depreciation Deferral	Tax Cuts and Jobs Act (TCJA)	Total	Account	Factor	
Residential	-	(429,396)	(20,274,470)	(20,703,865)	440	OR	Ref 4.1
Commercial & Industrial	1,729,274	(429,396)	(26,317,336)	(25,017,458)	442	OR	Ref 4.1
Street & Highway Lighting	-	-	(142,291)	(142,291)	444	OR	Ref 4.1
	<u>1,729,274</u>	<u>(858,791)</u>	<u>(46,734,097)</u>	<u>(45,863,614)</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:							
Steam Operations	500	2	158,443	SG	26.060%	41,290	
Fuel Related-Non NPC	501	2	331	SE	24.494%	81	
Steam Maintenance	512	2	128,491	SG	26.060%	33,485	
Hydro Operations	535	2	26,347	SG-P	26.060%	6,866	
Hydro Operations	535	2	11,783	SG-U	26.060%	3,071	
Hydro Maintenance	545	2	8,811	SG-P	26.060%	2,296	
Hydro Maintenance	545	2	1,714	SG-U	26.060%	447	
Other Operations	548	2	24,555	SG	26.060%	6,399	
Other Operations	549	2	71	OR	Situs	71	
Other Maintenance	553	2	7,545	SG	26.060%	1,966	
Other Power Supply Expenses	557	2	76,658	SG	26.060%	19,977	
Other Power Supply Expenses	557	2	83	ID	Situs	-	
Transmission Operations	560	2	46,390	SG	26.060%	12,089	
Transmission Maintenance	571	2	37,363	SG	26.060%	9,737	
Distribution Operations	580	2	51,336	SNPD	26.225%	13,463	
Distribution Operations	580	2	55,639	OR	Situs	15,814	
Distribution Maintenance	593	2	17,174	SNPD	26.225%	4,504	
Distribution Maintenance	593	2	169,816	OR	Situs	52,604	
Customer Accounts	903	2	74,371	CN	31.336%	23,305	
Customer Accounts	903	2	46,668	OR	Situs	20,425	
Customer Services	908	2	6,654	CN	31.336%	2,085	
Customer Services	908	2	147	OTHER	0.000%	-	
Customer Services	908	2	13,747	OR	Situs	4,743	
Administrative & General	920	2	130,939	SO	27.337%	35,795	
Administrative & General	920	2	1,240	OR	Situs	226	
Administrative & General	935	2	5,421	SO	27.337%	1,482	
Administrative & General	935	2	40	OR	Situs	30	
			<u>1,101,777</u>			<u>312,252</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2018 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	597,049	SG	26.060%	155,591	
Fuel Related-Non NPC	501	3	1,246	SE	24.494%	305	
Steam Maintenance	512	3	484,181	SG	26.060%	126,178	
Hydro Operations	535	3	99,283	SG-P	26.060%	25,873	
Hydro Operations	535	3	44,402	SG-U	26.060%	11,571	
Hydro Maintenance	545	3	33,201	SG-P	26.060%	8,652	
Hydro Maintenance	545	3	6,458	SG-U	26.060%	1,683	
Other Operations	548	3	92,528	SG	26.060%	24,113	
Other Operations	549	3	268	OR	Situs	268	
Other Maintenance	553	3	28,432	SG	26.060%	7,410	
Other Power Supply Expenses	557	3	288,863	SG	26.060%	75,278	
Other Power Supply Expenses	557	3	314	ID	Situs	-	
Transmission Operations	560	3	174,807	SG	26.060%	45,555	
Transmission Maintenance	571	3	140,793	SG	26.060%	36,691	
Distribution Operations	580	3	193,444	SNPD	26.225%	50,731	
Distribution Operations	580	3	209,659	OR	Situs	59,592	
Distribution Maintenance	593	3	64,716	SNPD	26.225%	16,972	
Distribution Maintenance	593	3	639,906	OR	Situs	198,224	
Customer Accounts	903	3	280,247	CN	31.336%	87,819	
Customer Accounts	903	3	175,856	OR	Situs	76,967	
Customer Services	908	3	25,072	CN	31.336%	7,857	
Customer Services	908	3	555	OTHER	0.000%	-	
Customer Services	908	3	51,802	OR	Situs	17,872	
Administrative & General	920	3	493,408	SO	27.337%	134,885	
Administrative & General	920	3	4,671	OR	Situs	850	
Administrative & General	935	3	20,426	SO	27.337%	5,584	
Administrative & General	935	3	151	OR	Situs	112	
			<u>4,151,737</u>			<u>1,176,632</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2019 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Results of Operations - December 2018
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2018), and pro forma period (12 months ending December 2019) 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 2018 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 2018 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.4.
3. The annualized December 2018 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2019 (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 2019 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 2019 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2018 data escalated to December 2019. 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 2018
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2018	Annualized 12 Months Ended December 2018	Adjustment	Pro Forma 12 Months Ending December 2019	Adjustment	Ref.
5001XX	Regular Ordinary Time	423,593,531	424,921,000	1,327,469	434,256,307	9,335,307	
5002XX	Overtime	62,765,910	62,962,607	196,698	64,345,865	1,383,258	
5003XX	Premium Pay	8,589,436	8,616,354	26,918	8,805,651	189,297	
	Subtotal for Escalation	494,948,877	496,499,961	1,551,084	507,407,822	10,907,861	4.3.3&4
5005XX	Unused Leave Accrual	2,960,745	2,970,024	9,278	3,035,274	65,250	4.3.6
500600	Temporary/Contract Labor	15,785	15,785	-	15,785	-	
500700	Severance Pay	527,769	527,769	-	527,769	-	
500850	Other Salary/Labor Costs	3,575,957	3,575,957	-	3,575,957	-	
50109X	Joint Owner Cutbacks	(1,297,679)	(1,301,746)	(4,067)	(1,330,345)	(28,599)	4.3.6
	Subtotal Bare Labor	500,731,454	502,287,750	1,556,296	513,232,263	10,944,513	
500410	Annual Incentive Plan	24,680,733	24,680,733	-	32,951,871	8,271,138	4.3.6
	Total Incentive	24,680,733	24,680,733	-	32,951,871	8,271,138	
500250	Overtime Meals	1,293,611	1,293,611	-	1,293,611	-	
500400	Bonus and Awards	5,181,647	5,181,647	-	5,181,647	-	
501325	Physical Exam	63,976	63,976	-	63,976	-	
502300	Education Assistance	115,802	115,802	-	115,802	-	
580899	Mining Salary/Benefit Credit	(507,219)	(507,219)	-	(507,219)	-	
	Total Other Labor	6,147,817	6,147,817	-	6,147,817	-	
	Subtotal Labor and Incentive	531,560,003	533,116,299	1,556,296	552,331,951	19,215,651	
50110X	Pensions	12,902,330	12,902,330	-	(7,706,125)	(20,608,455)	4.3.7
501115	SERP Plan	2,951,837	2,951,837	-	-	(2,951,837)	4.3.7
50115X	Post Retirement Benefits	(13,197,028)	(13,197,028)	-	(6,362,828)	6,834,200	4.3.7
501160	Post Employment Benefits	5,806,410	5,806,410	-	7,096,754	1,290,343	4.3.7
	Total Pensions	8,463,550	8,463,550	-	(6,972,199)	(15,435,749)	4.3.7
501102	Pension Administration	623,051	623,051	-	597,721	(25,329)	4.3.7
50112X	Medical	57,236,117	57,236,117	-	56,940,002	(296,114)	4.3.7
50117X	Dental	4,113,726	4,113,726	-	4,190,798	77,072	4.3.7
50120X	Vision	387,586	387,586	-	516,086	128,500	4.3.7
50122X	Life	804,308	804,308	-	824,555	20,246	4.3.7
50125X	401(k)	37,662,056	37,662,056	-	38,724,868	1,062,812	4.3.7
501251	401(k) Administration	194	194	-	10,782	10,588	4.3.7
501275	Accidental Death & Disability	33,433	33,433	-	34,274	842	4.3.7
501300	Long-Term Disability	3,768,714	3,768,714	-	3,863,581	94,867	4.3.7
5016XX	Worker's Compensation	1,924,234	1,924,234	-	1,972,672	48,437	4.3.7
502900	Other Salary Overhead	1,264,226	1,264,226	-	1,264,226	-	4.3.7
	Total Benefits	107,817,645	107,817,645	-	108,939,565	1,121,920	4.3.7
	Subtotal Pensions and Benefits	116,281,194	116,281,194	-	101,967,366	(14,313,829)	4.3.7
580500	Payroll Tax Expense	36,918,278	37,029,649	111,371	38,411,962	1,382,313	4.3.8
580700	Payroll Tax Expense-Unemployment	2,852,197	2,852,197	-	2,852,197	-	
	Total Payroll Taxes	39,770,475	39,881,846	111,371	41,264,159	1,382,313	
	Total Labor	687,611,673	689,279,340	1,667,667	695,563,475	6,284,135	4.3.9
	Non-Utility and Capitalized Labor	233,327,603	233,893,493	565,890	236,025,892	2,132,398	4.3.9
	Total Utility Labor	454,284,070	455,385,847	1,101,777	459,537,584	4,151,737	4.3.9
				Ref. 4.2		Ref. 4.3	

PacifiCorp
Results of Operations - December 2018
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Base Period: 12 Months Ended December 2018
Pro Forma: 12 Months Ending December 2019

Labor (12 Months Ended December 2018)

Acct	Account Desc.	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
5001XX	Reg/Ordinary Time	36,592	33,441	35,652	34,147	37,694	34,184	35,130	37,141	32,697	37,128	35,978	33,811	423,593.531
5002XX	Overtime	3,964	3,740	4,589	5,257	5,215	5,167	5,657	6,220	6,447	5,463	6,045	5,001	62,765.910
5003XX	Premium Pay	465	458	676	633	630	748	812	1,099	859	855	645	709	8,589.436
Grand Total		41,021	37,640	40,917	40,036	43,538	40,099	41,599	44,460	40,003	43,446	42,668	39,521	494,948.877

Ref. 4.3.2
Ref. 4.3.2
Ref. 4.3.2
Ref. 4.3.2

Labor (12 Months Ended December 2018)

Group Code	Labor Group	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
2	Officer/Exempt	15,863	15,022	16,334	14,428	16,559	15,133	15,280	16,356	14,102	16,324	16,377	14,534	186,311.401
3	IBEW 125	3,131	2,676	2,881	2,913	3,260	3,109	3,212	3,350	2,970	3,312	3,207	3,162	37,183.267
4	IBEW 659	3,593	3,190	3,544	3,607	3,868	3,731	4,251	4,132	4,131	3,830	3,760	3,690	45,324.403
5	UWUA 197	181	160	181	175	162	172	167	180	227	177	198	263	2,242.272
8	UWUA 127	4,057	3,525	3,739	4,583	4,442	4,091	4,076	4,331	3,974	4,148	4,645	4,087	49,699.977
9	IBEW 57 WY	55	38	47	47	48	56	52	71	66	72	70	64	685.570
11	IBEW 57 PD	8,373	7,634	8,360	8,673	9,079	8,463	8,795	10,084	9,107	9,259	8,576	8,352	104,754.906
12	IBEW 57 PS	3,667	3,459	3,768	3,615	3,783	3,391	3,647	3,760	3,491	4,117	3,711	3,401	43,810.793
13	PCCC Non-Exempt	652	588	619	643	667	596	675	703	645	735	671	660	7,854.007
15	IBEW 57 CT	320	289	315	312	477	283	314	334	285	348	341	294	3,912.129
16	IBEW 77	155	126	122	139	130	111	125	117	123	117	124	115	1,505.652
18	Non-Exempt	974	933	1,007	901	1,065	963	1,005	1,040	881	1,007	989	898	11,664.499
Grand Total		41,021	37,640	40,917	40,036	43,538	40,099	41,599	44,460	40,003	43,446	42,668	39,521	494,948.877

Annualization Increase

Group Code	Labor Group	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
2	Officer/Exempt	2.30%											
3	IBEW 125		2.50%										
4	IBEW 659					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.50%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	1.38%											
15	IBEW 57 CT		2.00%										
16	IBEW 77		2.25%										
18	Non-Exempt	2.17%											

PacifiCorp
 Results of Operations - December 2018
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Base Period: 12 Months Ended December 2018
 Pro Forma: 12 Months Ending December 2019

Annualized Labor December 2018

Group Code	Labor Group	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
2	Officer/Exempt	15,863	15,022	16,334	14,428	16,559	15,133	15,280	16,356	14,102	16,324	16,377	14,534	186,311.401
3	IBEW 125	3,209	2,676	2,881	2,913	3,260	3,109	3,212	3,350	2,970	3,312	3,207	3,162	37,261.547
4	IBEW 659	3,664	3,253	3,614	3,679	3,868	3,731	4,251	4,132	4,131	3,830	3,760	3,690	45,603.060
5	UWUA 197	185	163	185	178	165	172	167	180	227	177	198	263	2,259.457
8	UWUA 127	4,159	3,613	3,832	4,698	4,553	4,194	4,178	4,440	4,074	4,148	4,645	4,087	50,620.454
9	IBEW 57 WY	56	39	48	48	49	57	52	71	66	72	70	64	691.379
11	IBEW 57 PD	8,540	7,634	8,360	8,673	9,079	8,463	8,795	10,084	9,107	9,259	8,576	8,352	104,922.357
12	IBEW 57 PS	3,741	3,459	3,768	3,615	3,783	3,391	3,647	3,760	3,491	4,117	3,711	3,401	43,884.140
13	PCCC Non-Exempt	652	588	619	643	667	596	675	703	645	735	671	660	7,854.007
15	IBEW 57 CT	326	289	315	312	477	283	314	334	285	348	341	294	3,918.529
16	IBEW 77	158	126	122	139	130	111	125	117	123	117	124	115	1,509.130
18	Non-Exempt	974	933	1,007	901	1,065	963	1,005	1,040	881	1,007	989	898	11,664.499
Grand Total		41,528	37,796	41,086	40,227	43,654	40,203	41,700	44,568	40,102	43,446	42,668	39,521	496,499.961

Ref. 4.3.2

Pro Forma Increase to December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
2	Officer/Exempt	2.65%											
3	IBEW 125	2.50%											
4	IBEW 659					2.50%							
5	UWUA 197						2.50%						
8	UWUA 127										2.25%		
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	1.73%											
15	IBEW 57 CT		2.50%										
16	IBEW 77		2.25%										
18	Non-Exempt	2.15%											

Pro Forma Labor December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,283	15,420	16,767	14,810	16,998	15,534	15,685	16,789	14,476	16,756	16,811	14,919	191,248.653
3	IBEW 125	3,290	2,743	2,953	2,985	3,341	3,187	3,292	3,434	3,045	3,394	3,287	3,241	38,193.086
4	IBEW 659	3,664	3,253	3,614	3,679	3,964	3,824	4,358	4,235	4,234	3,926	3,854	3,782	46,387.849
5	UWUA 197	185	163	185	178	165	177	171	184	232	181	203	270	2,294.033
8	UWUA 127	4,159	3,613	3,832	4,698	4,553	4,194	4,178	4,440	4,074	4,242	4,750	4,179	50,910.274
9	IBEW 57 WY	56	39	48	48	49	57	54	73	68	74	71	65	701.257
11	IBEW 57 PD	8,540	7,825	8,569	8,890	9,306	8,674	9,015	10,336	9,334	9,490	8,790	8,561	107,331.915
12	IBEW 57 PS	3,741	3,545	3,862	3,705	3,877	3,476	3,738	3,854	3,579	4,220	3,804	3,486	44,887.726
13	PCCC Non-Exempt	663	598	630	654	678	606	687	715	657	748	683	672	7,989.881
15	IBEW 57 CT	326	296	322	320	489	290	322	342	292	357	350	302	4,008.332
16	IBEW 77	158	129	125	142	133	114	128	120	126	120	127	118	1,539.530
18	Non-Exempt	995	953	1,029	921	1,088	984	1,026	1,063	900	1,028	1,011	918	11,915.286
Grand Total		42,061	38,578	41,937	41,031	44,641	41,116	42,652	45,586	41,016	44,537	43,739	40,512	507,407.822

Ref. 4.3.2

PacifiCorp
 Results of Operations - December 2018
 Wage and Employee Benefit Adjustment

Labor Increases - January 2018 through December 2019

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, 2018 is shown as effective on January 1, 2019.

12 Months Ended December 2018

Group Code	Labor Group	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
2	Officer/Exempt	2.30%											
3	IBEW 125		2.50%										
4	IBEW 659					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.50%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	1.38%											
15	IBEW 57 CT		2.00%										
16	IBEW 77		2.25%										
18	Non-Exempt	2.17%											

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12 Months Ending December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
2	Officer/Exempt	2.65%											
3	IBEW 125	2.50%											
4	IBEW 659					2.50%							
5	UWUA 197						2.50%						
8	UWUA 127										2.25%		
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	1.73%											
15	IBEW 57 CT		2.50%										
16	IBEW 77		2.25%										
18	Non-Exempt	2.15%											

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- (1) Overall actual.
- (2) Labor increases supported by union contracts/actual increases.

**PacifiCorp
Results of Operations - December 2018
Wage and Employee Benefit Adjustment**

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay Annualize - Actual	494,948,877	4.3.2
Regular Time/Overtime/Premium Pay Annualize - Annualized	496,499,961	4.3.2
% Increase-Annualized	0.31%	
Regular Time/Overtime/Premium Pay December 2019 - Pro Forma	507,407,822	4.3.2
% Increase-Pro Forma	2.20%	
% Increase-Total	2.52%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2018 Actual	Annual Increase	December 2018 Annualized	Annualization Adjustment	Pro Forma Increase	December 2019 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,960,745	0.31%	2,970,024	9,278	2.20%	3,035,274	65,250	4.3.2
Joint Owner Cutbacks	50109X	(1,297,679)	0.31%	(1,301,746)	(4,067)	2.20%	(1,330,345)	(28,599)	4.3.2
		1,663,066		1,668,278	5,212		1,704,929	36,651	

Annual Incentive Plan Escalation

Description	Account	December 2018 Actual		December 2019 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	24,680,733		32,951,871	8,271,138	4.3.2

PacifiCorp
Results of Operations - December 2018
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2018 Net of Joint Venture	Actual December 2018 Gross	Projected December 2019 Gross	Projected December 2019 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	12,902,330	13,024,839	(7,779,295)	(7,706,125)	(20,608,455)	4.3.2
501115	SERP Plan	2,951,837	2,951,837	-	-	(2,951,837)	4.3.2
50115X	Post Retirement Benefits	(13,197,028)	(13,146,667)	(6,338,547)	(6,362,828)	6,834,200	4.3.2
501160	Post Employment Benefits	5,806,410	5,999,358	7,332,580	7,096,754	1,290,343	4.3.2
	Subtotal	8,463,550	8,829,367	(6,785,262)	(6,972,199)	(15,435,749)	4.3.2
501102	Pension Administration	623,051	643,150	617,003	597,721	(25,329)	4.3.2
50112X	Medical	57,236,117	58,985,163	58,680,000	56,940,002	(296,114)	4.3.2
50117X	Dental	4,113,726	4,240,552	4,320,000	4,190,798	77,072	4.3.2
50120X	Vision	387,586	398,036	530,000	516,086	128,500	4.3.2
50122X	Life	804,308	831,988	852,931	824,555	20,246	4.3.2
50125X	401(k)	37,662,056	38,966,607	40,066,232	38,724,868	1,062,812	4.3.2
501251	401(k) Administration	194	200	11,135	10,782	10,588	4.3.2
501275	Accidental Death & Disability	33,433	33,693	34,541	34,274	842	4.3.2
501300	Long-Term Disability	3,768,714	3,893,953	3,991,973	3,863,581	94,867	4.3.2
5016XX	Worker's Compensation	1,924,234	1,984,056	2,033,999	1,972,672	48,437	4.3.2
502900	Other Salary Overhead	1,264,226	1,265,240	1,265,240	1,264,226	-	4.3.2
	Subtotal	107,817,645	111,242,637	112,403,054	108,939,565	1,121,920	4.3.2
	Grand Total	116,281,194	120,072,004	105,617,792	101,967,366	(14,313,829)	4.3.2
		Ref. 4.3.2			Ref. 4.3.2	Ref. 4.3.2	

PacifiCorp
Results of Operations December 2018
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2018 Annualized Labor						
Annualized Wages Adjustment	a		1,547,018	1,547,018		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	<u>1,547,018</u>	<u>1,547,018</u>		
Percentage of eligible wages	d		92.73%	100.00%		
Total eligible wages	e	c * d	<u>1,434,510</u>	<u>1,547,018</u>		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	<u>88,940</u>	<u>22,432</u>		
Total FICA Tax on Annualized Labor		g	88,940	22,432	111,371	4.3.2
FICA Calculated on December 2019 Pro Forma Labor						
Pro Forma Wages Adjustment	h		10,879,263	10,879,263		4.3.2
Pro Forma Incentive Adjustment	i		8,271,138	8,271,138		4.3.2
	j	h + i	<u>19,150,401</u>	<u>19,150,401</u>		
Percentage of eligible wages	k		93.04%	100.00%		
Total eligible wages	l	j * k	<u>17,816,642</u>	<u>19,150,401</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>1,104,632</u>	<u>277,681</u>		
Total FICA Tax on Pro Forma Labor		n	1,104,632	277,681	1,382,313	4.3.2

PacifiCorp
Results of Operations - December 2018
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and 2017 Protocol Factor

Indicator	Actual		Annualization Adjustment	Annualized		Pro Forma Adjustment	Pro Forma	
	12 Months Ended December 2018	% Of Total		12 Months Ended December 2018	12 Months Ending December 2019			
500SG	65,329,283	9.5%	158,443	65,487,726	597,049	66,084,776		
501SE	136,335	0.0%	331	136,666	1,246	137,912		
512SG	52,979,193	7.7%	128,491	53,107,684	484,181	53,591,864		
535SG-P	10,863,541	1.6%	26,347	10,889,889	99,283	10,989,172		
535SG-U	4,858,485	0.7%	11,783	4,870,269	44,402	4,914,671		
545SG-P	3,632,870	0.5%	8,811	3,641,681	33,201	3,674,882		
545SG-U	706,672	0.1%	1,714	708,386	6,458	714,845		
548SG	10,124,408	1.5%	24,555	10,148,962	92,528	10,241,490		
549OR	29,283	0.0%	71	29,354	268	29,622		
553SG	3,111,083	0.5%	7,545	3,118,628	28,432	3,147,060		
557ID	34,359	0.0%	83	34,442	314	34,756		
557SE	-	0.0%	-	-	-	-		
557SG	31,607,477	4.6%	76,658	31,684,135	288,863	31,972,998		
560SG	19,127,382	2.8%	46,390	19,173,771	174,807	19,348,578		
571SG	15,405,598	2.2%	37,363	15,442,962	140,793	15,583,754		
580CA	723,691	0.1%	1,755	725,446	6,614	732,060		
580ID	1,582,997	0.2%	3,839	1,586,836	14,467	1,601,303		
580OR	6,520,574	0.9%	15,814	6,536,389	59,592	6,595,981		
580SNPD	21,166,701	3.1%	51,336	21,218,037	193,444	21,411,481		
580UT	10,305,773	1.5%	24,995	10,330,768	94,185	10,424,953		
580WA	1,656,229	0.2%	4,017	1,660,245	15,136	1,675,382		
580WYP	1,944,297	0.3%	4,716	1,949,012	17,769	1,966,781		
580WYU	207,347	0.0%	503	207,849	1,895	209,744		
593CA	3,175,943	0.5%	7,703	3,183,646	29,025	3,212,671		
593ID	4,412,657	0.6%	10,702	4,423,359	40,328	4,463,687		
593OR	21,689,746	3.2%	52,604	21,742,351	198,224	21,940,575		
593SNPD	7,081,197	1.0%	17,174	7,098,371	64,716	7,163,087		
593UT	27,979,995	4.1%	67,860	28,047,855	255,711	28,303,566		
593WA	4,694,808	0.7%	11,386	4,706,194	42,906	4,749,100		
593WYP	7,488,109	1.1%	18,161	7,506,270	68,434	7,574,704		
593WYU	577,370	0.1%	1,400	578,770	5,277	584,047		
903CA	884,840	0.1%	2,146	886,986	8,087	895,072		
903CN	30,664,735	4.5%	74,371	30,739,106	280,247	31,019,354		
903ID	1,878,703	0.3%	4,556	1,883,259	17,170	1,900,429		
903OR	8,421,704	1.2%	20,425	8,442,130	76,967	8,519,096		
903UT	5,563,809	0.8%	13,494	5,577,303	50,848	5,628,151		
903WA	899,102	0.1%	2,181	901,283	8,217	909,500		
903WYP	1,352,530	0.2%	3,280	1,355,810	12,361	1,368,171		
903WYU	241,561	0.0%	586	242,147	2,208	244,354		
908CA	95,411	0.0%	231	95,643	872	96,515		
908CN	2,743,387	0.4%	6,654	2,750,040	25,072	2,775,112		
908ID	(434)	0.0%	(1)	(435)	(4)	(439)		
908OR	1,955,610	0.3%	4,743	1,960,353	17,872	1,978,226		
908OTHER	60,726	0.0%	147	60,873	555	61,428		
908UT	2,376,306	0.3%	5,763	2,382,070	21,717	2,403,787		
908WA	322,482	0.0%	782	323,264	2,947	326,212		
908WYP	918,829	0.1%	2,228	921,057	8,397	929,454		
920CA	262,304	0.0%	636	262,940	2,397	265,337		
920ID	11,890	0.0%	29	11,919	109	12,028		
920OR	92,994	0.0%	226	93,219	850	94,069		
920SO	53,988,785	7.9%	130,939	54,119,724	493,408	54,613,131		
920UT	65,020	0.0%	158	65,177	594	65,772		
920WA	6,318	0.0%	15	6,333	58	6,391		
920WYP	72,601	0.0%	176	72,777	664	73,440		
935CA	2,828	0.0%	7	2,835	26	2,861		
935OR	12,308	0.0%	30	12,338	112	12,451		
935SO	2,234,999	0.3%	5,421	2,240,419	20,426	2,260,845		
935UT	-	0.0%	-	-	-	-		
935WA	1,392	0.0%	3	1,396	13	1,409		
935WYU	-	0.0%	-	-	-	-		
Utility Labor	454,284,142	66.0670%	1,101,777	455,385,919	4,151,737	459,537,656	Ref. Page 4.3.2	
Non-Utility/Capital	233,327,531	33.9330%	565,890	233,893,421	2,132,398	236,025,819	Ref. Page 4.3.2	
Total	687,611,673	100.0000%	1,667,667	689,279,340	6,284,135	695,563,475	Ref. Page 4.3.2	

	<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 actual injuries & damages	925	1	(12,994,642)	SO	27.337%	(3,552,402)	4.4.1
Remove actual injuries & damages	925	1	(494,665)	OR	Situs	(494,665)	4.4.1
Add back injuries & damages in rates	925	1	3,369,178	OR	Situs	3,369,178	4.4.2

Description of Adjustment:

This adjustment normalizes the 2018 annual injuries & damages expense to that included in the last Oregon General Rate Case, UE-263. In 2018, the Company accrued \$7,068,568 property insurance expense as included in UE-263. These levels will be revisited in the next Oregon General Rate Case. In 2018, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million and an upper limit of \$485 million. Property Insurance was renewed with a deductible of \$10 million and an upper limit of \$400 million.

PacifiCorp
Results of Operations - December 2018
Insurance Expense
Injuries and Damages Not Covered by Insurance

Amount in Unadjusted Results

<u>G/L Account</u>	<u>Account Title</u>	<u>Allocator</u>	<u>Amount</u>
545050	Inj/Damage Ins Prov	SO	12,497,345
549302	Reimb - Insurance	SO	497,297
		SO	<u>12,994,642</u>
			Ref 4.4
545052	Inj/Damage Ins Prov - OR	OR	494,665
			Ref 4.4

PacifiCorp
Results of Operations - December 2018
Insurance Expense
Injuries and Damages Not Covered by Insurance
Amount from UE-263

	Begin Bal	Accruals	Claims Paid	End Bal
2008	(6,054,192)	(8,500,333)	6,052,961	(8,501,565)
2009	(8,501,565)	(4,492,982)	5,506,675	(7,487,871)
2010	(7,487,871)	(4,815,080)	3,803,952	(8,499,000)
2011	(8,499,000)	(2,838,161)	5,869,161	(5,468,000)
2012	(5,468,000)	<u>(40,870,138)</u>	11,419,288	(34,918,850)
Average Accrual		12,303,339		
Oregon SO Allocation %		<u>27.3843%</u>		
Oregon Allocated Annual Accrual		<u>3,369,178</u>		
		Ref 4.4		

	<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							
Generation Overhaul Expense - Steam	510	1	(4,284,242)	SG	26.060%	(1,116,476)	4.5.1
Generation Overhaul Expense - Other	553	1	(815,020)	SG	26.060%	(212,395)	4.5.1
			<u>(5,099,262)</u>				
Generation O&M - Coal							
Non NPC, Non-Overhaul Expense	506	1	6,833,366	SG	26.060%	1,780,779	4.5.1
			<u><u>6,833,366</u></u>				

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2018 using a four-year average methodology. In this adjustment, overhaul expenses from December 2015 - December 2018 are restated in constant dollars to a December 2018 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2018 are subtracted from the four-year average which results in this adjustment. This adjustment also includes a four-year average of coal O&M expense using the same methodology.

PacifiCorp
Results of Operations - December 2018
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2015	29,889,716	5.21%	31,446,940
12 Months Ended December 2016	31,039,989	5.15%	32,639,332
12 Months Ended December 2017	20,163,157	3.81%	20,931,333
12 Months Ended December 2018	34,051,525	0.00%	34,051,525
4 Year Average - Steam			29,767,283
12 Months Ended December 2018 Overhaul Expense - Steam			34,051,525
Adjustment			(4,284,242)

Ref. 4.5.2

Ref. 4.5

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2015	11,356,901	4.21%	11,834,779
12 Months Ended December 2016	1,887,191	3.98%	1,962,386
12 Months Ended December 2017	796,964	3.00%	820,834
12 Months Ended December 2018	5,959,360	0.00%	5,959,360
4 Year Average			5,144,340
12 Months Ended December 2018 Overhaul Expense - Other			5,959,360
Adjustment			(815,020)

Ref. 4.5.2

Ref. 4.5

FUNCTION: Steam O&M - Coal

Period	O&M Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
12 Months Ended December 2015	275,908,239	5.21%	290,282,775
12 Months Ended December 2016	270,800,921	5.15%	284,754,003
12 Months Ended December 2017	276,124,072	3.81%	286,643,849
12 Months Ended December 2018	278,115,721	0.00%	278,115,721
4 Year Average - Steam			284,949,087
12 Months Ended December 2018 Overhaul Expense - Steam			278,115,721
Adjustment			6,833,366

Above

Ref. 4.5

Total Adjustment

1,734,104

Ref. 4.5

(1) Ref. 4.5.3

PacifiCorp
Results of Operations - December 2018
Generation Expense Normalization

<u>Existing Units</u>	Yr. Ended December 2015	Yr. Ended December 2016	Yr. Ended December 2017	Yr. Ended December 2018	
<u>Steam Production</u>					
Blundell	154,000	981,000	319,000	354,314	
Dave Johnston	4,221,000	2,355,309	5,362,747	4,794,336	
Gadsby	-	-	68,308	343,436	
Hunter	4,537,666	8,162,353	-	8,411,847	
Huntington	6,968,000	-	-	8,857,107	
Jim Bridger	6,962,000	6,249,089	5,906,742	6,661,397	
Naughton	5,183,050	5,366,238	4,646,360	34,087	
Wyodak	-	4,651,000	(18,000)	-	
Cholla	-	-	-	3,257,000	
Colstrip	-	1,237,000	1,218,000	-	
Craig	1,110,000	1,657,000	2,660,000	-	
Hayden	754,000	381,000	-	1,338,000	
Subtotal - Steam	29,889,716	31,039,989	20,163,157	34,051,525	Ref 4.5.1
Total Steam Production	29,889,716	31,039,989	20,163,157	34,051,525	
<u>Other Production</u>					
Hermiston	2,014,000	-	603,000	1,799,000	
Currant Creek	-	1,576,236	72,070	26,996	
Lake Side	4,788,134	310,955	-	3,680,431	
Gadsby Peakers	-	-	-	29,376	
Chehalis	4,554,767	-	121,894	423,557	
Total - Other Production	11,356,901	1,887,191	796,964	5,959,360	Ref 4.5.1
Grand Total	41,246,618	32,927,181	20,960,121	40,010,885	

PacifiCorp
Results of Operations - December 2018
Generation Expense Normalization

STEAM:	<u>December15</u>	<u>December16</u>	<u>December17</u>	<u>December18</u>
Percentage Change to December 2018	5.21%	5.15%	3.81%	0.00%
OTHER:	<u>December15</u>	<u>December16</u>	<u>December17</u>	<u>December18</u>
Percentage Change to December 2018	4.21%	3.98%	3.00%	0.00%

	<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:							
Uncollectible Expense	904	3	43,380	OR	Situs	43,380	4.6.1
Other Taxes	408	3	158,796	OR	Situs	158,796	4.6.1
Regulatory Commission Expense	928	3	19,375	OR	Situs	19,375	4.6.1

Description of Adjustment:

This adjusts the Company's actual December 2018 uncollectible accounts expense to the December 2019 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 2018
Uncollectible Expense & Revenue Sensitive Items

Unadjusted Revenue	1,284,977,555	
Normalized Revenue	1,291,435,843	
Adjustments	<u>6,458,288</u>	
Uncollectible Expense	8,631,127	
Uncollectible %	0.672%	
Uncollectible Expense	43,380	Ref. 4.6
Franchise Tax %	2.330%	
Resource Supplier Tax %	0.129%	
Other Tax Expense	158,796	Ref. 4.6
PUC Fees %	0.300%	
PUC Fees Expense	19,375	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 Revenue:							
Remove Total Memberships and Subscriptions							
Various	930	1	(1,696,168)	SO	27.337%	(463,689)	
Various	930	1	<u>(34,500)</u>	OR	Situs	<u>(34,500)</u>	
			<u><u>(1,730,668)</u></u>			<u><u>(498,189)</u></u>	4.7.1
Add Back 75% of National & Regional Memberships							
Various	930	1	1,118,969	SO	27.337%	305,898	4.7.2

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2018
Memberships and Subscriptions

Account	Factor	Description	Amount	
Remove Total Memberships and Subscriptions in Account 930.2				
930.2	SO	Included in Unadjusted Results	(1,696,168)	
930.2	OR	Included in Unadjusted Results	(34,500)	
			<u>(1,730,668)</u>	Ref 4.7
Allowed National and Regional Trade Memberships at 75%				
930.2	SO	Albany Area Chamber of Commerce	2,162	
930.2	SO	Albany Downtown Association	180	
930.2	SO	Albany Rotary Club	288	
930.2	SO	Albany-Millersburg Economic Development Corporation	1,500	
930.2	SO	Alliance for Transportation Electrification	10,000	
930.2	SO	American Wind Energy Association	25,000	
930.2	SO	American Wind Wildlife Institute	25,000	
930.2	SO	Assistance League of the Columbia Pacific	100	
930.2	SO	Astoria Downtown Historic District Association	500	
930.2	SO	Bay Area Chamber of Commerce	1,483	
930.2	SO	Bend Chamber of Commerce	1,500	
930.2	SO	Central Oregon Builders Association	415	
930.2	SO	Central Point Chamber of Commerce	250	
930.2	SO	Centre for Energy Advancement through Technological Innovation	39,550	
930.2	SO	Clatsop Economic Development Resources	5,000	
930.2	SO	Columbia Corridor Association	3,000	
930.2	SO	Columbia River Maritime Museum	500	
930.2	SO	Columbia Willamette Compensation Group	150	
930.2	SO	Corvallis Chamber of Commerce	3,500	
930.2	SO	Cottage Grove Chamber of Commerce	300	
930.2	SO	Creswell Chamber of Commerce	290	
930.2	SO	Dallas Area Visitors Center	495	
930.2	SO	Drive Oregon	2,500	
930.2	SO	Economic Development Alliance of Lincoln County	100	
930.2	SO	Economic Development for Central Oregon	7,500	
930.2	SO	Edison Electric Institute	863,814	
930.2	SO	Edison Electric Institute - Avian Power Line Interaction Committee	1,250	
930.2	SO	Edison Electric Institute - Spare Transformer Equipment Program	4,500	
930.2	SO	Edison Electric Institute - USWAG	56,618	
930.2	SO	Governors' Wind & Solar Energy Coalition	2,500	
930.2	SO	Grants Pass Josephine County Chamber of Commerce	750	
930.2	SO	Hispanic Metropolitan Chamber	2,000	
930.2	SO	Hood River County Chamber of Commerce	350	
930.2	SO	Jacksonville Chamber of Commerce	175	
930.2	SO	Klamath Basin Home Builders Association	425	
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	450	
930.2	SO	Lebanon Area Chamber of Commerce	1,300	
930.2	SO	Lincoln City Chamber of Commerce	395	
930.2	SO	Linn-Benton Community College Foundation	500	
930.2	SO	Linn-Benton Utilities Coordinating Council	300	
930.2	SO	Madras-Jefferson County Chamber of Commerce	385	
930.2	SO	Mid-Willamette Utility Coordinating Council	52	
930.2	SO	Monmouth- Independence Chamber of Commerce	1,200	
930.2	SO	National Automated Clearing House	2,875	
930.2	SO	National Electric Energy Testing Research and Application Center	104,000	
930.2	SO	National Joint Utilities Notification System	9,188	
930.2	SO	North American Energy Standards Board	7,000	
930.2	SO	North American Transmission Forum, Inc.	82,431	
930.2	SO	North Santiam Chamber of Commerce	500	
930.2	SO	Northwest Hydroelectric Association	1,200	
930.2	SO	Oregon Business Council	33,777	
930.2	SO	Oregon Economic Development Association	5,000	
930.2	SO	Oregonians for Food & Shelter, Inc.	1,000	
930.2	SO	Pacific Northwest Utilities Conference Committee	82,837	
930.2	SO	Pendleton Chamber of Commerce	635	
930.2	SO	Pilot Rock Chamber of Commerce	50	
930.2	SO	Portland DAMA International Chapter	700	
930.2	SO	Prineville Chamber of Commerce	240	
930.2	SO	Redmond Chamber of Commerce	210	
930.2	SO	Redmond Economic Development, Inc.	5,000	
930.2	SO	Redmond Executive Association	300	
930.2	SO	Rocky Mountain Electrical League	18,000	
930.2	SO	Rogue River Chamber of Commerce	99	
930.2	SO	Rogue River Valley University Club	123	
930.2	SO	Roseburg Area Chamber of Commerce	1,045	
930.2	SO	Rotary Club of Albina	900	

PacifiCorp
Results of Operations - December 2018
Memberships and Subscriptions

Account	Factor	Description	Amount	
930.2	SO	Rotary Club of Pendleton	580	
930.2	SO	Rotary Club of Roseburg	199	
930.2	SO	Seaside Chamber of Commerce	395	
930.2	SO	Seaside Downtown Development Association	170	
930.2	SO	Smart Electric Power Alliance	10,250	
930.2	SO	South Coast Development Council, Inc.	5,000	
930.2	SO	Southern Oregon Regional Economic Development	2,500	
930.2	SO	Stayton-Sublimity Chamber of Commerce	2,149	
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	Takena Kiwanis	260	
930.2	SO	The Enterprise	750	
930.2	SO	Tri-County Chamber of Commerce	255	
930.2	SO	Umatilla Chamber of Commerce	195	
930.2	SO	Umatilla-Morrow-Gilliam County Utility Coordinating Council	60	
930.2	SO	Umpqua Economic Development Partnership	2,500	
930.2	SO	Umpqua Lions Club	75	
930.2	SO	Utility Economic Development Association, Inc.	745	
930.2	SO	Wallowa County Chamber of Commerce	150	
930.2	SO	Western Energy Supply Transmission Associates	25,685	
930.2	SO	Western Labor and Management Public Affairs Committee	4,000	
930.2	SO	WorldatWork	3,230	
			<u>1,491,959</u>	
		Allowed Memberships and Subscriptions - 75% of amount above	<u>1,118,969</u>	Ref 4.7

5. NET POWER COST

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	71,316,864	71,316,864	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	71,316,864	71,316,864	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(4,560,463)	(4,560,463)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	50,362,748	50,362,748	-	-	-	-	-
13 Transmission	(67,389)	(67,389)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	45,734,896	45,734,896	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,128,315	5,128,315	-	-	-	-	-
24 State	1,161,421	1,161,421	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	52,024,632	52,024,632	-	-	-	-	-
29							
30 Operating Rev For Return:	19,292,232	19,292,232	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.016%	1.016%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	25,581,968	25,581,968	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	25,581,968	25,581,968	-	-	-	-	-
73							
74 State Income Taxes	1,161,421	1,161,421	-	-	-	-	-
75							
76 Taxable Income	24,420,547	24,420,547	-	-	-	-	-
77							
78 Federal Income Taxes	5,128,315	5,128,315	-	-	-	-	-

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(12,359,812)	(12,359,812)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(12,359,812)	(12,359,812)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,477,722	2,477,722	-	-	-	-	-
24 State	561,135	561,135	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(9,320,954)	(9,320,954)	-	-	-	-	-
29							
30 Operating Rev For Return:	9,320,954	9,320,954	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.491%	0.491%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	12,359,812	12,359,812	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	12,359,812	12,359,812	-	-	-	-	-
73							
74 State Income Taxes	561,135	561,135	-	-	-	-	-
75							
76 Taxable Income	11,798,676	11,798,676	-	-	-	-	-
77							
78 Federal Income Taxes	2,477,722	2,477,722	-	-	-	-	-

	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	71,316,864	71,316,864	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	71,316,864	71,316,864	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(4,560,463)	(4,560,463)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	62,722,560	62,722,560	-	-	-	-	-
13 Transmission	(67,389)	(67,389)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	58,094,708	58,094,708	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,650,593	2,650,593	-	-	-	-	-
24 State	600,286	600,286	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	61,345,587	61,345,587	-	-	-	-	-
29							
30 Operating Rev For Return:	9,971,278	9,971,278	-	-	-	-	-
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	0.553%	0.553%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,222,156	13,222,156	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	13,222,156	13,222,156	-	-	-	-	-
73							
74 State Income Taxes	600,286	600,286	-	-	-	-	-
75							
76 Taxable Income	12,621,870	12,621,870	-	-	-	-	-
77							
78 Federal Income Taxes	2,650,593	2,650,593	-	-	-	-	-

	<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:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	7,402,551	SG	26.060%	1,929,109	5.1.1
Existing Firm UPL	447NPC	3	-	SG	26.060%	-	5.1.1
Post-Merger Firm	447NPC	3	266,260,996	SG	26.060%	69,387,756	5.1.1
Non-Firm	447NPC	3	-	SE	24.494%	-	5.1.1
Total Sales for Resale			<u>273,663,547</u>			<u>71,316,864</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	3,061,565	SG	26.060%	797,845	5.1.1
Existing Firm Demand UPL	555NPC	3	3,351,228	SG	26.060%	873,332	5.1.1
Existing Firm Energy	555NPC	3	17,426,221	SE	24.494%	4,268,308	5.1.1
Post-merger Firm	555NPC	3	182,204,407	SG	26.060%	47,482,564	5.1.1
Post-merger Firm - Situs	555NPC	3	(3,142,306)	UT	Situs	-	5.1.1
Secondary Purchases	555NPC	3	(21,346,874)	SE	24.494%	(5,228,617)	5.1.1
Seasonal Contracts	555NPC	3	-	SG	26.060%	-	5.1.1
Other Generation	555NPC	3	7,112,481	SG	26.060%	1,853,516	5.1.1
Total Purchased Power Adjustments:			<u>188,666,723</u>			<u>50,046,949</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	21,167,914	SG	26.060%	5,516,369	5.1.1
Existing Firm UPL	565NPC	3	191,554	SG	26.060%	49,919	5.1.1
Post-merger Firm	565NPC	3	(25,518,297)	SG	26.060%	(6,650,082)	5.1.1
Non-Firm	565NPC	3	4,149,674	SE	24.494%	1,016,404	5.1.1
Total Wheeling Expense Adjustments:			<u>(9,155)</u>			<u>(67,389)</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idah	501NPC	3	139,271	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyo	501NPC	3	391,880	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	(5,374,709)	SE	24.494%	(1,316,460)	5.1.1
Fuel Consumed - Gas	501NPC	3	3,110,857	SE	24.494%	761,961	5.1.1
Steam from Other Sources	503NPC	3	(676,847)	SE	24.494%	(165,784)	5.1.1
Natural Gas Consumed	547NPC	3	47,120,998	SE	24.494%	11,541,628	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	2,788,442	SE	24.494%	682,990	5.1.1
Cholla / APS Exchange	501NPC	3	(15,678,300)	SE	24.494%	(3,840,180)	5.1.1
Total Fuel Expense Adjustments:			<u>31,821,591</u>			<u>7,664,154</u>	
Total Power Cost Adjustment			<u>(53,184,389)</u>			<u>(13,673,150)</u>	
Oregon Solar Project	555NPC	3	450,993	OR	Situs	450,993	5.1.4
Post-merger Firm Type 1	555NPC	1	(47,428,192)	SG	26.060%	(12,359,812)	5.1.1

Description of Adjustment:

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2019. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2018.

PacifiCorp
Results of Operations - December 2018
Net Power Cost Adjustment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC / NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2017 Protocol Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL		447.12	-	-	-	-	7,402,551	7,402,551	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	239,688,401	-	239,688,401	-	239,688,401	505,949,397	266,260,996	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		447.9	81,357	(81,357)	-	-	-	-	S
On-system Wholesale Sales		447.1	14,444,973	(14,444,973)	-	-	-	-	S
Total Revenue Adjustments			254,214,730	(14,526,329)	239,688,401	239,688,401	513,351,948	273,663,547	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	3,061,565	3,061,565	SG
Existing Firm Demand UPL		555.68	-	-	-	-	3,351,228	3,351,228	SG
Existing Firm Energy	555.65, 555.69		-	-	-	-	17,426,221	17,426,221	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	686,002,216	-	686,002,216	-	686,002,216	820,778,431	134,776,214	SG
Post-merger Firm - Situs		555.27	3,142,306	3,142,306	-	3,142,306	-	(3,142,306)	UT
Secondary Purchases	555.7, 555.25	21,346,874	-	21,346,874	-	21,346,874	-	(21,346,874)	SE
NPC Deferral Mechanism		555.57	(43,809,576)	43,809,576	-	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	7,112,481	7,112,481	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	752,283	(752,283)	-	-	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(47,428,192)	(47,428,192)	-	47,428,192	SG
Total Purchased Power Adjustment		667,434,104	43,057,292	710,491,396	(47,428,192)	663,063,204	851,729,926	188,666,723	
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	21,167,914	21,167,914	SG
Existing Firm UPL		565.27	-	-	-	-	191,554	191,554	SG
Post-merger Firm	565.0, 565.46, 565.1	135,679,117	-	135,679,117	-	135,679,117	110,160,821	(25,518,297)	SG
Non-firm	565.25	(657,520)	-	(657,520)	-	(657,520)	3,492,154	4,149,674	SE
Total Wheeling Expense Adjustment		135,021,597	-	135,021,597	-	135,021,597	135,012,442	(9,155)	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho	501.12	(139,271)	-	(139,271)	-	(139,271)	-	139,271	ID
Fuel - Overburden Amortization - Wyoming	501.12	(391,880)	-	(391,880)	-	(391,880)	-	391,880	WY
Fuel Consumed - Coal	501.1	699,264,283	-	699,264,283	-	699,264,283	693,889,574	(5,374,709)	SE
Fuel Consumed - Gas	501.35	3,552,439	-	3,552,439	-	3,552,439	6,663,295	3,110,857	SE
Steam From Other Sources	503	4,714,446	-	4,714,446	-	4,714,446	4,037,599	(676,847)	SE
Natural Gas Consumed	547.1	237,695,848	-	237,695,848	-	237,695,848	284,816,846	47,120,998	SE
Simple Cycle Combustion Turbines	547.1	1,435,967	-	1,435,967	-	1,435,967	4,224,409	2,788,442	SE
Cholla/APS Exchange	501.1	48,151,061	-	48,151,061	-	48,151,061	32,472,761	(15,678,300)	SE
Fuel Regulatory Costs Deferral and Amort	501.15	(2,324,180)	2,324,180	-	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort	501.15	26,403,661	(26,403,661)	-	-	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	15,855,118	(15,855,118)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	2,987,901	(2,987,901)	-	-	-	-	-	SE
Total Fuel Expense		1,037,205,394	(42,922,501)	994,282,893	-	994,282,893	1,026,104,484	31,821,591	
Net Power Cost		1,585,446,364	14,661,121	1,600,107,485	(47,428,192)	1,552,679,293	1,499,494,904	(53,184,389)	
					Ref 5.1		Ref 5.1.3	Ref 5.1	

PacifiCorp
Results of Operations - December 2018
Net Power Cost Study

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

	<u>Merged</u> <u>01/19-12/19</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	7,402,551	7,402,551			
Post Merger	505,949,397				505,949,397
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	513,351,948	7,402,551	-	-	505,949,397
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	814,517	244,355	570,162		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	152,420,747	2,785,113	13,569,478		136,066,156
Small Purchases west	-	-	-		
Pacific Sub Total	153,390,049	3,061,565	14,262,329	-	136,066,156
Gemstate	1,713,360		1,713,360		
GSLM	-		-		
QF Contracts/UPL	171,521,150	3,351,228	1,436,241		166,733,681
IPP Layoff	-	-	-		
Small Purchases east	14,292		14,292		
UP&L to PP&L	-	-	-		
Utah Sub Total	173,248,801	3,351,228	3,163,892	-	166,733,681
APS Supplemental	952,154				952,154
Avoided Cost Resource	-				-
BPA Reserve Purchase					
Combine Hills Wind	5,363,868				5,363,868
Deseret Purchase	31,514,990				31,514,990
Eagle Mountain - UAMPS/UMPA	2,202,451				2,202,451
Georgia-Pacific Camas	-				-
Hermiston Purchase	-				-
Hurricane Purchase	152,880				152,880
MagCorp	-				-
MagCorp Reserves	5,962,870				5,962,870
Nucor	7,129,800				7,129,800
Monsanto Reserves	19,999,999				19,999,999
Rock River Wind	5,030,889				5,030,889
Three Buttes Wind	20,665,421				20,665,421
Top of the World Wind	41,208,592				41,208,592
Tri-State Purchase	9,761,568				9,761,568
Wolverine Creek Wind	10,030,925				10,030,925
BPA So. Idaho	-				-
PSCo Exchange	5,400,000				5,400,000
West Valley Toll	-				-

	Merged 01/19-12/19	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	7,402,551	7,402,551			
Seasonal Purchased Power Constellation 2013-2016	-				-
Short Term Firm Purchases	352,602,187				352,602,187
New Firm Sub Total	517,978,594	-	-	-	517,978,594
Integration Charge	7,112,481				7,112,481
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	851,729,926	6,412,793	17,426,221	-	827,890,912
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	21,167,914	21,167,914			
Utah Firm Wheeling and Use of Facilities	191,554	191,554			
Post Merger	110,160,821				110,160,821
Nonfirm Wheeling	3,492,154			3,492,154	
TOTAL WHEELING & U. OF F. EXPENSE	135,012,442	21,359,468	-	3,492,154	110,160,821
THERMAL FUEL BURN EXPENSE					
Carbon	-			-	
Cholla	32,472,761			32,472,761	
Colstrip	15,327,874			15,327,874	
Craig	23,285,858			23,285,858	
Chehalis	54,516,227			54,516,227	
Currant Creek	60,268,143			60,268,143	
Dave Johnston	54,728,563			54,728,563	
Gadsby	6,663,295			6,663,295	
Gadsby CT	4,224,409			4,224,409	
Hayden	11,250,448			11,250,448	
Hermiston	27,017,464			27,017,464	
Hunter	136,405,626			136,405,626	
Huntington	114,306,234			114,306,234	
Jim Bridger	229,334,699			229,334,699	
Lake Side 1	74,194,098			74,194,098	
Lake Side 2	68,820,914			68,820,914	
Naughton - Gas	-			-	
Naughton	79,939,898			79,939,898	
Wyodak	29,310,373			29,310,373	
TOTAL FUEL BURN EXPENSE	1,022,066,885	-	-	1,022,066,885	-
OTHER GENERATION EXPENSE					
Blundell	4,037,599			4,037,599	
TOTAL OTHER GEN. EXPENSE	4,037,598.72	-	-	4,037,599	-
NET POWER COST	1,499,494,904	20,369,710	17,426,221	1,029,596,638	432,102,335

PacifiCorp
Results of Operations - December 2018
Net Power Cost Adjustment
Oregon Solar Project

	Total	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Total Energy Impact	450,993	18,709	28,430	40,914	61,080	80,720	74,331	19,055	(6,108)	40,856	42,168	29,020	21,818

6. DEPRECIATION & AMORTIZATION ADJ.

	6.1	6.2	6.3	6.4	6.5	0	0
	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	0	0
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	30,417,751	4,173,861	-	27,079,626	(835,736)	-	-
21 Amortization	2,050,794	209,226	-	-	1,841,568	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(6,490,068)	(878,660)	18,772	(5,428,544)	(201,635)	-	-
24 State	(1,469,821)	(198,992)	4,251	(1,229,415)	(45,665)	-	-
25 Deferred Income Taxes	(49,776)	-	(49,776)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	24,458,881	3,305,435	(26,753)	20,421,667	758,532	-	-
29							
30 Operating Rev For Return:	(24,458,881)	(3,305,435)	26,753	(20,421,667)	(758,532)	-	-
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	(180,531,315)	-	(2,158,749)	(335,712)	(178,036,855)	-	-
48 Accum Prov For Amort	(170,799)	-	(170,799)	-	-	-	-
49 Accum Def Income Tax	479,602	-	-	479,602	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(180,222,512)	-	(2,329,547)	143,890	(178,036,855)	-	-
56							
57 Total Rate Base:	(180,222,512)	-	(2,329,547)	143,890	(178,036,855)	-	-
58							
59							
60 Estimated ROE impact	-0.604%	-0.174%	0.009%	0.001%	-0.390%	-0.040%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(32,468,545)	(4,383,087)	-	(27,079,626)	(1,005,832)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	93,640	-	-	93,640	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(32,374,906)	(4,383,087)	-	93,640	(27,079,626)	(1,005,832)	-
73							
74 State Income Taxes	(1,469,821)	(198,992)	-	4,251	(1,229,415)	(45,665)	-
75							
76 Taxable Income	(30,905,085)	(4,184,095)	-	89,388	(25,850,211)	(960,168)	-
77							
78 Federal Income Taxes	(6,490,068)	(878,660)	-	18,772	(5,428,544)	(201,635)	-

	6.1	6.2	6.3	6.4	6.5	0	0
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	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	26,243,890	-	-	-	27,079,626	(835,736)	-
21 Amortization	1,841,568	-	-	-	-	1,841,568	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(5,630,179)	-	-	-	(5,428,544)	(201,635)	-
24 State	(1,275,080)	-	-	-	(1,229,415)	(45,665)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	21,180,199	-	-	-	20,421,667	758,532	-
29							
30 Operating Rev For Return:	(21,180,199)	-	-	-	(20,421,667)	(758,532)	-
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	(178,036,855)	-	-	-	(178,036,855)	-	-
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:	(178,036,855)	-	-	-	(178,036,855)	-	-
56							
57 Total Rate Base:	(178,036,855)	-	-	-	(178,036,855)	-	-
58							
59							
60 Estimated ROE impact	-0.432%	0.000%	0.000%	0.000%	-0.390%	-0.040%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(28,085,458)	-	-	-	(27,079,626)	(1,005,832)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(28,085,458)	-	-	-	(27,079,626)	(1,005,832)	-
73							
74 State Income Taxes	(1,275,080)	-	-	-	(1,229,415)	(45,665)	-
75							
76 Taxable Income	(26,810,378)	-	-	-	(25,850,211)	(960,168)	-
77							
78 Federal Income Taxes	(5,630,179)	-	-	-	(5,428,544)	(201,635)	-

	6.1	6.2	6.3	6.4	6.5	0	0
	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	0	0
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	1,550,836	1,550,836	-	-	-	-	-
21 Amortization	157,141	157,141	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(342,391)	(342,391)	-	-	-	-	-
24 State	(77,542)	(77,542)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,288,044	1,288,044	-	-	-	-	-
29							
30 Operating Rev For Return:	(1,288,044)	(1,288,044)	-	-	-	-	-
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	(1,550,836)	-	(1,550,836)	-	-	-	-
48 Accum Prov For Amort	(157,141)	-	(157,141)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,707,978)	-	(1,707,978)	-	-	-	-
56							
57 Total Rate Base:	(1,707,978)	-	(1,707,978)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.065%	-0.073%	0.007%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,707,978)	(1,707,978)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,707,978)	(1,707,978)	-	-	-	-	-
73							
74 State Income Taxes	(77,542)	(77,542)	-	-	-	-	-
75							
76 Taxable Income	(1,630,435)	(1,630,435)	-	-	-	-	-
77							
78 Federal Income Taxes	(342,391)	(342,391)	-	-	-	-	-

	6.1	6.2	6.3	6.4	6.5	0	0
	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	0	0
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	2,623,025	2,623,025	-	-	-	-	-
21 Amortization	52,085	52,085	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(517,497)	(536,269)	-	18,772	-	-	-
24 State	(117,199)	(121,450)	-	4,251	-	-	-
25 Deferred Income Taxes	(49,776)	-	-	(49,776)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,990,638	2,017,391	-	(26,753)	-	-	-
29							
30 Operating Rev For Return:	(1,990,638)	(2,017,391)	-	26,753	-	-	-
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	(943,624)	-	(607,912)	(335,712)	-	-	-
48 Accum Prov For Amort	(13,658)	-	(13,658)	-	-	-	-
49 Accum Def Income Tax	479,602	-	-	479,602	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(477,680)	-	(621,570)	143,890	-	-	-
56							
57 Total Rate Base:	(477,680)	-	(621,570)	143,890	-	-	-
58							
59							
60 Estimated ROE impact	-0.108%	-0.112%	0.003%	0.001%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,675,110)	(2,675,110)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	93,640	-	-	93,640	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,581,470)	(2,675,110)	-	93,640	-	-	-
73							
74 State Income Taxes	(117,199)	(121,450)	-	4,251	-	-	-
75							
76 Taxable Income	(2,464,272)	(2,553,660)	-	89,388	-	-	-
77							
78 Federal Income Taxes	(517,497)	(536,269)	-	18,772	-	-	-

PacifiCorp
Oregon Results of Operations - December 2018
Depreciation/Amortization Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense							
Steam Production	403SP	2	747,473	SG	26.060%	194,792	
Hydro Production	403HP	2	129,597	SG-U	26.060%	33,773	
Other Production	403OP	2	190,236	SG	26.060%	49,576	
Transmission	403TP	2	877,823	SG	26.060%	228,761	
Distribution - California	403364	2	190,072	CA	Situs	-	
Distribution - Oregon	403364	2	621,760	OR	Situs	621,760	
Distribution - Washington	403364	2	56,939	WA	Situs	-	
Distribution - Utah	403364	2	17,145	UT	Situs	-	
General Plant - Oregon	403GP	2	412,593	OR	Situs	412,593	
General Plant - Utah	403GP	2	2,182	UT	Situs	-	
General Plant - California	403GP	2	20,966	CA	Situs	-	
General Plant	403GP	2	24,709	SO	27.337%	6,755	
General Plant	403GP	2	10,850	SG	26.060%	2,827	
Intangible Plant	404IP	2	271,414	SO	27.337%	74,198	
Intangible Plant	404IP	2	(192)	CA	Situs	-	
Intangible Plant	404IP	2	264,688	CN	31.336%	82,944	
Intangible Plant	404IP	2	44,561	WY	Situs	-	
			<u>3,882,814</u>			<u>1,707,978</u>	6.1.1
Steam Production	403SP	3	592,666	SG	26.060%	154,449	
Hydro Production	403HP	3	68,452	SG-U	26.060%	17,839	
Hydro Production	403OP	3	134,773	SG	26.060%	35,122	
Other Production	403OP	3	5,965,441	SG-W	26.060%	1,554,597	
Transmission	403TP	3	1,432,196	SG	26.060%	373,231	
Distribution - California	403364	3	486,110	OR	Situs	486,110	
Distribution - Oregon	403364	3	24,649	WA	Situs	-	
Distribution - Utah	403364	3	96,205	UT	Situs	-	
Distribution - Wyoming	403364	3	227,585	WY	Situs	-	
General Plant - Oregon	403GP	3	6,136	SO	27.337%	1,677	
Intangible Plant	404IP	3	190,526	SO	27.337%	52,085	
			<u>9,224,739</u>			<u>2,675,110</u>	6.1.1

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 2018
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan18 to Dec18 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan19 to Dec19 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	5.112%	14,623,346	747,473	12,436,773	592,666	1,340,139
Various	312	403SP	SSGCH	4.670%	-	-	-	-	-
Total Steam Plant					14,623,346	747,473	12,436,773	592,666	1,340,139
Hydro Production Plant:									
Various	332	403HP	SG-P	2.660%	-	-	-	-	-
Various	332	403HP	SG-U	4.511%	2,873,001	129,597	1,680,923	68,452	198,049
Total Hydro Plant					2,873,001	129,597	1,680,923	68,452	198,049
Other Production Plant:									
Various Wind Other	343	403OP	SG-W	3.305%	-	-	198,434,015	5,965,441	5,965,441
Various	343	403OP	SG	2.947%	6,455,683	190,236	4,605,520	134,773	325,009
Total Other Plant					6,455,683	190,236	203,039,535	6,100,214	6,290,409
Transmission Plant:									
Various	355	403TP	SG	1.747%	50,256,000	877,823	81,219,813	1,432,196	2,310,019
Total Transmission Plant					50,256,000	877,823	81,219,813	1,432,196	2,310,019
Distribution Plant:									
California	364	403364	CA	2.669%	7,122,529	190,072	-	-	190,072
Oregon	364	403364	OR	2.526%	24,619,216	621,760	19,345,270	486,110	1,107,869
Washington	364	403364	WA	2.768%	2,057,130	56,939	1,028,651	24,649	81,587
Utah	364	403364	UT	2.605%	658,134	17,145	3,557,107	96,205	113,350
Wyoming	364	403364	WYP	2.958%	-	-	7,629,050	227,585	227,585
Idaho	364	403364	ID	2.700%	-	-	-	-	-
Total Distribution Plant					34,457,008	885,915	31,560,077	834,548	1,720,463
General Plant:									
California	397	403GP	CA	4.048%	517,971	20,966	-	-	20,966
Oregon	397	403GP	OR	4.496%	9,175,957	412,593	-	-	412,593
Washington	397	403GP	WA	4.283%	-	-	-	-	-
Utah	397	403GP	UT	4.159%	52,463	2,182	-	-	2,182
Idaho	397	403GP	ID	3.790%	-	-	-	-	-
Wyoming	397	403GP	WYP	4.761%	-	-	-	-	-
Wyoming	397	403GP	WYU	4.066%	-	-	-	-	-
General	397	403GP	SO	5.792%	426,589	24,709	195,577	6,136	30,845
General	397	403GP	SE	3.908%	-	-	-	-	-
General	397	403GP	SG	4.629%	234,409	10,850	-	-	10,850
Total General Plant					10,407,389	471,300	195,577	6,136	477,436
Mining Plant:									
Coal Mine	399	403MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	404IP	SO	4.636%	5,854,670	271,414	4,541,231	190,526	461,940
Wyoming	303	404IP	WYP	1.963%	2,269,877	44,561	-	-	44,561
Utah	303	404IP	UT	13.605%	-	-	-	-	-
General	303	404IP	SG	4.455%	-	-	-	-	-
Oregon	303	404IP	OR	0.202%	-	-	-	-	-
General	303	404IP	CN	6.674%	3,965,816	264,688	-	-	264,688
California	303	404IP	CA	0.367%	(52,228)	(192)	-	-	(192)
Total Intangible Plant					12,038,134	580,470	4,541,231	190,526	770,996
Total Depreciation and Amortization					131,110,562	3,882,814	334,673,928	9,224,739	13,107,553
					Ref. 8.5		Ref. 8.5.1		
Total Depreciation and Amortization without Mining						3,882,814		9,224,739	13,107,553
						Ref. 6.1		Ref. 6.1	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base							
Steam Production	108SP	2	(747,473)	SG	26.060%	(194,792)	
Hydro Production	108HP	2	(129,597)	SG-U	26.060%	(33,773)	
Other Production	108OP	2	(190,236)	SG	26.060%	(49,576)	
Transmission	108TP	2	(877,823)	SG	26.060%	(228,761)	
Distribution - California	108364	2	(190,072)	CA	Situs	-	
Distribution - Oregon	108364	2	(621,760)	OR	Situs	(621,760)	
Distribution - Washington	108364	2	(56,939)	WA	Situs	-	
Distribution - Utah	108364	2	(17,145)	UT	Situs	-	
General Plant - Oregon	108GP	2	(412,593)	OR	Situs	(412,593)	
General Plant - Utah	108GP	2	(2,182)	UT	Situs	-	
General Plant - California	108GP	2	(20,966)	CA	Situs	-	
General Plant	108GP	2	(24,709)	SO	27.337%	(6,755)	
General Plant	108GP	2	(10,850)	SG	26.060%	(2,827)	
Intangible Plant	111IP	2	(271,414)	SO	27.337%	(74,198)	
Intangible Plant	111IP	2	192	CA	Situs	-	
Intangible Plant	111IP	2	(264,688)	CN	31.336%	(82,944)	
Intangible Plant	111IP	2	(44,561)	WY	Situs	-	
			<u>(3,882,814)</u>			<u>(1,707,978)</u>	6.2.1
Steam Production	108SP	3	(143,408)	SG	26.060%	(37,372)	
Hydro Production	108HP	3	(9,478)	SG-U	26.060%	(2,470)	
Other Production	108OP	3	(33,929)	SG	26.060%	(8,842)	
Other Production	108OP	3	(961,363)	SG-W	26.060%	(250,532)	
Transmission	108TP	3	(570,033)	SG	26.060%	(148,551)	
Distribution - Oregon	108364	3	(160,016)	OR	Situs	(160,016)	
Distribution - Washington	108364	3	(4,735)	WA	Situs	-	
Distribution - Utah	108364	3	(46,333)	UT	Situs	-	
Distribution - Wyoming	108364	3	(89,340)	WY	Situs	-	
General Plant	108GP	3	(472)	SO	27.337%	(129)	
Intangible Plant	111IP	3	(49,960)	SO	27.337%	(13,658)	
			<u>(2,069,067)</u>			<u>(621,570)</u>	6.2.1

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2018
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan18 to Dec18 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Jan19 to Dec19 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	5.112%	14,623,346	(747,473)	12,436,773	(143,408)	(890,881)
Various	312	108SP	SSGCH	4.670%	-	-	-	-	-
Total Steam Plant					14,623,346	(747,473)	12,436,773	(143,408)	(890,881)
Hydro Production Plant:									
Various	332	108HP	SG-P	2.660%	-	-	-	-	-
Various	332	108HP	SG-U	4.511%	2,873,001	(129,597)	1,680,923	(9,478)	(139,075)
Total Hydro Plant					2,873,001	(129,597)	1,680,923	(9,478)	(139,075)
Other Production Plant:									
Various Wind Other	343	108OP	SG-W	3.305%	-	-	198,434,015	(961,363)	(961,363)
Various	343	108OP	SG	2.947%	6,455,683	(190,236)	4,605,520	(33,929)	(224,165)
Total Other Plant					6,455,683	(190,236)	203,039,535	(995,292)	(1,185,528)
Transmission Plant:									
Various	355	108TP	SG	1.747%	50,256,000	(877,823)	81,219,813	(570,033)	(1,447,855)
Total Transmission Plant					50,256,000	(877,823)	81,219,813	(570,033)	(1,447,855)
Distribution Plant:									
California	364	108364	CA	2.669%	7,122,529	(190,072)	-	-	(190,072)
Oregon	364	108364	OR	2.526%	24,619,216	(621,760)	19,345,270	(160,016)	(781,776)
Washington	364	108364	WA	2.768%	2,057,130	(56,939)	1,028,651	(4,735)	(61,674)
Utah	364	108364	UT	2.605%	658,134	(17,145)	3,557,107	(46,333)	(63,478)
Wyoming	364	108364	WYP	2.958%	-	-	7,629,050	(89,340)	(89,340)
Idaho	364	108364	ID	2.700%	-	-	-	-	-
Total Distribution Plant					34,457,008	(885,915)	31,560,077	(300,425)	(1,186,340)
General Plant:									
California	397	108GP	CA	4.048%	517,971	(20,966)	-	-	(20,966)
Oregon	397	108GP	OR	4.496%	9,175,957	(412,593)	-	-	(412,593)
Washington	397	108GP	WA	4.283%	-	-	-	-	-
Utah	397	108GP	UT	4.159%	52,463	(2,182)	-	-	(2,182)
Idaho	397	108GP	ID	3.790%	-	-	-	-	-
Wyoming	397	108GP	WYP	4.761%	-	-	-	-	-
Wyoming	397	108GP	WYU	4.066%	-	-	-	-	-
General	397	108GP	SO	5.792%	426,589	(24,709)	195,577	(472)	(25,181)
General	397	108GP	SE	3.908%	-	-	-	-	-
General	397	108GP	SG	4.629%	234,409	(10,850)	-	-	(10,850)
Total General Plant					10,407,389	(471,300)	195,577	(472)	(471,772)
Mining Plant:									
Coal Mine	399	108MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	111IP	SO	4.636%	5,854,670	(271,414)	4,541,231	(49,960)	(321,374)
Wyoming	303	111IP	WYP	1.963%	2,269,877	(44,561)	-	-	(44,561)
Utah	303	111IP	UT	13.605%	-	-	-	-	-
General	303	111IP	SG	4.455%	-	-	-	-	-
Oregon	303	111IP	OR	0.202%	-	-	-	-	-
General	303	111IP	CN	6.674%	3,965,816	(264,688)	-	-	(264,688)
California	303	111IP	CA	0.367%	(52,228)	192	-	-	192
Total Intangible Plant					12,038,134	(580,470)	4,541,231	(49,960)	(630,430)
					131,110,562	(3,882,814)	334,673,928	(2,069,067)	(5,951,882)
					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	(1,595,427)	SG-P	26.060%	(415,769)	6.3.1
Depreciation Reserve	108HP	3	307,204	SG-U	26.060%	80,058	6.3.1
			<u>(1,288,223)</u>			<u>(335,712)</u>	
Adjustment to Tax							
Schedule M Addition	SCHMAT	3	359,322	SG	26.060%	93,640	6.3.2
Deferred Income Tax Expense	41110	3	(191,005)	SG	26.060%	(49,776)	6.3.2
ADIT Avg. Balance	282	3	1,840,371	SG	26.060%	479,602	6.3.2
Adjust to December 2019 13 Mo Average Balance for Projected Spend / Accrual Detail:							
December 2018 Avg Reserve Balance			(4,735,673)				6.3.1
December 2019 Avg Reserve Balance			(6,023,896)				6.3.1
Total Adjustment to Average Reserve			<u>(1,288,223)</u>				

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 2019.

PacifiCorp
 Results of Operations - December 2018
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-17	52,907	(173,152)	(2,769,769)
January-18	10,733	(173,152)	(2,932,188)
February-18	5,366	(173,152)	(3,099,974)
March-18	(47,297)	(173,152)	(3,320,422)
April-18	703	(173,152)	(3,492,871)
May-18	2,488	(173,152)	(3,663,535)
June-18	986	(173,152)	(3,835,701)
July-18	636	(173,152)	(4,008,217)
August-18	360	(173,152)	(4,181,009)
September-18	2,445	(173,152)	(4,351,715)
October-18	1,079	(173,152)	(4,523,788)
November-18	51,519	(173,152)	(4,645,421)
December-18	5,019	(173,152)	(4,813,554)
Dec-18 13 Month Average			(3,818,320)

East Side	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-17	-	25,600	(1,070,954)
January-18	-	25,600	(1,045,354)
February-18	-	25,600	(1,019,754)
March-18	-	25,600	(994,153)
April-18	-	25,600	(968,553)
May-18	-	25,600	(942,953)
June-18	-	25,600	(917,352)
July-18	-	25,600	(891,752)
August-18	-	25,600	(866,152)
September-18	-	25,600	(840,551)
October-18	-	25,600	(814,951)
November-18	-	25,600	(789,351)
December-18	-	25,600	(763,750)
Dec-18 13 Month Average			(917,352)

Total Resources	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-17	52,907	(147,551)	(3,840,723)
January-18	10,733	(147,551)	(3,977,542)
February-18	5,366	(147,551)	(4,119,727)
March-18	(47,297)	(147,551)	(4,314,576)
April-18	703	(147,551)	(4,461,424)
May-18	2,488	(147,551)	(4,606,488)
June-18	986	(147,551)	(4,753,053)
July-18	636	(147,551)	(4,899,969)
August-18	360	(147,551)	(5,047,160)
September-18	2,445	(147,551)	(5,192,267)
October-18	1,079	(147,551)	(5,338,739)
November-18	51,519	(147,551)	(5,434,772)
December-18	5,019	(147,551)	(5,577,304)
Dec-18 13 Month Average			(4,735,673)

Ref 6.3

West Side	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-19	3,228	(173,152)	(4,983,478)
February-19	1,616	(173,152)	(5,155,013)
March-19	1,000	(173,152)	(5,327,165)
April-19	1,000	(173,152)	(5,499,317)
May-19	1,000	(173,152)	(5,671,469)
June-19	1,000	(173,152)	(5,843,620)
July-19	1,000	(173,152)	(6,015,772)
August-19	1,000	(173,152)	(6,187,924)
September-19	1,400,451	(173,152)	(4,960,625)
October-19	-	(173,152)	(5,133,776)
November-19	-	(173,152)	(5,306,928)
December-19	-	(173,152)	(5,480,080)

East Side	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-19	-	25,600	(738,150)
February-19	-	25,600	(712,550)
March-19	-	25,600	(686,949)
April-19	-	25,600	(661,349)
May-19	-	25,600	(635,749)
June-19	-	25,600	(610,148)
July-19	-	25,600	(584,548)
August-19	-	25,600	(558,948)
September-19	-	25,600	(533,347)
October-19	-	25,600	(507,747)
November-19	-	25,600	(482,147)
December-19	-	25,600	(456,546)

Total Resources	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-19	3,228	(147,551)	(5,721,628)
February-19	1,616	(147,551)	(5,867,563)
March-19	1,000	(147,551)	(6,014,114)
April-19	1,000	(147,551)	(6,160,666)
May-19	1,000	(147,551)	(6,307,217)
June-19	1,000	(147,551)	(6,453,769)
July-19	1,000	(147,551)	(6,600,320)
August-19	1,000	(147,551)	(6,746,871)
September-19	1,400,451	(147,551)	(5,493,972)
October-19	-	(147,551)	(5,641,523)
November-19	-	(147,551)	(5,789,075)
December-19	-	(147,551)	(5,936,626)

Ref 6.3

West Side	<u>Dec 19</u>		
	<u>Total Spend</u>	<u>Total Accruals</u>	
	<u>13 Mo. Average</u>		
	<u>Balance</u>	<u>Balance</u>	
12 ME Dec 2019	1,411,295	(2,077,821)	(5,413,748)
Adjustment to Reserve			(1,595,427)

Ref 6.3

East Side	<u>Dec 19</u>		
	<u>Total Spend</u>	<u>Total Accruals</u>	
	<u>13 Mo. Average</u>		
	<u>Balance</u>	<u>Balance</u>	
12 ME Dec 2019	-	307,204	(610,148)
Adjustment to Reserve			307,204

Ref 6.3

Total Resources	<u>Dec 19</u>		
	<u>Total Spend</u>	<u>Total Accruals</u>	
	<u>13 Mo. Average</u>		
	<u>Balance</u>	<u>Balance</u>	
12 ME Dec 2019	1,411,295	(1,770,617)	(6,023,896)
Adjustment to Reserve			(1,288,223)

Ref 6.3

PacifiCorp
Oregon Results of Operations - December 2018
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	93,316,712	SG	26.060%	24,318,384	
Steam Plant Deprec. Expense	403SP	1	<u>10,595,687</u>	SG	26.060%	<u>2,761,242</u>	6.4.1
			<u>103,912,399</u>			<u>27,079,626</u>	6.4.1
Adjustment to Reserve:							
Steam Plant Accum Deprec	108SP	1	(610,949,887)	SG	26.060%	(159,213,862)	
Steam Plant Accum Deprec	108SP	1	<u>(72,229,296)</u>	SG	26.060%	<u>(18,822,993)</u>	6.4.1
			<u>(683,179,183)</u>			<u>(178,036,855)</u>	6.4.1

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2018 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 2018
Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	Factor	Adjustment to Expense (12 ME Dec 2018)	
CHOLLA	SG	10,595,687	Ref 6.4
NAUGHTON	SG	2,909,839	
HUNTINGTON	SG	8,417,516	
HUNTER	SG	18,418,949	
CRAIG	SG	2,784,662	
HAYDEN	SG	1,975,850	
COLSTRIP	SG	1,294,878	
DAVE JOHNSTON	SG	19,871,788	
JIM BRIDGER	SG	27,519,033	
WYODAK	SG	10,124,197	
		<u>103,912,399</u>	Ref 6.4

Depreciation Reserve Adjustment By Plant

Plant	Factor	Adjustment to Reserve 13 Month Average	
CHOLLA	SG	(72,229,296)	Ref 6.4
NAUGHTON	SG	(13,800,135)	
HUNTINGTON	SG	(59,627,492)	
HUNTER	SG	(135,740,895)	
CRAIG	SG	(19,013,572)	
HAYDEN	SG	(12,318,298)	
COLSTRIP	SG	(14,952,555)	
DAVE JOHNSTON	SG	(111,876,332)	
JIM BRIDGER	SG	(175,307,546)	
WYODAK	SG	(68,313,063)	
		<u>(683,179,183)</u>	Ref 6.4

PacifiCorp
Oregon Results of Operations - December 2018
Oregon Coal-Fired Steam Plant Depreciation

(A)	(B)	(C)	(D)	(E)	(F)
Account		Oregon	Normal	Difference	Total
Number	Description	Deprec.	Deprec.		Factor
		Rate	Rate		(E)/(D)
		%	%		
<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>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

PacifiCorp
Oregon Results of Operations - December 2018
Oregon Coal-Fired Steam Plant Depreciation

(A)	(B)	(C)	(D)	(E)	(F)
Account		Oregon	Normal	Difference	Total
Number	Description	Deprec.	Deprec.		Factor
		Rate	Rate		(E)/(D)
		%	%		
	<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 alloc. deferral	403SP	1	(1,365,393)	SG	26.060%	(355,822)	6.5.1
Remove system alloc. reversal	403SP	1	(1,841,568)	SG	26.060%	(479,914)	6.5.2
Add Situs allocated deferral	407	1	128,043	UT	Situs	-	6.5.1
Add Situs allocated deferral	407	1	795,159	ID	Situs	-	6.5.1
Add Situs allocated deferral	407	1	442,191	WY	Situs	-	6.5.1
Add Situs alloc. give-back rvs.	407	1	1,841,568	OR	Situs	1,841,568	6.5.2
			<u>-</u>			<u>1,005,832</u>	

Description of Adjustment:

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah, and Idaho. These items have been booked on a System Generation (SG) factor. This adjustment corrects the allocation from an SG factor to situs assignment to the appropriate state. A reversing entry that was made to correct an Oregon give-back on the Hunter and Colstrip plants was incorrectly booked system and should have been situs assigned to Oregon. This adjustment also corrects that allocation to make it situs.

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.

PacifiCorp
Oregon Results of Operations - December 2018
Depreciation Allocation Correction Adjustment

Actual	<u>Account</u> 403SP	<u>Amount</u> 1,365,393	<u>Factor</u> SG	Ref. 6.5
<u>Correct</u>				
Utah	407	128,043	UT	Ref. 6.5
Idaho	407	795,159	ID	Ref. 6.5
Wyoming	407	442,191	WYP	Ref. 6.5
		<u><u>1,365,393</u></u>		

<u>Calendar</u>		<u>Account</u>			<u>FERC</u>	<u>FERC</u>	<u>Actual</u>	<u>Correction</u>
<u>Year</u>	<u>Period</u>	<u>Number</u>	<u>Amount</u>	<u>Description</u>	<u>Account</u>	<u>Location</u>	<u>Allocation</u>	<u>Allocation</u>
2018	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	1	565131	(158,054)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	1	565131	315,138	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	2	565131	(158,661)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	2	565131	311,759	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	3	565131	(157,644)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	3	565131	270,478	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	4	565131	(158,973)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	4	565131	301,084	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	5	565131	(159,644)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	5	565131	302,772	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	6	565131	(160,063)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	6	565131	198,578	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2018	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	7	565131	(161,007)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	7	565131	229,548	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	8	565131	(161,667)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	8	565131	196,406	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	9	565131	(162,037)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	9	565131	170,477	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	10	565131	(162,686)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	10	565131	141,923	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	11	565131	(162,961)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	11	565131	134,180	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2018	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2018	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2018	12	565131	(163,034)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2018	12	565131	149,249	ID 187320 Deferred Depr amort	4032000	1	SG	ID
			<u><u>1,365,393</u></u>					

PacifiCorp
Oregon Results of Operations - December 2018
Depreciation Allocation Correction Adjustment

Actual Account Amount Factor
403SP 1,841,568 SG Ref. 6.5

Correct
Oregon Give-Back 407 1,841,568 OR Ref. 6.5
1,841,568

<u>Calendar</u>	<u>Period</u>	<u>Account</u>	<u>Amount</u>	<u>Description</u>	<u>FERC</u>	<u>FERC</u>	<u>Actual</u>	<u>Correction</u>
<u>Year</u>		<u>Number</u>			<u>Account</u>	<u>Location</u>	<u>Allocation</u>	<u>Allocation</u>
2018	1	565131	50,858	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	1	565131	15,067	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	1	565131	38,159	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	1	565131	25,160	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	1	565131	53,075	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	2	565131	50,858	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	2	565131	15,067	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	2	565131	38,159	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	2	565131	25,160	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	2	565131	53,075	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	3	565131	50,858	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	3	565131	12,506	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	3	565131	38,159	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	3	565131	25,160	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	3	565131	53,075	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	3	565131	2,561	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	4	565131	(32,855)	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	4	565131	(8,079)	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	4	565131	(24,652)	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	4	565131	(16,254)	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	4	565131	(34,287)	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	4	565131	(1,655)	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	5	565131	49,248	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	5	565131	12,110	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	5	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	5	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	5	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	5	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	6	565131	49,248	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	6	565131	12,110	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	6	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	6	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	6	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	6	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	7	565131	49,248	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	7	565131	12,110	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	7	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	7	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	7	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	7	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	8	565131	49,248	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	8	565131	12,110	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	8	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	8	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	8	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	8	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	9	565131	49,248	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	9	565131	12,110	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	9	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	9	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	9	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	9	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	10	565131	49,248	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	10	565131	12,110	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	10	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	10	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	10	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	10	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	11	565131	49,248	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	11	565131	12,110	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	11	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	11	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	11	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	11	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
2018	12	565131	49,248	OR - Reverse give-back - Colstrip	4E+06	108	SG	OR
2018	12	565131	12,110	OR - Reverse give-back - Hunter Common	4E+06	108	SG	OR
2018	12	565131	36,951	OR - Reverse give-back - Hunter Unit 1	4E+06	108	SG	OR
2018	12	565131	24,364	OR - Reverse give-back - Hunter Unit 2	4E+06	108	SG	OR
2018	12	565131	51,394	OR - Reverse give-back - Hunter Unit 3	4E+06	108	SG	OR
2018	12	565131	2,480	OR - Reverse give-back - Hunter 1&2 Common	4E+06	108	SG	OR
			<u>1,841,568</u>					

7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	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	894,331	-	-	-	-	894,331	-	-
19 Total O&M Expenses	894,331	-	-	-	-	894,331	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	(352,640)	-	(153,778)	-	-	-	-	(198,862)
23 Income Taxes: Federal	4,012,369	1,130,575	30,827	12,723,780	(9,736,943)	(179,283)	3,547	39,865
24 State	(1,972,893)	256,044	6,982	-	(2,205,148)	(40,603)	803	9,028
25 Deferred Income Taxes	11,942,091	-	-	-	11,942,091	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	14,523,257	1,386,619	(115,969)	12,723,780	0	674,445	4,351	(149,969)
29								
30 Operating Rev For Return:	(14,523,257)	(1,386,619)	115,969	(12,723,780)	(0)	(674,445)	(4,351)	149,969
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	91,151	-	-	-	91,151	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	91,151	-	-	-	91,151	-	-	-
56								
57 Total Rate Base:	91,151	-	-	-	91,151	-	-	-
58								
59								
60 Estimated ROE impact	-0.765%	-0.073%	0.006%	-0.670%	0.000%	-0.036%	0.000%	0.008%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(541,691)	-	153,778	-	-	(894,331)	-	198,862
67 Other Deductions	(17,696)	-	-	-	-	-	(17,696)	-
68 Interest (AFUDC)	(5,639,736)	(5,639,736)	-	-	-	-	-	-
69 Interest	(48,571,541)	-	-	-	(48,571,541)	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(43,455,800)	5,639,736	153,778	-	(48,571,541)	(894,331)	17,696	198,862
73								
74 State Income Taxes	(1,972,893)	256,044	6,982	-	(2,205,148)	(40,603)	803	9,028
75								
76 Taxable Income	(41,482,907)	5,383,692	146,796	-	(46,366,393)	(853,728)	16,892	189,834
77								
78 Federal Income Tax - Calculated	(8,711,410)	1,130,575	30,827	-	(9,736,943)	(179,283)	3,547	39,865
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	12,723,780	-	-	12,723,780	-	-	-	-
81 Federal Income Taxes	4,012,369	1,130,575	30,827	12,723,780	(9,736,943)	(179,283)	3,547	39,865

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	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	894,331	-	-	-	-	894,331	-	-
19 Total O&M Expenses	894,331	-	-	-	-	894,331	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	4,625,937	1,814,836	-	12,723,780	(9,736,943)	(179,283)	3,547	-
24 State	(1,833,937)	411,010	-	-	(2,205,148)	(40,603)	803	-
25 Deferred Income Taxes	11,942,091	-	-	-	11,942,091	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	15,628,421	2,225,846	-	12,723,780	0	674,445	4,351	-
29								
30 Operating Rev For Return:	(15,628,421)	(2,225,846)	-	(12,723,780)	(0)	(674,445)	(4,351)	-
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	91,151	-	-	-	91,151	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	91,151	-	-	-	91,151	-	-	-
56								
57 Total Rate Base:	91,151	-	-	-	91,151	-	-	-
58								
59								
60 Estimated ROE impact	-0.824%	-0.117%	0.000%	-0.670%	0.000%	-0.036%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(894,331)	-	-	-	-	(894,331)	-	-
67 Other Deductions	(17,696)	-	-	-	-	-	(17,696)	-
68 Interest (AFUDC)	(9,053,084)	(9,053,084)	-	-	-	-	-	-
69 Interest	(48,571,541)	-	-	-	(48,571,541)	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(40,395,093)	9,053,084	-	-	(48,571,541)	(894,331)	17,696	-
73								
74 State Income Taxes	(1,833,937)	411,010	-	-	(2,205,148)	(40,603)	803	-
75								
76 Taxable Income	(38,561,155)	8,642,074	-	-	(46,366,393)	(853,728)	16,892	-
77								
78 Federal Income Tax - Calculated	(8,097,843)	1,814,836	-	-	(9,736,943)	(179,283)	3,547	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	12,723,780	-	-	12,723,780	-	-	-	-
81 Federal Income Taxes	4,625,937	1,814,836	-	12,723,780	(9,736,943)	(179,283)	3,547	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	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	(276,621)	(276,621)	-	-	-	-	-	-
24 State	(62,647)	(62,647)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(339,268)	(339,268)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	339,268	339,268	-	-	-	-	-	-
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	0.019%	0.019%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	1,379,891	1,379,891	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,379,891)	(1,379,891)	-	-	-	-	-	-
73								
74 State Income Taxes	(62,647)	(62,647)	-	-	-	-	-	-
75								
76 Taxable Income	(1,317,244)	(1,317,244)	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(276,621)	(276,621)	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(276,621)	(276,621)	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	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	(352,640)	-	(153,778)	-	-	-	-	(198,862)
23 Income Taxes: Federal	(336,947)	(407,639)	30,827	-	-	-	-	39,865
24 State	(76,309)	(92,319)	6,982	-	-	-	-	9,028
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(765,896)	(499,958)	(115,969)	-	-	-	-	(149,969)
29								
30 Operating Rev For Return:	765,896	499,958	115,969	-	-	-	-	149,969
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	0.042%	0.028%	0.006%	0.000%	0.000%	0.000%	0.000%	0.008%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	352,640	-	153,778	-	-	-	-	198,862
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	2,033,457	2,033,457	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,680,816)	(2,033,457)	153,778	-	-	-	-	198,862
73								
74 State Income Taxes	(76,309)	(92,319)	6,982	-	-	-	-	9,028
75								
76 Taxable Income	(1,604,507)	(1,941,138)	146,796	-	-	-	-	189,834
77								
78 Federal Income Tax - Calculated	(336,947)	(407,639)	30,827	-	-	-	-	39,865
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(336,947)	(407,639)	30,827	-	-	-	-	39,865

	<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:							
Other Interest Expense - Type 1	427	1	(9,033,955)	OR	Situs	(9,033,955)	Below
Other Interest Expense - Type 2	427	2	1,379,891	OR	Situs	1,379,891	Below
Other Interest Expense - Type 3	427	3	2,033,457	OR	Situs	2,033,457	Below
Total			<u>(5,620,607)</u>			<u>(5,620,607)</u>	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,409,988,979	1.0
Weighted Cost of Debt:						<u>2.525%</u>	2.1
Trued-up Interest Expense						86,091,966	1.0
Actual Interest Expense						<u>95,125,922</u>	2.18
Total Interest True-up Adjustment						<u>(9,033,955)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,464,644,657	1.0
Weighted Cost of Debt:						<u>2.525%</u>	2.1
Trued-up Interest Expense						87,471,858	1.0
Type 1 Interest Expense						<u>86,091,966</u>	1.0
Total Interest True-up Adjustment						<u>1,379,891</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,545,187,192	2.2
Weighted Cost of Debt:						<u>2.525%</u>	2.1
Trued-up Interest Expense						89,505,315	2.18
Type 2 Interest Expense						<u>87,471,858</u>	1.0
Total Interest True-up Adjustment						<u>2,033,457</u>	1.0

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(562,518)	GPS	27.337%	(153,778)	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 2018
Estimated Property Tax Expense for December 2019
Property Tax Adjustment Summary

FERC Account	G/L Account	Factor	Total	Ref
408.15	579000	GPS	151,139,518	
Total Accrued Property Tax - 12 Months Ending December 2018			<u>151,139,518</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending December 2019			150,577,000	
Less: Accrued Property Tax - 12 Months Ended December 31, 2018			(151,139,518)	
Incremental Adjustment to Property Taxes			<u>(562,518)</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 PTCs	40910	1	6,666,912	SG	26.060%	1,737,401	7.3.1
Balance of Base Pd FED PTCs	40910	1	<u>42,157,930</u>	SG	26.060%	<u>10,986,379</u>	7.3.1
			<u><u>48,824,842</u></u>			<u><u>12,723,780</u></u>	

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 restating adjustment removes production tax credits (PTCs) from base period results, as PTCs are reflected in the Company's Transition Adjustment Mechanism filings annually.

2018 kWh's

Description	Generation kWh	Expiration Date	Available kWh	Factor (inflated tax per unit)	Production Tax Credit
Wind/Geothermal					
Blundell Bottoming Cycle KWh	-	12/1/2017	-	0.024	-
Glenrock KWh	302,536,129	12/30/2018	302,536,129	0.024	7,260,867
Glenrock III KWh	117,557,000	1/16/2019	117,557,000	0.024	2,821,368
Goodnoe KWh	-	12/17/2017	-	0.024	-
High Plains Wind	326,967,000	10/14/2019	326,967,000	0.024	7,847,209
Leaning Juniper 1 KWh	-	9/13/2016	-	0.024	-
Leaning Juniper Indemnity	-	9/13/2016	-	0.024	-
Marengo KWh	-	8/2/2017	-	0.024	-
Marengo II KWh	97,072,000	6/25/2018	97,072,000	0.024	2,329,728
McFadden Ridge	100,311,000	10/31/2019	100,311,000	0.024	2,407,464
Rolling Hills KWh	277,788,000	1/16/2019	277,788,000	0.024	6,666,912
Seven Mile KWh	346,892,656	12/30/2018	346,892,656	0.024	8,325,424
Seven Mile II KWh	73,451,581	12/30/2018	73,451,581	0.024	1,762,838
Dunlap I Wind KWh	391,793,000	9/29/2020	391,793,000	0.024	9,403,032
Total KWh Production	2,034,368,365		2,034,368,365		48,824,842
Total Federal Production Tax Credit					48,824,842

Ref 7.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	1	4,309,950,671	DITBAL	25.897%	1,116,160,024	
Exchange Normalization	282	1	4,591,508	NUTIL	0.000%	-	
Cholla SHL	190	1	(20,665,140)	SG	26.060%	(5,385,346)	
Accel Amort of Pollution Cntrl Facilities	281	1	183,556,710	SG	26.060%	47,834,975	
California	282	1	(96,626,509)	CA	Situs	-	
Idaho	282	1	(252,178,895)	ID	Situs	-	
Other	282	1	(77,224,776)	OTHER	0.000%	-	
Oregon	282	1	(1,160,954,269)	OR	Situs	(1,160,954,269)	
Utah	282	1	(1,986,062,959)	UT	Situs	-	
Washington	282	1	(276,390,291)	WA	Situs	-	
Wyoming	282	1	(635,604,751)	WY	Situs	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	1	(6,063,200)	SNP	26.222%	(1,589,888)	
PP&E Adjustment - 13 Mo Avg - CIAC	282	1	72,478	CIAC	26.225%	19,007	
PP&E Adjustment - 13 Mo Avg - OTHER	282	1	(1,820,406)	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	1	16,975,435	SG	26.060%	4,423,807	
PP&E Adjustment - 13 Mo Avg - SNPD	282	1	(728,381)	SNPD	26.225%	(191,018)	
PP&E Adjustment - 13 Mo Avg - SO	282	1	(827,226)	SO	27.337%	(226,142)	
			<u>(0)</u>			<u>91,151</u>	7.4.1
Schedule M Adjustment	SCHMAT	1	(173,684,144)	SCHMDEXP	27.965%	(48,571,541)	
Schedule M Adjustment	SCHMAT	1	173,684,144	UT	Situs	-	
Deferred Income Tax Expense	41110	1	42,703,026	SCHMDEXP	27.965%	11,942,091	
Deferred Income Tax Expense	41110	1	(42,703,026)	UT	Situs	-	

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System. This adjustment also reallocates the tax shedule m addition of book depreciation related to Utah's acceleration of the Dave Johnston thermal generation plant.

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	20,665,140	(20,665,140)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(183,556,710)	183,556,710	0	SG
Exchange Normalization	105.160	(4,591,508)	4,591,508	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(28,081)	28,081	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	22,952,947	(22,952,947)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	1,565,135	(1,565,135)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking-Fixed Asset-Fed/State	105.115	(38,134,258)	38,134,258	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(1,583,683,999)	1,583,683,999	0	DITBAL
Solar ITC Basis Adjustment	105.116	(6,426)	6,426	0	DITBAL
Book Depreciation	105.120	2,213,704,028	(2,213,704,028)	0	DITBAL
Repair Deduction	105.122	(359,103,396)	359,103,396	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(154,568,137)	154,568,137	0	DITBAL
Tax Depreciation	105.125	(4,540,661,278)	4,540,661,278	0	DITBAL
Fixed Assets - State Modification	105.129	26,731,115	(26,731,115)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(5,613,522)	5,613,522	0	DITBAL
CIAC	105.130	228,696,805	(228,696,805)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	63,876	(63,876)	0	DITBAL
PP&E FIN 48 Balances	105.136	(2,202,090)	0	(2,202,090)	DITBAL
Capitalized Depreciation	105.137	(16,999,624)	16,999,624	0	DITBAL
Reimbursements	105.140	21,195,733	(21,195,733)	0	DITBAL
AFUDC - Debt	105.141a	(160,590,888)	160,590,888	0	DITBAL
AFUDC - Equity	105.141b	(75,343,457)	75,343,457	0	DITBAL
Avoided Costs	105.142	159,023,405	(159,023,405)	0	DITBAL
Capitalization of Test Energy	105.146	3,393,596	(3,393,596)	0	DITBAL
§1031 Exchange	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(601,408)	601,408	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(56,534,443)	56,534,443	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(161,058)	161,058	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	188,641	(188,641)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,402,867	(4,402,867)	0	DITBAL
Coal Mine Development	105.165	(2,409,453)	2,409,453	0	DITBAL
Coal Mine Extension	105.170	(2,919,645)	2,919,645	0	DITBAL
Removal Costs	105.175	(186,224,070)	186,224,070	0	DITBAL
Book Gain/Loss on Land Sales	105.470	16,296,012	(16,296,012)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	183,556,710	(183,556,710)	0	DITBAL
Rounding	**	61	(61)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(97,160,899)	(97,160,899)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(252,976,726)	(252,976,726)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(77,224,776)	(77,224,776)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,168,328,684)	(1,168,328,684)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,997,936,728)	(1,997,936,728)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(278,287,641)	(278,287,641)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(638,662,366)	(638,662,366)	WYP
Tax Reform and additional flow-through-CA	**	0	534,390	534,390	CA
Tax Reform and additional flow-through-IDU	**	0	797,831	797,831	IDU
Tax Reform and additional flow-through-OR	**	0	7,374,415	7,374,415	OR
Tax Reform and additional flow-through-UT	**	0	11,477,746	11,477,746	UT
Tax Reform and additional flow-through-FERC	**	0	396,023	396,023	FERC
Tax Reform and additional flow-through-WA	**	0	1,897,350	1,897,350	WA
Tax Reform and additional flow-through-WYP	**	0	3,057,615	3,057,615	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	(6,063,200)	(6,063,200)	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	72,478	72,478	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	(1,820,406)	(1,820,406)	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	16,975,435	16,975,435	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(728,381)	(728,381)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(827,226)	(827,226)	SO
		(4,479,635,839)	(0)	(4,479,635,839)	
			Ref. 7.4		
Repair Deduction	***	0	0	0	SG
			Ref. 7.4		
		(4,479,635,839)	(0)	(4,479,635,839)	

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Medicare Deferred Accounting	930	1	894,328	OR	Situs	894,328	7.5.1

Description of Adjustment:

As established in Oregon Docket No. UE-263, this adjustment recognizes the amortization of the Medicare Deferred Accounting regulatory asset for the twelve-months ending December 2018.

PacifiCorp
Results of Operations - December 2018
Medicare Deferred Accounting

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

Ref 7.5

	<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: AFUDC - Equity	419	1	(67,484)	SNP	26.222%	(17,696)	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 2018
AFUDC Equity for 12 Months Ended December 31, 2018

		Equity
		SAP Accts 382000 & 382060
Dec-18 12 months	Account 419	(34,835,895)
Dec-18 12 months	AFUDC-Equity SCHMDT	(34,708,432)
Dec-18 12 months	AFUDC-Intangible Basis - Equity	(194,947)
	Total	<u>(34,903,379)</u>
Adjustment to Account 419		<u>(67,484)</u>
		Ref. 7.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(763,093)	SG	26.060%	(198,862)	7.7.1

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2018
Wyoming Wind Generation Tax

Wind Plant	2019 MWH Production	Tax Begins	2019 \$/MWH Tax
Foote Creek	100,035	1/1/2012	100,035
Glenrock I Wind Plant	221,117	1/1/2012	221,117
Seven Mile Hill Wind Plant	181,948	1/1/2012	181,948
Seven Mile Hill II Wind Plant	37,080	1/1/2012	37,080
Glenrock III Wind Plant	81,202	1/1/2012	81,202
Rolling Hills Wind Plant	-	1/1/2012	-
High Plains Wind Plant	240,855	9/1/2012	240,855
McFadden Ridge	70,823	9/1/2012	70,823
Dunlap I Wind	368,573	10/1/2013	368,573
Total Wyoming Wind MWH	1,301,632		1,301,633
Booked through December 2018			2,064,726
Adjustment to normalize to CY December 2019			(763,093) Ref 7.7

8. RATE BASE ADJUSTMENTS

	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	(1,840,823)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(1,840,823)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(6,055,541)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(101)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(445,489)	-	-	-	-	-	-
19 Total O&M Expenses	(6,501,131)	-	-	-	-	-	-
20 Depreciation	(3,236,120)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(8,760,165)	-	-	-	342,392	(9,294,504)	-
24 State	(1,983,935)	-	-	-	77,542	(2,104,948)	-
25 Deferred Income Taxes	12,731,700	-	-	-	-	(419,934)	11,399,451
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(7,749,651)	-	-	-	419,934	(11,819,385)	11,399,451
29							
30 Operating Rev For Return:	5,908,828	-	-	-	(419,934)	11,819,385	(11,399,451)
31							
32 Rate Base:							
33 Electric Plant In Service	129,292,605	-	1,837,652	25,522,801	-	154,552,197	-
34 Plant Held for Future Use	(10,482,180)	-	-	-	-	-	-
35 Misc Deferred Debits	(109,611,513)	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,246,077)	-	-	-	-	-	-
37 Pensions	(1,128,682)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(6,998,717)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	233,669	293,242	(59,573)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	59,106	293,242	1,778,079	25,522,801	-	154,552,197	-
45							
46 Deductions:							
47 Accum Prov For Deprec	16,598,683	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	41,839,822	-	-	-	-	209,967	(3,716,442)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,928,646	-	-	1,928,646	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	19,502,701	-	-	-	-	-	-
54							
55 Total Deductions:	79,869,852	-	-	-	1,928,646	209,967	(3,716,442)
56							
57 Total Rate Base:	79,928,958	293,242	1,778,079	25,522,801	1,928,646	154,552,197	(3,716,442)
58							
59							
60 Estimated ROE impact	-0.005%	-0.001%	-0.007%	-0.100%	-0.008%	-0.608%	0.622%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	7,896,428	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(2,971,287)	-	-	-	1,707,978	2,675,110	-
71 Schedule "M" Deductions	48,624,148	-	-	-	-	49,039,599	-
72 Income Before Tax	(43,699,007)	-	-	-	1,707,978	(46,364,489)	-
73							
74 State Income Taxes	(1,983,935)	-	-	-	77,542	(2,104,948)	-
75							
76 Taxable Income	(41,715,072)	-	-	-	1,630,436	(44,259,541)	-
77							
78 Federal Income Taxes	(8,760,165)	-	-	-	342,392	(9,294,504)	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	0	0
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Deer Creek Mine Closure	Carbon Plant Closure	Pension Asset Adjustment	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	(1,840,823)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(1,840,823)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	(6,055,541)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	(101)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(445,489)	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(445,590)	(6,055,541)	-	-	-	-
20 Depreciation	-	-	-	(1,772,407)	-	(1,463,713)	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	92,300	(193,778)	293,425	-	-	-
24 State	-	-	-	20,903	(43,885)	66,453	-	-	-
25 Deferred Income Taxes	-	-	-	478,266	1,273,918	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	(1,626,529)	(5,019,285)	(1,103,836)	-	-	-
29									
30 Operating Rev For Return:	-	-	-	1,626,529	3,178,462	1,103,836	-	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	(52,620,045)	-	-	-	-	-
34 Plant Held for Future Use	-	(10,482,180)	-	-	-	-	-	-	-
35 Misc Deferred Debits	3,595,634	-	-	-	(4,201,370)	-	(109,005,776)	-	-
36 Elec Plant Acq Adj	-	-	(1,246,077)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	(1,128,682)	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	(6,998,717)	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(3,403,084)	(10,482,180)	(1,246,077)	(52,620,045)	(4,201,370)	-	(110,134,458)	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	16,598,683	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	15,189,384	8,081,256	-	22,075,657	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	19,502,701	-	-
54									
55 Total Deductions:	-	-	-	31,788,067	8,081,256	-	41,578,358	-	-
56									
57 Total Rate Base:	(3,403,084)	(10,482,180)	(1,246,077)	(20,831,977)	3,879,886	-	(68,556,100)	-	-
58									
59									
60 Estimated ROE impact	0.013%	0.042%	0.005%	0.169%	0.152%	0.058%	0.277%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	2,217,997	4,214,718	1,463,713	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(1,918,895)	(5,435,480)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(161,324)	(254,127)	-	-	-	-
72 Income Before Tax	-	-	-	460,425	(966,635)	1,463,713	-	-	-
73									
74 State Income Taxes	-	-	-	20,903	(43,885)	66,453	-	-	-
75									
76 Taxable Income	-	-	-	439,522	(922,750)	1,397,261	-	-	-
77									
78 Federal Income Taxes	-	-	-	92,300	(193,778)	293,425	-	-	-

	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	(1,840,823)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(1,840,823)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(6,055,541)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(101)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(445,489)	-	-	-	-	-	-
19 Total O&M Expenses	(6,501,131)	-	-	-	-	-	-
20 Depreciation	(3,236,120)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	191,947	-	-	-	-	-	-
24 State	43,471	-	-	-	-	-	-
25 Deferred Income Taxes	1,752,184	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(7,749,650)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	5,908,827	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(19,735,821)	-	2,117,182	30,767,042	-	-	-
34 Plant Held for Future Use	(10,482,180)	-	-	-	-	-	-
35 Misc Deferred Debits	(111,754,120)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	(1,128,682)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(174,998)	(174,998)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(143,275,800)	(174,998)	2,117,182	30,767,042	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	16,598,683	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	47,790,819	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,928,646	-	-	1,928,646	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	19,502,701	-	-	-	-	-	-
54							
55 Total Deductions:	85,820,849	-	-	1,928,646	-	-	-
56							
57 Total Rate Base:	(57,454,951)	(174,998)	2,117,182	30,767,042	1,928,646	-	-
58							
59							
60 Estimated ROE impact	0.547%	0.001%	-0.008%	-0.121%	-0.008%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	7,896,428	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(7,354,375)	-	-	-	-	-	-
71 Schedule "M" Deductions	(415,451)	-	-	-	-	-	-
72 Income Before Tax	957,503	-	-	-	-	-	-
73							
74 State Income Taxes	43,471	-	-	-	-	-	-
75							
76 Taxable Income	914,033	-	-	-	-	-	-
77							
78 Federal Income Taxes	191,947	-	-	-	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	0	0
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Deer Creek Mine Closure	Carbon Plant Closure	Pension Asset Adjustment	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	(1,840,823)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(1,840,823)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	(6,055,541)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	(101)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(445,489)	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(445,590)	(6,055,541)	-	-	-	-
20 Depreciation	-	-	-	(1,772,407)	-	(1,463,713)	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	92,300	(193,778)	293,425	-	-	-
24 State	-	-	-	20,903	(43,885)	66,453	-	-	-
25 Deferred Income Taxes	-	-	-	478,266	1,273,918	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	(1,626,529)	(5,019,285)	(1,103,836)	-	-	-
29									
30 Operating Rev For Return:	-	-	-	1,626,529	3,178,462	1,103,836	-	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	(52,620,045)	-	-	-	-	-
34 Plant Held for Future Use	-	(10,482,180)	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	(2,748,344)	-	(109,005,776)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	(1,128,682)	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(10,482,180)	-	(52,620,045)	(2,748,344)	-	(110,134,458)	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	16,598,683	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	15,189,384	10,525,778	-	22,075,657	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	19,502,701	-	-
54									
55 Total Deductions:	-	-	-	31,788,067	10,525,778	-	41,578,358	-	-
56									
57 Total Rate Base:	-	(10,482,180)	-	(20,831,977)	7,777,434	-	(68,556,100)	-	-
58									
59									
60 Estimated ROE impact	0.000%	0.042%	0.000%	0.169%	0.136%	0.058%	0.277%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	2,217,997	4,214,718	1,463,713	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(1,918,895)	(5,435,480)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(161,324)	(254,127)	-	-	-	-
72 Income Before Tax	-	-	-	460,425	(966,635)	1,463,713	-	-	-
73									
74 State Income Taxes	-	-	-	20,903	(43,885)	66,453	-	-	-
75									
76 Taxable Income	-	-	-	439,522	(922,750)	1,397,261	-	-	-
77									
78 Federal Income Taxes	-	-	-	92,300	(193,778)	293,425	-	-	-

	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	342,392	-	-	-	342,392	-	-
24 State	77,542	-	-	-	77,542	-	-
25 Deferred Income Taxes	(419,934)	-	-	-	-	(419,934)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	-	-	419,934	(419,934)	-
29							
30 Operating Rev For Return:	0	-	-	-	(419,934)	419,934	-
31							
32 Rate Base:							
33 Electric Plant In Service	56,154,790	-	-	-	56,154,790	-	-
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	(1,102)	(1,102)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	56,153,688	(1,102)	-	-	56,154,790	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	209,967	-	-	-	-	209,967	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	209,967	-	-	-	-	209,967	-
56							
57 Total Rate Base:	56,363,656	(1,102)	-	-	56,154,790	209,967	-
58							
59							
60 Estimated ROE impact	-0.233%	0.000%	0.000%	0.000%	0.000%	-0.256%	0.023%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,707,978	-	-	-	1,707,978	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,707,978	-	-	-	1,707,978	-	-
73							
74 State Income Taxes	77,542	-	-	-	77,542	-	-
75							
76 Taxable Income	1,630,436	-	-	-	1,630,436	-	-
77							
78 Federal Income Taxes	342,392	-	-	-	342,392	-	-

	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	(9,294,504)	-	-	-	-	(9,294,504)	-
24 State	(2,104,948)	-	-	-	-	(2,104,948)	-
25 Deferred Income Taxes	11,399,451	-	-	-	-	-	11,399,451
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1)	-	-	-	-	(11,399,451)	11,399,451
29							
30 Operating Rev For Return:	1	-	-	-	-	11,399,451	(11,399,451)
31							
32 Rate Base:							
33 Electric Plant In Service	92,873,636	-	(279,529)	(5,244,241)	-	98,397,406	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	2,142,607	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,246,077)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(6,998,717)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	409,769	469,342	(59,573)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	87,181,217	469,342	(339,102)	(5,244,241)	-	98,397,406	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(6,160,964)	-	-	-	-	-	(3,716,442)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(6,160,964)	-	-	-	-	-	(3,716,442)
56							
57 Total Rate Base:	81,020,253	469,342	(339,102)	(5,244,241)	-	98,397,406	(3,716,442)
58							
59							
60 Estimated ROE impact	-0.321%	-0.002%	0.001%	0.021%	0.000%	-0.388%	0.632%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,675,110	-	-	-	-	2,675,110	-
71 Schedule "M" Deductions	49,039,599	-	-	-	-	49,039,599	-
72 Income Before Tax	(46,364,489)	-	-	-	-	(46,364,489)	-
73							
74 State Income Taxes	(2,104,948)	-	-	-	-	(2,104,948)	-
75							
76 Taxable Income	(44,259,541)	-	-	-	-	(44,259,541)	-
77							
78 Federal Income Taxes	(9,294,504)	-	-	-	-	(9,294,504)	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(174,998)	OR	Situs	(174,998)	
Cash Working Capital	CWC	2	(1,102)	OR	Situs	(1,102)	
Cash Working Capital	CWC	3	469,342	OR	Situs	469,342	
Total			<u>293,242</u>			<u>293,242</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	718,944,984	719,257,235	778,591,330	1.0
Taxes Other Than Income Tax	77,163,786	77,163,786	76,969,942	1.0
Federal Income Tax	56,654,065	56,304,412	48,570,863	1.0
State Income Tax	12,834,031	12,754,845	11,003,410	1.0
Less: 2017 Protocol Equalization	7,900,000	7,900,000	7,900,000	
Total	<u>873,496,866</u>	<u>873,380,278</u>	<u>923,035,545</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,393,142</u>	<u>2,392,823</u>	<u>2,528,865</u>	
Net Lag Days	3.45	3.45	3.45	
Cash Working Capital	<u>8,256,296</u>	<u>8,255,194</u>	<u>8,724,535</u>	
Unadjusted Cash Working Capital	8,431,293	8,256,296	8,255,194	
Cash Working Capital Adjustment	<u>(174,998)</u>	<u>(1,102)</u>	<u>469,342</u>	

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	8,643,817	SE	24.494%	2,117,182	Below
Other Tangible Property	399	3	<u>(1,141,235)</u>	SE	24.494%	<u>(279,529)</u>	Below
			<u>7,502,583</u>			<u>1,837,652</u>	Below
Final Reclamation Liability	2533	3	(243,219)	SE	24.494%	(59,573)	Below

Adjustment Detail

Other Tangible Property

December 2018 13 Mth. Avg. Balance	8,643,817	8.2.1
December 2019 13 Mth. Avg. Balance	<u>7,502,583</u>	8.2.1
Adjust to December 2019 13 Mth. Avg. Balance	<u>(1,141,235)</u>	Above

Final Reclamation Liability

December 2018 12 Mth. Avg. Balance	(6,387,172)	8.2.2
December 2019 12 Mth. Avg. Balance	<u>(6,630,391)</u>	8.2.2
Adjust to December 2019 12 Mth. Avg. Balance	<u>(243,219)</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 2019. The adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp
Results of Operations - December 2018
Trapper Mine Rate Base

DESCRIPTION	Dec-17 Actual	Jan-18 Actual	Feb-18 Actual	Mar-18 Actual	Apr-18 Actual	May-18 Actual	Jun-18 Actual	Jul-18 Actual	Aug-18 Actual	Sep-18 Actual	Oct-18 Actual	Nov-18 Actual	Dec-18 Actual
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
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	126,322,483	127,906,723	128,548,021	129,574,591	129,763,904	129,913,890	130,204,633	130,133,762	129,864,875	129,871,017	130,193,843	130,441,539	131,436,326
Total Property, Plant, and Equipment	146,906,282	148,490,522	149,131,820	150,158,390	150,347,703	150,497,689	150,788,432	150,717,561	150,448,674	150,448,674	150,777,642	151,025,338	152,020,125
Accumulated Depreciation	(116,676,314)	(117,278,354)	(117,803,380)	(118,320,427)	(118,973,843)	(119,493,388)	(120,049,556)	(120,641,613)	(120,799,407)	(121,373,783)	(121,894,334)	(122,342,644)	(122,843,808)
Total Property, Plant, and Equipment	30,229,968	31,212,168	31,328,440	31,837,963	31,373,860	31,004,301	30,738,876	30,075,948	29,649,267	29,081,033	28,883,308	28,682,694	29,176,317
Other													
Inventories	6,377,274	6,288,107	5,917,842	5,761,355	5,825,615	6,076,798	5,671,013	5,547,897	6,244,181	6,645,821	6,529,793	5,873,119	6,388,403
Prepaid Expenses	485,891	379,239	322,916	242,771	132,770	7,378,988	6,680,252	6,063,412	5,458,214	5,026,844	4,956,612	4,283,383	3,889,048
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	60,000	60,000	60,000	60,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Total Other	7,423,165	7,227,346	6,800,758	6,564,126	6,528,385	14,025,786	12,921,265	12,181,309	12,272,395	12,242,665	12,056,405	10,726,502	10,847,451
Total Rate Base	37,653,133	38,439,514	38,129,198	38,402,089	37,902,245	45,030,087	43,660,141	42,257,257	41,921,662	41,323,698	40,939,713	39,409,196	40,023,768
PacifiCorp Share	8,057,770	8,226,056	8,159,648	8,218,047	8,111,080	9,636,439	9,343,270	9,043,053	8,971,236	8,843,271	8,761,099	8,433,568	8,565,086

DESCRIPTION	Dec-18 Actual	Jan-19 Forecast	Feb-19 Forecast	Mar-19 Forecast	Apr-19 Forecast	May-19 Forecast	Jun-19 Forecast	Jul-19 Forecast	Aug-19 Forecast	Sep-19 Forecast	Oct-19 Forecast	Nov-19 Forecast	Dec-19 Forecast
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
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	131,436,326	131,629,302	131,822,278	132,015,253	132,208,229	132,401,205	132,594,181	132,787,156	132,980,132	133,173,108	133,366,084	133,559,059	133,752,035
Total Property, Plant, and Equipment	152,020,125	152,213,101	152,406,077	152,599,052	152,792,028	152,985,004	153,177,980	153,370,955	153,563,931	153,756,907	153,949,883	154,142,858	154,335,834
Accumulated Depreciation	(122,843,808)	(123,428,695)	(124,013,582)	(124,598,470)	(125,183,357)	(125,768,244)	(126,353,131)	(126,938,019)	(127,522,906)	(128,107,793)	(128,692,680)	(129,277,567)	(129,862,455)
Total Property, Plant, and Equipment	29,176,317	28,784,406	28,392,494	28,000,583	27,608,671	27,216,760	26,824,848	26,432,937	26,041,025	25,649,114	25,257,202	24,865,291	24,473,379
Other													
Inventories	6,388,403	6,329,548	6,270,693	6,211,838	6,152,983	6,094,128	6,035,273	5,976,417	5,917,562	5,858,707	5,799,852	5,740,997	8,000,000
Prepaid Expenses	3,889,048	3,351,091	2,813,135	2,275,178	1,737,221	1,199,265	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	70,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Total Other	10,847,451	10,250,639	9,653,827	9,057,016	8,470,204	7,873,392	7,115,273	7,056,417	6,997,562	6,938,707	6,879,852	6,820,997	9,080,000
Total Rate Base	40,023,768	39,035,045	38,046,322	37,057,598	36,078,875	35,090,152	33,940,121	33,489,354	33,038,588	32,587,821	32,137,055	31,686,288	33,553,379
PacifiCorp Share (21.40%)	8,565,086	8,353,500	8,141,913	7,930,326	7,720,879	7,509,292	7,263,186	7,166,722	7,070,258	6,973,794	6,877,330	6,780,866	7,180,423

December 2018 13 Mth. Avg. Balance 8,643,817 Ref 8.2
December 2019 13 Mth. Avg. Balance 7,502,583 Ref 8.2

PacifiCorp
 Results of Operations - December 2018
 Trapper Mine
 Final Reclamation Liability

Actuals

Description:	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Final Reclamation Liability	(6,269,368)	(6,287,618)	(6,313,971)	(6,335,418)	(6,355,433)	(6,380,020)	(6,401,515)	(6,423,370)	(6,437,021)	(6,458,977)	(6,485,177)	(6,498,181)

Pro Forma

Description:	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Final Reclamation Liability	(6,519,791)	(6,538,454)	(6,558,099)	(6,579,709)	(6,600,336)	(6,619,981)	(6,641,591)	(6,662,218)	(6,679,899)	(6,702,549)	(6,721,212)	(6,740,857)

12 Month Average :

December 2018 12 Mth. Avg. Balance	(6,387,172)	
December 2019 12 Mth. Avg. Balance	(6,630,391)	
Adjustment to Rate Base	<u>(243,219)</u>	Ref 8.2

	<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 Rate Base:							
Other Tangible Property	399	1	125,612,591	SE	24.494%	30,767,042	Below
Other Tangible Property	399	3	<u>(21,410,661)</u>	SE	24.494%	<u>(5,244,241)</u>	Below
			<u>104,201,930</u>			<u>25,522,801</u>	

Adjustment Detail

December 2018 13 Mth. Avg. Balance	125,612,591	8.3.1
December 2019 13 Mth. Avg. Balance	<u>104,201,930</u>	8.3.1
Adj to December 2019 13 Mth. Avg. Bal	<u>(21,410,661)</u>	Above

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2018
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-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1 Structure, Equipment, Mine Dev.	486,536	487,309	488,217	488,729	485,959	481,808	450,708	451,262	451,775	450,784	451,137	446,778	447,148
2 Materials & Supplies	18,342	17,865	17,837	17,951	17,782	17,072	17,074	16,693	16,574	16,259	15,821	15,986	15,983
4 Pit Inventory	51,373	46,502	41,908	39,500	41,999	43,307	45,462	44,834	41,254	42,435	38,151	35,961	29,203
5 Deferred Long Wall Costs	2,060	2,277	2,289	2,255	1,815	1,532	1,527	1,387	1,048	777	602	376	2,521
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(347,202)	(349,341)	(351,807)	(354,271)	(353,778)	(351,712)	(322,901)	(324,943)	(327,332)	(328,598)	(330,580)	(329,063)	(330,770)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	211,109	204,612	198,445	194,164	193,777	192,006	191,870	189,233	183,320	181,657	175,132	170,037	164,085
PacifiCorp Share (66.67%)	140,739	136,408	132,296	129,443	129,184	128,004	127,914	126,155	122,213	121,104	116,754	113,358	109,390

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-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1 Structure, Equipment, Mine Dev.	447,148	447,201	447,244	447,324	447,555	447,627	448,091	448,261	451,465	456,002	457,383	457,541	457,614
2 Materials & Supplies	15,983	16,555	16,555	16,555	16,555	16,555	16,555	16,555	16,555	16,555	16,555	16,555	16,555
4 Pit Inventory	29,203	28,950	28,933	29,803	35,742	39,474	42,267	40,366	38,408	35,797	29,046	25,603	22,762
5 Deferred Long Wall Costs	2,521	2,215	1,913	1,586	1,297	1,010	695	431	91	179	2,707	2,470	2,225
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(330,770)	(333,265)	(335,708)	(338,176)	(340,577)	(342,944)	(345,370)	(347,709)	(350,207)	(352,640)	(354,742)	(357,176)	(359,569)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	164,085	161,657	158,937	157,091	160,572	161,721	162,237	157,904	156,312	155,893	150,948	144,993	139,587
PacifiCorp Share (66.67%)	109,390	107,771	105,958	104,727	107,048	107,814	108,158	105,269	104,208	103,928	100,632	96,662	93,058

December 2018 - 13 Mth. Avg. Balance	125,613	Ref 8.3
December 2019 - 13 Mth. Avg. Balance	104,202	Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(103,359)	CA	Situs	-	8.4.1
Customer Advances	252	1	(929,083)	OR	Situs	(929,083)	8.4.1
Customer Advances	252	1	(318,842)	WA	Situs	-	8.4.1
Customer Advances	252	1	(348,026)	ID	Situs	-	8.4.1
Customer Advances	252	1	(8,810,804)	UT	Situs	-	8.4.1
Customer Advances	252	1	(455,822)	WY	Situs	-	8.4.1
Customer Advances	252	1	10,965,935	SG	26.060%	2,857,728	8.4.1
			<u>0</u>			<u>1,928,646</u>	

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2018
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(103,359)	(103,359)	Page 8.4
252OR	(930,373)	(1,859,456)	(929,083)	Page 8.4
252WA	(9,045)	(327,886)	(318,842)	Page 8.4
252IDU	-	(348,026)	(348,026)	Page 8.4
252UT	(681,615)	(9,492,419)	(8,810,804)	Page 8.4
252WYP	-	(455,822)	(455,822)	Page 8.4
252SG	(41,622,028)	(30,656,093)	10,965,935	Page 8.4
Total	(43,243,061)	(43,243,061)	-	

**PacifiCorp
Oregon Results of Operations - December 2018
Pro Forma Major Plant Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	2	14,623,346	SG	26.060%	3,810,852	
Hydro Production	332	2	2,873,001	SG-U	26.060%	748,705	
Other Production	343	2	6,455,683	SG	26.060%	1,682,354	
Transmission	355	2	50,256,000	SG	26.060%	13,096,740	
Distribution - California	364	2	7,122,529	CA	Situs	-	
Distribution - Oregon	364	2	24,619,216	OR	Situs	24,619,216	
Distribution - Washington	364	2	2,057,130	WA	Situs	-	
Distribution - Utah	364	2	658,134	UT	Situs	-	
General Plant - Oregon	397	2	9,175,957	OR	Situs	9,175,957	
General Plant - Utah	397	2	52,463	UT	Situs	-	
General Plant - California	397	2	517,971	CA	Situs	-	
General Plant	397	2	426,589	SO	27.337%	116,619	
General Plant	397	2	234,409	SG	26.060%	61,087	
Intangible Plant	303	2	5,854,670	SO	27.337%	1,600,517	
Intangible Plant	303	2	2,269,877	WY	Situs	-	
Intangible Plant	303	2	(52,228)	CA	Situs	-	
Intangible Plant	303	2	3,965,816	CN	31.336%	1,242,744	
			<u>131,110,562</u>			<u>56,154,790</u>	8.5.3
Steam Production	312	3	12,436,773	SG	26.060%	3,241,030	
Hydro Production	332	3	1,680,923	SG-U	26.060%	438,049	
Other Production	343	3	4,605,520	SG	26.060%	1,200,201	
Other Production	343	3	198,434,015	SG-W	26.060%	51,712,009	
Transmission	355	3	81,219,813	SG	26.060%	21,165,926	
Distribution - Oregon	364	3	19,345,270	OR	Situs	19,345,270	
Distribution - Washington	364	3	1,028,651	WA	Situs	-	
Distribution - Utah	364	3	3,557,107	UT	Situs	-	
Distribution - Wyoming	364	3	7,629,050	WY	Situs	-	
General Plant	397	3	195,577	SO	27.337%	53,466	
Intangible Plant	303	3	4,541,231	SO	27.337%	1,241,456	
			<u>334,673,928</u>			<u>98,397,406</u>	8.5.3
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	1,955,979	SG	26.060%	509,729	
Schedule M Additions	SCHMAT	2	210,845	CA	Situs	-	
Schedule M Additions	SCHMAT	2	1,034,353	OR	Situs	1,034,353	
Schedule M Additions	SCHMAT	2	19,327	UT	Situs	-	
Schedule M Additions	SCHMAT	2	56,939	WA	Situs	-	
Schedule M Additions	SCHMAT	2	44,561	WY	Situs	-	
Schedule M Additions	SCHMAT	2	264,688	CN	31.336%	82,944	
Schedule M Additions	SCHMAT	2	296,123	SO	27.337%	80,952	
			<u>3,882,815</u>			<u>1,707,978</u>	6.1

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2018 and the year ending December 2019. 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 2018
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 Tax:							
Deferred Tax Expense	41110	2	(480,909)	SG	26.060%	(125,325)	
Deferred Tax Expense	41110	2	(51,840)	CA	Situs	-	
Deferred Tax Expense	41110	2	(254,312)	OR	Situs	(254,312)	
Deferred Tax Expense	41110	2	(4,752)	UT	Situs	-	
Deferred Tax Expense	41110	2	(13,999)	WA	Situs	-	
Deferred Tax Expense	41110	2	(10,956)	WY	Situs	-	
Deferred Tax Expense	41110	2	(65,078)	CN	31.336%	(20,393)	
Deferred Tax Expense	41110	2	(72,807)	SO	27.337%	(19,904)	
			<u>(954,653)</u>			<u>(419,934)</u>	
Accum Def Inc Tax Bal	282	2	240,455	SG	26.060%	62,663	
Accum Def Inc Tax Bal	282	2	25,920	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	127,156	OR	Situs	127,156	
Accum Def Inc Tax Bal	282	2	2,376	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	7,000	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	5,478	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	32,539	CN	31.336%	10,197	
Accum Def Inc Tax Bal	282	2	36,404	SO	27.337%	9,952	
			<u>477,328</u>			<u>209,967</u>	
Schedule M Additions	SCHMAT	3	8,193,530	SG	26.060%	2,135,238	
Schedule M Additions	SCHMAT	3	24,649	WA	Situs	-	
Schedule M Additions	SCHMAT	3	486,110	OR	Situs	486,110	
Schedule M Additions	SCHMAT	3	96,205	UT	Situs	-	
Schedule M Additions	SCHMAT	3	227,585	WY	Situs	-	
Schedule M Additions	SCHMAT	3	196,662	SO	27.337%	53,762	
			<u>9,224,740</u>			<u>2,675,110</u>	8.5.8
Schedule M Deductions	SCHMDT	3	174,946,786	SG	26.060%	45,591,225	
Schedule M Deductions	SCHMDT	3	201,467	WA	Situs	-	
Schedule M Deductions	SCHMDT	3	1,538,439	OR	Situs	1,538,439	
Schedule M Deductions	SCHMDT	3	144,507	UT	Situs	-	
Schedule M Deductions	SCHMDT	3	513,140	WY	Situs	-	
Schedule M Deductions	SCHMDT	3	6,986,519	SO	27.337%	1,909,935	
			<u>184,330,858</u>			<u>49,039,599</u>	8.5.8

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2018 and the year ending December 2019. 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 COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Deferred Tax Expense	41010	3	40,998,954	SG	26.060%	10,684,349	
Deferred Tax Expense	41010	3	43,473	WA	Situs	-	
Deferred Tax Expense	41010	3	258,732	OR	Situs	258,732	
Deferred Tax Expense	41010	3	11,876	UT	Situs	-	
Deferred Tax Expense	41010	3	70,209	WY	Situs	-	
Deferred Tax Expense	41010	3	1,669,394	SO	27.337%	456,370	
			<u>43,052,638</u>			<u>11,399,451</u>	8.5.8
Accum Def Inc Tax Bal	282	3	(13,638,735)	SG	26.060%	(3,554,261)	
Accum Def Inc Tax Bal	282	3	(6,724)	WA	Situs	-	
Accum Def Inc Tax Bal	282	3	(81,111)	OR	Situs	(81,111)	
Accum Def Inc Tax Bal	282	3	(6,373)	UT	Situs	-	
Accum Def Inc Tax Bal	282	3	(33,628)	WY	Situs	-	
Accum Def Inc Tax Bal	282	3	(296,552)	SO	27.337%	(81,070)	
			<u>(14,063,122)</u>			<u>(3,716,442)</u>	8.5.8

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2018 and the year ending December 2019. 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
Results of Operations - December 2018
Major Plant Addition Summary

Description	Factor	Jan-18 to Dec-18 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan-19 to Dec-19 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	SG	29,149,636	14,623,346	45,082,135	12,436,773	27,060,118
Various	SSGCH	-	-	-	-	-
Total Steam Plant		29,149,636	14,623,346	45,082,135	12,436,773	27,060,118
Hydro Production Plant:						
Various	SG-P	-	-	-	-	-
Various	SG-U	3,112,417	2,873,001	7,284,000	1,680,923	4,553,924
Total Hydro Plant		3,112,417	2,873,001	7,284,000	1,680,923	4,553,924
Other Production Plant:						
Various Wind Other	SG-W	-	-	826,831,696	198,434,015	198,434,015
Various	SG	16,840,929	6,455,683	9,978,627	4,605,520	11,061,203
Total Other Plant		16,840,929	6,455,683	836,810,323	203,039,535	209,495,218
Transmission Plant:						
Various	SG	82,358,570	50,256,000	143,851,621	81,219,813	131,475,814
Total Transmission Plant		82,358,570	50,256,000	143,851,621	81,219,813	131,475,814
Distribution Plant:						
California	CA	9,822,332	7,122,529	-	-	7,122,529
Oregon	OR	45,790,000	24,619,216	41,025,038	19,345,270	43,964,486
Washington	WA	6,491,946	2,057,130	5,372,459	1,028,651	3,085,780
Utah	UT	4,981,409	658,134	3,853,532	3,557,107	4,215,240
Wyoming	WYP	-	-	13,683,743	7,629,050	7,629,050
Idaho	ID	-	-	-	-	-
Total Distribution Plant		67,085,686	34,457,008	63,934,773	31,560,077	66,017,085
General Plant:						
California	CA	656,808	517,971	-	-	517,971
Oregon	OR	10,447,155	9,175,957	-	-	9,175,957
Washington	WA	-	-	-	-	-
Utah	UT	85,233	52,463	-	-	52,463
Idaho	ID	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
Wyoming	WYU	-	-	-	-	-
General	SO	1,232,321	426,589	2,542,500	195,577	622,166
General	SE	-	-	-	-	-
General	SG	301,617	234,409	-	-	234,409
Total General Plant		12,723,135	10,407,389	2,542,500	195,577	10,602,966
Mining Plant:						
Coal Mine	SE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	(4,465,929)	5,854,670	19,436,000	4,541,231	10,395,901
Wyoming	WYP	4,179,066	2,269,877	-	-	2,269,877
Utah	UT	-	-	-	-	-
General	SG	-	-	-	-	-
Oregon	OR	-	-	-	-	-
General	CN	17,625,407	3,965,816	-	-	3,965,816
California	CA	-	(52,228)	-	-	(52,228)
Total Intangible Plant		17,338,544	12,038,134	19,436,000	4,541,231	16,579,365
Total Electric Plant in Service		228,608,918	131,110,562	1,118,941,351	334,673,928	465,784,490
		Ref. 8.5.6	Ref. 8.5	Ref. 8.5.7	Ref. 8.5.1	

PacifiCorp
Results of Operations - December 2018
Major Plant Addition Detail - January 2018 - December 2018

Project Description	Account	Factor	In-Service Date	Jan 18 - Dec 18 Plant Additions
Steam Production				
DJ U0 - PUMPS AND VALVES - 2018	312	SG	CY 2018	2,820,721
DJ U2 Turbine Major Overhaul 2018	312	SG	CY 2018	3,118,331
DJ U4 Install Air Preheater Coils 2018	312	SG	CY 2018	2,935,034
DJ U1 Turbine Bearing Fire 18 Rtr/Brgs/Blts	312	SG	CY 2018	2,022,067
Huntington U1 Cooling Tower Cells 1 - 6 Rebuild	312	SG	CY 2018	2,234,399
Hunter 301 Upper Nose Arch Replacement	312	SG	CY 2018	2,002,470
Jim Bridger U1 Replace Finishing Superheater 18	312	SG	CY 2018	5,644,761
Jim Bridger U1 APH Baskets 18	312	SG	CY 2018	2,213,902
Naughton ELG NAU Ash Trans WstWatr Zero Discharge	312	SG	CY 2018	6,157,952
Steam Production Total				29,149,636
Hydro Production				
Oneida 3 Mech Replace & Refurbish	332	SG-U	CY 2018	3,112,417
Hydro Production Total				3,112,417
Other Production				
Lakeside U21 COMBUSTION OVERHAUL - CY2018	343	SG	CY 2018	8,411,319
Lakeside U22 COMBUSTION OVERHAUL - CY2018	343	SG	CY 2018	8,429,611
Other Production Total				16,840,929
Transmission				
NE Portland Trans Upgrade	355	SG	CY 2018	6,000,961
Gromore Sub Construct New 115kV-12kV Sub	355	SG	CY 2018	1,058,236
Spanish Fork Circuit Breaker Add TPL	355	SG	CY 2018	2,042,225
Q0092 Cowlitz PUD Interconnection	355	SG	CY 2018	5,236,505
Kinport Substation: Repl C341 Series Cap	355	SG	CY 2018	3,379,926
Idaho Pwr Borah Midpoint #1 Rpl Wood-Stl	355	SG	CY 2018	2,434,961
Purgatory Flat New 138kV (UAMPS)	355	SG	CY 2018	18,536,693
Carbon Ashley 138kv Trans BIA Permit Ren	355	SG	CY 2018	4,410,458
Riverdale-El Monte: Upgr 46kV Ln to 138	355	SG	CY 2018	2,628,054
Vitesse - Facebook 60 MW Load Addition	355	SG	CY 2018	14,788,008
Sams Valley 500-230kV New Substation	355	SG	CY 2018	10,811,608
Syracuse-Install 2nd 345-138 kV Trf TPL	355	SG	CY 2018	2,925,260
Lewis & Clark Breaker/N Coast Reliab	355	SG	CY 2018	4,704,611
Goshen Spare 345-161 kV 700 MVA Trf TPL	355	SG	CY 2018	3,401,063
Transmission Total				82,358,570

PacifiCorp
Results of Operations - December 2018
Major Plant Addition Detail - January 2018 - December 2018

Project Description	Account	Factor	In-Service Date	Jan 18 - Dec 18 Plant Additions
Distribution				
California AMI Adv Metering Infrastructr	364	CA	CY 2018	7,562,796
Oregon AMI - IT System Modification	364	OR	CY 2018	44,786,481
NE Portland Trans Upgrade	364	OR	CY 2018	1,003,520
Porter Rockwell Sub 2nd 138-13.2 Xfmr	364	UT	CY 2018	3,569,000
Gromore Sub Construct New 115kV-12kV Sub	364	WA	CY 2018	6,491,946
Riverdale-El Monte: Upgr 46kV Ln to 138	364	UT	CY 2018	1,412,408
Delta Fire Damaged Facilities	364	CA	CY 2018	2,259,535
Distribution Total				67,085,686
General				
California AMI Adv Metering Infrastructr	397	CA	CY 2018	656,808
California AMI Adv Metering Infrastructr	397	OR	CY 2018	130,320
California AMI Adv Metering Infrastructr	397	SO	CY 2018	437,559
Oregon AMI - IT System Modification	397	OR	CY 2018	1,554,475
Oregon AMI - IT System Modification	397	SO	CY 2018	(196,539)
Grants Pass Service Center Purchase	397	OR	CY 2018	2,507,525
NE Portland Trans Upgrade	397	OR	CY 2018	173
NE Portland Trans Upgrade	397	SO	CY 2018	105,009
Portland Undgrnd Inst Network Monitoring	397	OR	CY 2018	6,254,662
Porter Rockwell Sub 2nd 138-13.2 Xfmr	397	UT	CY 2018	85,233
Purgatory Flat New 138kV (UAMPS)	397	SG	CY 2018	205,849
Purgatory Flat New 138kV (UAMPS)	397	SO	CY 2018	886,293
Riverdale-El Monte: Upgr 46kV Ln to 138	397	SG	CY 2018	59,840
Riverdale-El Monte: Upgr 46kV Ln to 138	397	SO	CY 2018	-
Syracuse-Install 2nd 345-138 kV Trf TPL	397	SG	CY 2018	35,928
General Total				12,723,135
Intangible				
California AMI Adv Metering Infrastructr	303	CN	CY 2018	1,905,218
California AMI Adv Metering Infrastructr	303	SO	CY 2018	12,577
Oregon AMI - IT System Modification	303	CN	CY 2018	15,720,189
Oregon AMI - IT System Modification	303	SO	CY 2018	(12,130,109)
Vitesse - Facebook 60 MW Load Addition	303	SO	CY 2018	7,651,603
Aeolus-Bridger/Anticline Seg D2 500kV TL	303	WYP	CY 2018	4,179,066
Intangible Total				17,338,544
				228,608,918
				Ref 8.5.4

PacifiCorp
Results of Operations - December 2018
Major Plant Addition Detail - January 2019 - December 2019

Project Description	Account	Factor	In-Service Date	Jan 19 - Dec 19 Plant Additions
Steam Production				
Jim Bridger U3 SCR Catalyst Replacement 19	312	SG	Jun-19	2,452,871
Craig CRGU5 RELIABILITY/ABILITY TO SERVE CY19	312	SG	Dec-19	2,072,300
Craig CRGU2 2B SOOT BLOWING BOOSTER COMPRESSOR	312	SG	Jul-19	2,623,694
Jim Bridger U3 Reheater Bottom Bend Replacement 19	312	SG	Jun-19	2,120,490
Dave Johnston U3 RH Pendant Assembly Replacement	312	SG	Apr-19	2,810,345
Naughton 3 Limited Gas Conversion 80MW	312	SG	Dec-19	3,226,352
Colstrip 3-4: Water Management System	312	SG	Dec-19	4,039,047
Dave Johnston U0 - DJ CCR Ash Disposal System	312	SG	Oct-19	8,237,666
Dave Johnston U3 - Turbine Major Overhaul 2019	312	SG	Jun-19	4,256,278
Huntington U2 2-2 GSU Replacement	312	SG	Oct-19	3,572,706
Huntington U2 Boiler Economizer Replacement w/hea	312	SG	Oct-19	6,959,879
Huntington U2 Cooling Tower Cells 1-6 Rebuild	312	SG	Nov-19	2,710,508
Steam Production Total				45,082,135
Other Production				
Lakeside U00 Central Utah Water Conservancy District CY19	343	SG	Jul-19	9,978,627
Glenrock 1 Repowering	343	SG-W	Sep-19	106,512,153
Goodnoe Hills Repowering	343	SG-W	Oct-19	104,050,350
High Plains Repowering	343	SG-W	Nov-19	119,510,354
Leaning Juniper Repowering	343	SG-W	Aug-19	105,809,433
Marengo 1 Repowering	343	SG-W	Nov-19	140,398,920
Marengo 2 Repowering	343	SG-W	Nov-19	70,357,281
McFadden Repowering	343	SG-W	Nov-19	34,455,284
Seven Mile 1 Repowering	343	SG-W	Sep-19	121,627,804
Seven Mile 2 Repowering	343	SG-W	Sep-19	24,110,117
Other Pduction Total				836,810,323
Hydro Production				
Soda Spinning Reserve	332	SG-U	Oct-19	4,126,000
Oneida 2 Rotor Replacement	332	SG-U	Oct-19	3,158,000
Hydro Production Total				7,284,000
Transmission				
Gunnison: Install Cap, Rebuild Salina-Gunnsn Line	355	SG	May-19	2,995,502
Sigurd Red Butte - BLM ROW Renewal	355	SG	May-19	3,857,282
DJ - Thunder Creek 57kV to 69kV Conversion	355	SG	Dec-19	142,399
Rexburg Sub: Install 161kV Source from Rigby	355	SG	Mar-19	9,994,782
Boise White Paper LLC Load Addition - T	355	SG	Aug-19	6,135,280
Vitesse - Facebook 60 MW Load Addition	355	SG	Dec-19	6,311,704
Populus-Terminal 345kv line - Staker (GW)	355	SG	Nov-19	3,226,761
Wallula - McNary 230 kV Line	355	SG	Jan-19	34,723,150
Vantage - Pomona Heights - TPL002	355	SG	Oct-19	48,464,761
Delta Fire Lakehead	355	SG	Feb-19	28,000,000
Transmission Total				143,851,621
Distribution				
DJ - Thunder Creek 57kV to 69kV Conversion	364	WYP	Dec-19	5,865,759
Glendo: New Greenfield Sub/Capacity Increase	364	WYP	Oct-19	2,022,398
Herriman Sub: Install 2nd 138-12.5 kV Transformer	364	UT	Sep-18	3,853,532
Jackalope Sub: Add 2nd xfmr - Remove Douglas Town Sub	364	WYP	Feb-19	5,795,586
Oregon AMI - Meter Replacement	364	OR	Various	32,779,674
Portland u/g Network Monitoring System	364	OR	Oct-19	2,190,704
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5	364	OR	Sep-19	3,225,782
Boise White Paper LLC Load Addition	364	WA	Aug-19	2,000,000
Tieton Substation Increase Capacity	364	WA	Dec-19	3,372,459
Kennedy Substation Convert to Distribution	364	OR	Jun-19	2,828,878
Distribution Total				63,934,773

PacifiCorp
Results of Operations - December 2018
Major Plant Addition Detail - January 2019 - December 2019

Project Description	Account	Factor	In-Service Date	Jan 19 - Dec 19 Plant Additions
General				
Tier 1 Storage TOM	397	SO	Dec-19	2,542,500
General Total				2,542,500
Intangible				
UII Revenue Module	303	SO	Dec-19	3,300,000
Mission 3	303	SO	Dec-19	9,536,000
Energizing Customer Tools (ECT)	303	SO	Jun-19	6,600,000
Intangible Total				19,436,000
				1,118,941,351
				Ref 8.5.4

PacifiCorp
Results of Operations - December 2018
Major Plant Additions Adjustment - Oregon 13-month average
Tax Summary

Description	Allocation Factor	CY 2019 PIt Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Deferred Tax Expense	13-Mo. Avg 282 Accum Def Income Tax Balance
Steam Plant in April 2019	SG	2,810,345	101,753	105,388	893	(2,291)
Steam Plant in June 2019 - Pollution Control	SG	2,452,871	67,913	141,918	18,197	(5,771)
Steam Plant in June 2019	SG	6,376,768	176,556	239,129	15,384	(11,157)
Steam Plant in July 2019	SG	2,623,694	42,841	98,389	13,657	(5,572)
Steam Plant in October 2019	SG	18,770,251	166,398	703,884	132,149	(21,112)
Steam Plant in November 2019	SG	2,710,508	17,318	101,644	20,733	(2,447)
Steam Plant in December 2019	SG	9,337,699	19,887	350,164	81,204	(6,246)
Total Steam Plant		45,082,135	592,666	1,740,516	282,217	(54,596)
Hydro Plant In October 2019	SG	7,284,000	68,452	273,150	50,328	(8,002)
Total Hydro Plant		7,284,000	68,452	273,150	50,328	(8,002)
Lake Side U00 Central Utah Water Conservancey District CY 2019	SG	9,978,627	134,773	374,199	58,866	(58,866)
Glenrock 1 Repowering - Sep 2019	SG	106,512,153	1,026,611	21,302,431	4,985,135	(1,667,894)
Goodnoe Hills Repowering - Oct 2019	SG	104,050,350	716,345	20,810,070	4,940,363	(1,648,311)
High Plains Repowering - Nov 2019	SG	119,510,354	493,669	23,902,071	5,755,331	(1,908,782)
Leaning Juniper Repowering - Aug 2019	SG	105,809,433	1,311,220	21,161,887	4,880,603	(1,632,091)
Marengo 1 Repowering - Nov 2019	SG	140,398,920	579,954	28,079,784	6,761,273	(2,242,408)
Marengo 2 Repowering - Nov 2019	SG	70,357,281	290,629	14,071,456	3,388,237	(1,123,724)
McFadden Repowering - Nov 2019	SG	34,455,284	142,327	6,891,057	1,659,283	(550,309)
Seven Mile 1 Repowering - Sep 2019	SG	121,627,804	1,172,302	24,325,561	5,692,598	(1,904,593)
Seven Mile 2 Repowering - Sep 2019	SG	24,110,117	232,384	4,822,023	1,128,436	(377,545)
Total Other Production		836,810,323	6,100,214	165,740,539	39,250,125	(13,114,525)
Transmission January 2019	SG	34,723,150	565,686	1,736,158	287,778	(147,976)
Transmission February 2019	SG	28,000,000	427,942	1,400,000	238,998	(122,163)
Transmission March 2019	SG	9,994,782	138,216	499,739	88,885	(45,312)
Transmission May 2019	SG	6,852,783	74,812	342,639	65,851	(29,605)
Transmission August 2019	SG	6,135,280	40,187	306,764	65,542	(20,371)
Transmission October 2019	SG	48,464,761	173,579	2,423,238	553,115	(85,776)
Transmission November 2019	SG	3,226,761	6,664	161,338	38,029	(4,410)
Transmission December 2019	SG	6,454,103	5,112	322,705	78,086	(5,999)
Total Transmission		143,851,621	1,432,197	7,192,581	1,416,284	(461,612)
Distribution WYP Feb 2019	WY	5,795,586	151,497	217,334	16,189	(9,532)
Distribution OR Jun 2019	OR	2,828,878	38,699	106,083	16,569	(7,775)
Distribution OR Jul 2019 (Various)	OR	32,779,674	412,123	1,229,238	200,900	(63,641)
Distribution WA Aug 2019	WA	2,000,000	20,759	75,000	13,335	(4,406)
Distribution OR Sep 2019	OR	3,225,782	23,761	120,967	23,899	(6,980)
Distribution UT Sep 2018	UT	3,853,532	96,205	144,507	11,876	(6,373)
Distribution OR Oct 2019	OR	2,190,704	11,526	82,151	17,364	(2,715)
Distribution WYP Oct 2019	WY	2,022,398	12,462	75,840	15,583	(2,445)
Distribution WA Dec 2019	WA	3,372,459	3,889	126,467	30,138	(2,318)
Distribution WYP Dec 2019	WY	5,865,759	63,627	219,966	38,437	(21,652)
Total Distribution		63,934,773	834,548	2,397,553	384,290	(127,836)
Tier 1 Storage TOM - Dec 2019	SO	2,542,500	6,136	508,500	123,514	(9,501)
Total General		2,542,500	6,136	508,500	123,514	(9,501)
Intangible June 2019 - Energizing Customer Tools (ECT) Software	SO	6,600,000	165,732	2,199,780	500,103	(206,606)
Intangible December 2019 UII Revenue Models	SO	3,300,000	6,374	1,099,890	268,858	(20,681)
Intangible December 2019 Mission 3	SO	9,536,000	18,420	3,178,349	776,919	(59,763)
Total Intangible		19,436,000	190,526	6,478,019	1,545,880	(287,050)
Total Property in service		1,118,941,351	9,224,740	184,330,858	43,052,638	(14,063,122)
		Ref 8.5.5	Ref 8.5.1	Ref 8.5.1	Ref 8.5.2	Ref 8.5.2

	<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 Rate Base:							
1 - Fuel Stock - Pro Forma	151	3	(28,770,238)	SE	24.494%	(7,046,866)	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25316	3	221,538	SE	24.494%	54,263	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25317	3	(24,961)	SE	24.494%	(6,114)	8.6.1
2 - Prepaid Overhauls	186M	3	13,797,492	SG	26.060%	3,595,634	8.6.1

Description of Adjustment:

1 - Fuel stock levels for the 12 months ending December 2019 are projected to be lower than the 12 months ended December 2018 levels due to a decrease in the amount of coal stockpiled. 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 2019.

PacifiCorp
Results of Operations - December 2018
Miscellaneous Rate Base
13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	2017 Protocol Factor	Dec-2018	Dec-2019	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Jim Bridger	151	SE	25,690,480	17,930,649	(7,759,831)
Cholla	151	SE	14,264,685	5,910,879	(8,353,806)
Colstrip	151	SE	1,485,686	1,435,264	(50,422)
Craig	151	SE	16,500,672	9,817,977	(6,682,695)
Hayden	151	SE	1,428,759	1,834,827	406,068
Hunter	151	SE	47,213,259	42,751,092	(4,462,167)
Huntington	151	SE	24,281,765	24,270,074	(11,691)
Dave Johnston	151	SE	10,696,282	10,622,853	(73,429)
Naughton	151	SE	14,520,710	15,638,918	1,118,208
Prep Plant	151	SE	2,900,473	-	(2,900,473)
Rock Garden	151	SE	32,730,433	32,730,433	-
Total			191,713,202	162,942,965	(28,770,238)

Ref. 8.6

1 - Working Capital Deposits	Account	Factor	Dec-2018	Dec-2019	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(2,718,000)	(2,496,462)	221,538
DPEC Working Capital Deposit	25317	SE	(2,595,074)	(2,620,035)	(24,961)

Ref. 8.6

Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	Factor	Dec-2018	Dec-2019	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Lake Side 1	186M	SG	18,662,399	24,065,557	5,403,159
Chehalis	186M	SG	10,708,554	13,912,991	3,204,437
Currant Creek	186M	SG	7,670,207	11,799,688	4,129,481
Lake Side 2	186M	SG	10,969,809	11,540,564	570,755
Chehalis O&M	186M	SG	414,833	584,455	169,622
Currant Creek O&M	186M	SG	570,416	890,453	320,037
Total			48,996,217	62,793,709	13,797,492

Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove PHFU	105	1	(12,580,836)	SG	26.060%	(3,278,572)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
Remove PHFU	105	1	(7,203,607)	OR	Situs	(7,203,607)	
Remove PHFU	105	1	(5,730,529)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
			<u>(26,198,890)</u>			<u>(10,482,180)</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 2018
FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Alloc	Total
1050000	Plant Held for Future Use	3401000	Land owned in fee	SG	8,923,302
1050000	Plant Held for Future Use	3501000	Land owned in fee	SG	2,902,972
1050000	Plant Held for Future Use	3502000	Land rights	SG	754,562
1050000	Plant Held for Future Use	3601000	Land owned in fee	OR	3,695,769
1050000	Plant Held for Future Use	3601000	Land owned in fee	CA	683,318
1050000	Plant Held for Future Use	3601000	Land owned in fee	WYP	601
1050000	Plant Held for Future Use	3601000	Land owned in fee	UT	5,730,529
1050000	Plant Held for Future Use	3891000	Land owned in fee	OR	3,507,838
Total					26,198,890

Ref 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Elec. Plant Acq. Amort. Exp.	406	3	-	SG	26.060%	-	8.8.1
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	26.060%	-	8.8.1
Elec. Plant Acq. Acc. Amort.	115	3	(4,781,559)	SG	26.060%	(1,246,077)	8.8.1

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition and Cholla Transaction Costs Amortization in the base period (12 months ended December 2018) to pro forma period levels (12 months ending December 2019).

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)	4,781,559	144,704,699	(128,417,358)
Base Period Amount (below)	4,781,559	144,704,699	(123,635,799)
Pro Forma Adjustment	-	-	(4,781,559)
	<u>Ref. 8.8</u>	<u>Ref. 8.8</u>	<u>Ref. 8.8</u>

Year		<u>Rate Base</u>			<u>13 Month Avg Bal</u>		
		<u>Gross Acquisition</u>	<u>Beg Balance Accumulated Amortization</u>	<u>Amortization</u>	<u>End Balance Accumulated Amortization</u>	<u>Gross Acq</u>	<u>Acc Amort</u>
	Opening Balance	144,704,699			(121,245,019)		
2018	January	144,704,699	(121,245,019)	(398,463)	(121,643,483)		
	February	144,704,699	(121,643,483)	(398,463)	(122,041,946)		
	March	144,704,699	(122,041,946)	(398,463)	(122,440,409)		
	April	144,704,699	(122,440,409)	(398,463)	(122,838,872)		
	May	144,704,699	(122,838,872)	(398,463)	(123,237,336)		
	June	144,704,699	(123,237,336)	(398,463)	(123,635,799)		
	July	144,704,699	(123,635,799)	(398,463)	(124,034,262)		
	August	144,704,699	(124,034,262)	(398,463)	(124,432,726)		
	September	144,704,699	(124,432,726)	(398,463)	(124,831,189)		
	October	144,704,699	(124,831,189)	(398,463)	(125,229,652)		
	November	144,704,699	(125,229,652)	(398,463)	(125,628,115)		
	December	144,704,699	(125,628,115)	(398,463)	(126,026,579)	144,704,699	(123,635,799)
	Base Period Amort =			(4,781,559)			
2019	January	144,704,699	(126,026,579)	(398,463)	(126,425,042)		
	February	144,704,699	(126,425,042)	(398,463)	(126,823,505)		
	March	144,704,699	(126,823,505)	(398,463)	(127,221,968)		
	April	144,704,699	(127,221,968)	(398,463)	(127,620,432)		
	May	144,704,699	(127,620,432)	(398,463)	(128,018,895)		
	June	144,704,699	(128,018,895)	(398,463)	(128,417,358)		
	July	144,704,699	(128,417,358)	(398,463)	(128,815,822)		
	August	144,704,699	(128,815,822)	(398,463)	(129,214,285)		
	September	144,704,699	(129,214,285)	(398,463)	(129,612,748)		
	October	144,704,699	(129,612,748)	(398,463)	(130,011,211)		
	November	144,704,699	(130,011,211)	(398,463)	(130,409,675)		
	December	144,704,699	(130,409,675)	(398,463)	(130,808,138)	144,704,699	(128,417,358)
	Pro Forma Amort =			(4,781,559)			

Oregon Results of Operations - December 2018

Regulatory Asset Amortization

Electric Plant Acquisition Adjustment

GL Account 140800 - Actuals for 12 Months Ended December 2018

Year	Month	Addition / Amortization	Accumulated Amount
2017	12	-	156,468,483
2018	1	-	156,468,483
2018	2	-	156,468,483
2018	3	-	156,468,483
2018	4	-	156,468,483
2018	5	-	156,468,483
2017	6	-	156,468,483
2018	7	-	156,468,483
2018	8	-	156,468,483
2018	9	-	156,468,483
2018	10	-	156,468,483
2018	11	-	156,468,483
2018	12	-	156,468,483

System-allocated amount	144,704,699	Ref Tab B-15 & 8.8.1
Utah-situs amount	11,763,784	Ref Tab B-15
	<u>156,468,483</u>	

GL Account Balance

Account Number 140800

Calendar year 2018

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

Oregon Results of Operations - December 2018

Regulatory Asset Amortization

Accumulated Amortization

GL Account 145800 - Actuals for 12 Months Ended December 2018

Year	Month	Amort.	Accumulated Amount
2017	12	(423,600)	(122,086,836)
2018	1	(423,600)	(122,510,436)
2018	2	(423,600)	(122,934,036)
2018	3	(423,600)	(123,357,635)
2018	4	(423,600)	(123,781,235)
2018	5	(423,600)	(124,204,834)
2017	6	(423,600)	(124,628,434)
2018	7	(423,600)	(125,052,033)
2018	8	(423,600)	(125,475,633)
2018	9	(423,600)	(125,899,233)
2018	10	(423,600)	(126,322,832)
2018	11	(423,600)	(126,746,432)
2018	12	(423,600)	(127,170,031)

System-allocated amount (126,026,579) **Ref. Tab B-15 & 8.8.1**

Utah-situs amount (1,143,453) **Ref. Tab B-15**

(127,170,031)

GL Account Balance

Account Number 145800

Calendar year 2018

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				122,086,836.46-
1		423,599.57	423,599.57-	122,510,436.03-
2		423,599.58	423,599.58-	122,934,035.61-
3		423,599.57	423,599.57-	123,357,635.18-
4		423,599.59	423,599.59-	123,781,234.77-
5		423,599.56	423,599.56-	124,204,834.33-
6		423,599.58	423,599.58-	124,628,433.91-
7		423,599.58	423,599.58-	125,052,033.49-
8		423,599.56	423,599.56-	125,475,633.05-
9		423,599.58	423,599.58-	125,899,232.63-
10		423,599.58	423,599.58-	126,322,832.21-
11		423,599.58	423,599.58-	126,746,431.79-
12		423,599.57	423,599.57-	127,170,031.36-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Plant	341	1	(3,478,252)	SG	26.060%	(906,434)	
Other Plant	343	1	(179,652,601)	SG	26.060%	(46,817,562)	
Other Plant	344	1	(5,850,373)	SG	26.060%	(1,524,610)	
Other Plant	345	1	(12,277,690)	SG	26.060%	(3,199,573)	
Other Plant	346	1	(659,497)	SG	26.060%	(171,865)	
			<u>(201,918,413)</u>			<u>(52,620,045)</u>	8.9.1
Adjustment to Reserve:							
Other Plant	108OP	1	63,693,974	SG	26.060%	16,598,683	8.9.1
Adjustment to Depreciation Expense:							
Other Plant	403OP	1	(6,801,241)	SG	26.060%	(1,772,407)	8.9.1
Adjustment to O&M Expense:							
Administrative & General	929	1	(1,629,594)	SO	27.337%	(445,489)	8.9.1
Misc. Oth. Power Supply	549	1	(387)	SG	26.060%	(101)	8.9.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(6,861,666)	SCHMDEXP	27.965%	(1,918,895)	
Schedule M Adjustment	SCHMDT	1	(615,516)	TAXDEPR	26.209%	(161,324)	
Deferred Tax Expense	41010	1	1,687,050	SCHMDEXP	27.965%	471,791	
Deferred Tax Expense	41010	1	(151,334)	TAXDEPR	26.209%	(39,664)	
Deferred Tax Expense	41110	1	46,139	OR	Situs	46,139	
Accum. Def Inc Tax Bal	282	1	15,189,384	OR	Situs	15,189,384	

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 2018. This treatment is consistent with Commission Order No. 08-548.

PacifiCorp
Results of Operations - December 2018
Remove Rolling Hills

Rate Base Amounts	FERC Account	13 Month Average 12 ME Dec 2018	Ref.
Capital			
Other Plant	341	3,478,252	
Other Plant	343	179,652,601	
Other Plant	344	5,850,373	
Other Plant	345	12,277,690	
Other Plant	346	659,497	
		<u>201,918,413</u>	8.9
Depreciation Reserve			
Other Plant	108OP	(63,693,974)	8.9

Expense Amounts	FERC Account	12 ME Dec 2018	Ref.
Depreciation Expense			
Other Plant	403OP	6,801,241	8.9
Operation & Maintenance Expense			
Administrative & General	929	1,629,594	8.9
Administrative & General	549	387	8.9

PacifiCorp
Oregon Results of Operations - December 2018
Deer Creek Mine Closure

PAGE 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(715,344)	OR	Situs	(715,344)	8.10.1
Commercial	442	1	(1,119,957)	OR	Situs	(1,119,957)	8.10.1
Public Street & Highway	444	1	(5,522)	OR	Situs	(5,522)	8.10.1
			<u>(1,840,823)</u>				
Adjustment to Expense:							
<u>Remove base period amortization</u>							
Deer Creek mine amortization	501	1	(18,865,226)	SE	24.494%	(4,620,772)	8.10.2
Deer Creek mine contra amort - OR	501	1	(592,109)	OR	Situs	(592,109)	8.10.2
Closure cost amort - WY	506	1	(3,233,528)	SG	26.060%	(842,659)	8.10.2
Adjustment to Rate Base:							
<u>Remove Base Period Regulatory Asset</u>							
Unrecovered Plant	182M	1	(11,711,911)	SE	24.494%	(2,868,668)	
Unrecovered Plant	182M	1	120,325	OR	Situs	120,325	
Closure Costs	182M	3	(68,401,920)	SE	24.494%	(16,754,091)	
UMWA PBOP Savings	182M	3	6,442,881	OR	Situs	6,442,881	
<u>Add Pro Forma Period Regulatory Asset</u>							
Closure Costs	182M	3	69,985,177	SE	24.494%	17,141,888	8.10.3
UMWA PBOP Savings	182M	3	(8,283,704)	OR	Situs	(8,283,704)	8.10.4
Adjustment to Tax:							
<u>Remove Base Period Tax</u>							
Schedule M Addition	SCHMAT	1	(22,191,432)	SE	24.494%	(5,435,480)	
Schedule M Deduction	SCHMDT	1	(7,016,418)	SE	24.494%	(1,718,573)	
Schedule M Deduction	SCHMDT	1	1,464,446	OR	Situs	1,464,446	
Def Income Tax Expense	41110	1	5,456,119	SE	24.494%	1,336,400	
Def Income Tax Expense	41010	1	(1,725,099)	SE	24.494%	(422,539)	
Def Income Tax Expense	41010	1	360,057	OR	Situs	360,057	
Accum Def Income Tax Bal	283	1	(20,735,357)	SE	24.494%	(5,078,835)	
Accum Def Income Tax Bal	283	1	67,077,820	SE	24.494%	16,429,771	
Accum Def Income Tax Bal	190	1	1,183,460	SE	24.494%	289,872	
Accum Def Income Tax Bal	190	1	387,506	SO	27.337%	105,934	
Accum Def Income Tax Bal	283	1	1,248,282	SO	27.337%	341,248	
Accum Def Income Tax Bal	283	1	(1,562,213)	OR	Situs	(1,562,213)	
<u>Add Pro Forma Period Tax</u>							
Accum Def Income Tax Balance	283	3	(16,679,379)	SE	24.494%	(4,085,380)	
Accum Def Income Tax Balance	190	3	1,640,858	OR	Situs	1,640,858	

Description of Adjustment:

Oregon Order No. 15-161 in Docket UM 1712 approved closure of the Deer Creek mine located in Utah and ruled on several issues. Balances and treatment as approved by this order are reflected in unadjusted results for the 12 months ended December 2017. This adjustment removes the Deer Creek Unrecovered Plant Regulatory Assets from results because recovery of these amounts are authorized in separate tariff riders. Closure Costs and UMWA PBOP benefits settlement approved for deferral treatment are adjusted to reflect pro forma amounts for the 12 months ending December 2018. The deferral of PBOP benefits is reflected by reducing revenues.

PacifiCorp
Results of Operations - December 2018
Deer Creek Mine Closure
Savings in Company Postretirement Benefits due to UMWA Settlement

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

Accrual

Account Description

186853	Return Offset for Assets Sold	(1,840,823)
--------	-------------------------------	-------------

Spread to Revenue Accounts

440	Residential Sales	38.860%
442	Commercial & Industrial Sales	60.840%
444	Public Street and Highway Lighting	0.300%
		<u>100.000%</u>

Reduce revenue accounts for savings:

440	Residential Sales	(715,344)	Ref 8.10
442	Commercial & Industrial Sales	(1,119,957)	Ref 8.10
444	Public Street and Highway Lighting	(5,522)	Ref 8.10
		<u>(1,840,823)</u>	

PacifiCorp
Results of Operations - December 2018
Deer Creek Mine Closure
Amortization of Unrecovered Plant

Deer Creek Unrecovered Plant Amortization built into current rates is being returned to customers via Tariff 196 until rates are reset in a general rate case. These amortization amounts, as ordered in Docket No. UM 1712, are being recovered over a four-year period from June 2015 to May 2019. Therefore, Deer Creek Unrecovered Plant amortization amounts should be removed from unadjusted results.

	<u>Amort</u>	<u>FERC Account</u>	<u>Allocator</u>	<u>Ref</u>
Amortization of unrecovered plant	18,865,226	501	SE	8.10
Oregon Portion of Amort and Recovery	592,109	501	OR	8.10

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

	<u>Amort</u>	<u>FERC Account</u>	<u>Allocator</u>	<u>Ref</u>
Wyoming closure cost amortization in unadj results	3,233,528	506	SG	8.10

**PacifiCorp
Results of Operations - December 2018
Deer Creek Mine Closure
Amortization of Unrecovered Plant**

In UM 1712 the proposed mine closure tariff (Schedule 198) to address recovery of the costs associated with the plant closure was rejected. The OPUC will consider these costs when PacifiCorp files its next general rate case. The forecast of the balances of the costs deferred for CY 2019 are shown below.

Description	Account	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	
ARO	186820	7,997,438	8,014,968	8,032,498	8,050,028	8,067,558	8,085,088	8,102,618	8,120,148	8,137,678	8,155,208	8,172,738	8,190,268	8,207,798	
M&S	186825	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	
Prepaid Royalties	186826	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	
Recovery Royalties	186828	7,182,957	7,264,347	7,345,736	7,427,126	7,483,511	7,525,842	7,552,810	7,571,710	7,590,610	7,609,510	7,628,410	7,645,337	7,645,337	
Union Suppl Benefits	186830	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	
Non-Union Severance	186833	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	2,500,001	
Misc Closure Costs	186835	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	44,826,284	
Deer Creek Tax Flow Through	186839	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	
		72,432,326	72,531,245	72,630,165	72,729,085	72,803,000	72,862,861	72,907,359	72,943,789	72,980,219	73,016,648	73,053,078	73,087,536	73,105,066	
Closure to Joint Owners	186836	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	(2,867,313)	
		69,565,013	69,663,932	69,762,852	69,861,771	69,935,687	69,995,548	70,040,046	70,076,476	70,112,905	70,149,335	70,185,765	70,220,223	70,237,753	
															13 Mo Avg
															69,985,177
															Ref 8.10

PacifiCorp
Results of Operations - December 2018
Deer Creek Mine Closure
Savings Resulting from the UMWA PBOP Settlement (Account 186853)

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

	<u>13 Mo Avg</u>
End Bal	(8,283,704)
Beg Bal	(6,442,881)
Increase	<u><u>(1,840,823)</u></u>

	<u>Beg Bal</u>	<u>Deferral</u>	<u>End Bal</u>	<u>13 Mo Avg</u>
Jan-18	(5,522,469)	(153,402)	(5,675,871)	
Feb-18	(5,675,871)	(153,402)	(5,829,273)	
Mar-18	(5,829,273)	(153,402)	(5,982,675)	
Apr-18	(5,982,675)	(153,402)	(6,136,077)	
May-18	(6,136,077)	(153,402)	(6,289,479)	
Jun-18	(6,289,479)	(153,402)	(6,442,881)	
Jul-18	(6,442,881)	(153,402)	(6,596,283)	
Aug-18	(6,596,283)	(153,402)	(6,749,685)	
Sep-18	(6,749,685)	(153,402)	(6,903,087)	
Oct-18	(6,903,087)	(153,402)	(7,056,489)	
Nov-18	(7,056,489)	(153,402)	(7,209,891)	
Dec-18	(7,209,891)	(153,402)	(7,363,293)	(6,442,881) Ref 8.10
Deferral in 2018		(1,840,823) Ref 8.13.1		
Jan-19	(7,363,293)	(153,402)	(7,516,695)	
Feb-19	(7,516,695)	(153,402)	(7,670,096)	
Mar-19	(7,670,096)	(153,402)	(7,823,498)	
Apr-19	(7,823,498)	(153,402)	(7,976,900)	
May-19	(7,976,900)	(153,402)	(8,130,302)	
Jun-19	(8,130,302)	(153,402)	(8,283,704)	
Jul-19	(8,283,704)	(153,402)	(8,437,106)	
Aug-19	(8,437,106)	(153,402)	(8,590,508)	
Sep-19	(8,590,508)	(153,402)	(8,743,910)	
Oct-19	(8,743,910)	(153,402)	(8,897,312)	
Nov-19	(8,897,312)	(153,402)	(9,050,714)	
Dec-19	(9,050,714)	(153,402)	(9,204,116)	(8,283,704) Ref 8.10

	<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 alloc deferral	403SP	1	(5,616,693)	SG	26.060%	(1,463,713)	8.11.1
<u>Correct Allocation</u>							
Add situs alloc deferral	407	1	3,444,641	UT	Situs	-	8.11.1
Add situs alloc deferral	407	1	478,639	ID	Situs	-	8.11.1
Add situs alloc deferral	407	1	1,693,414	WY	Situs	-	8.11.1
			-			(1,463,713)	
			-			(1,463,713)	

Description of Adjustment:

The Carbon Plant was retired April 2015. This adjustment corrects the allocation of the base period accelerated depreciation deferral and amortization.

PacifiCorp
Results of Operations - December 2018
Carbon Plant Closure

On January 1, 2014 new depreciation rates for the Carbon Plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred in those states, to be amortized to expense after the plant was retired. This deferral and amortization of depreciation expense was booked on a company system factor. It should have been allocated situs to Utah, Idaho, and Wyoming as appropriate. The accounting detail is provided on Page 8.11.2.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY depn deferral	403SP	5,616,693	SG	8.11
<u>Correct</u>				
Utah depn deferral	407	3,444,641	UT	8.11
Idaho depn deferral	407	478,639	ID	8.11
Wyoming depn deferral	407	1,693,414	WY	8.11
		<u><u>5,616,693</u></u>		

PacifiCorp
Results of Operations - December 2018
Carbon Plant Closure
Deferral of Depreciation Expense - 12 Months Ended December 2018

Year	Posting period	Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2018	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	1	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	2	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	3	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	4	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	5	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	6	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	7	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	8	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	9	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	10	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	11	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2018	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2018	12	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2018	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2018	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
			<u>5,616,693</u>					

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Net Prepaid Balance	128	1	(4,128,704)	SO	27.337%	(1,128,682)	8.12.1
Net Prepaid Balance	182M	1	36,273	CA	Situs	-	8.12.1
Net Prepaid Balance	182M	1	407,236	OR	Situs	407,236	8.12.1
Net Prepaid Balance	182M	1	(400,231,437)	SO	27.337%	(109,413,012)	8.12.1
Net Prepaid Balance	2283	1	71,340,639	SO	27.337%	19,502,701	8.12.1
			<u>(332,575,994)</u>			<u>(90,631,757)</u>	
Adjustment to Tax:							
ADIT Balances	190	1	(19,497,221)	SO	27.337%	(5,330,040)	8.12.1
ADIT Balances	190	1	10,952	OR	Situs	10,952	8.12.1
ADIT Balances	190	1	992	CA	Situs	-	8.12.1
ADIT Balances	283	1	100,615,954	SO	27.337%	27,505,822	8.12.1
ADIT Balances	283	1	(111,077)	OR	Situs	(111,077)	8.12.1
ADIT Balances	283	1	(9,911)	CA	Situs	-	8.12.1
ADIT Balances	283	1	0	UT	Situs	-	8.12.1
			<u>81,009,690</u>			<u>22,075,657</u>	

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 2018
Prepaid Pension Asset

FERC Pension Account	Factor	December 2018 13 Mo Avg Allocation	Ref
128	SO	4,128,704	8.12
182M	CA	(36,273)	8.12
182M	OR	(407,236)	8.12
182M	SO	400,231,437	8.12
2283	SO	(71,340,639)	8.12
		332,575,994	8.12

FERC Tax Account	Factor	December 2018 13 Mo Avg Allocation	Ref
190	SO	19,497,221	8.12
190	OR	(10,952)	8.12
190	CA	(992)	8.12
283	SO	(100,615,954)	8.12
283	OR	111,077	8.12
283	CA	9,911	8.12
283	UT	(0)	8.12
		(81,009,690)	8.12

9. ALLOCATION FACTORS

Oregon Results of Operations
December 2018
13 Month Average Factors

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
13 MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL										Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY		
Situs	S	-	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Generation (Pac. Power Costs on SG)	SG-P	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Generation (R.M.P. Costs on SG)	SG-U	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Generation - Pac. Power	DGP	2.9827%	54.5201%	16.6221%	0.0000%	0.0000%	25.8751%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.7807%	11.4389%	4.7169%	0.0635%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Capacity	SC	1.4305%	26.5822%	8.1172%	43.7903%	5.7866%	14.2601%	0.0332%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy	SE	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy (Pac. Power Costs on SE)	SE-P	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy (R.M.P. Costs on SE)	SE-U	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Energy - Pac. Power	DEP	2.9978%	52.0258%	15.7801%	0.0000%	0.0000%	29.1963%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	82.3254%	12.3298%	5.2821%	0.0627%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Overhead	SO	2.0879%	27.3374%	7.7963%	43.2195%	5.7694%	13.7657%	0.0237%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Overhead (Pac. Power Costs on SO)	SO-P	2.0879%	27.3374%	7.7963%	43.2195%	5.7694%	13.7657%	0.0237%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Overhead (R.M.P. Costs on SO)	SO-U	2.0879%	27.3374%	7.7963%	43.2195%	5.7694%	13.7657%	0.0237%	0.0000%	0.0000%	0.0000%	Pg 9.7
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	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%	0.0000%	0.0000%	0.0000%	Not Used
Gross Plant-System	GPS	2.0879%	27.3374%	7.7963%	43.2195%	5.7694%	13.7657%	0.0237%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Generation (Wind Plant on SG)	SG-W	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%	0.0000%	0.0000%	Not Used
System Net Other Production Plant (Wind Plant on SNPPPO)	SNPPO-W	1.4257%	26.0619%	7.9450%	43.7333%	5.9711%	14.8299%	0.0332%	0.0000%	0.0000%	0.0000%	Not Used
System Net Plant	SNP	1.8760%	26.2219%	7.5598%	44.6858%	5.7816%	13.8357%	0.0244%	0.0147%	0.0000%	0.0000%	Pg 9.7
Mid-Columbia	MC	0.0000%	86.2967%	13.7033%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.19
Division Net Plant Distribution	SNPD	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.7807%	11.4389%	4.7169%	0.0635%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	82.3254%	12.3298%	5.2821%	0.0627%	0.0000%	0.0000%	0.0000%	Pg 9.18
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%	0.0000%	0.0000%	0.0000%	Pg 9.6
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.4200%	25.9561%	7.9135%	43.5599%	5.9474%	14.7711%	0.0330%	0.3989%	0.0000%	0.0000%	Pg 9.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.4200%	25.9561%	7.9135%	43.5599%	5.9474%	14.7711%	0.0330%	0.3989%	0.0000%	0.0000%	Pg 9.4
Customer - System	CN	2.4209%	31.3364%	7.0034%	47.5553%	4.1626%	7.5215%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - Pac. Power	CNP	5.1021%	66.0420%	14.7597%	0.0000%	0.0000%	14.0962%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4939%	7.9210%	1.5851%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	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%	0.0000%	0.0000%	0.0000%	Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Excise Tax - superfund	EXCTAX	2.6709%	25.2641%	5.8227%	38.2700%	6.4030%	12.9908%	1.0303%	8.0832%	-0.5351%	0.0000%	Pg 9.11
Interest	INT	1.8760%	26.2219%	7.5598%	44.6858%	5.7816%	13.8357%	0.0244%	0.0147%	0.0000%	0.0000%	Pg 9.7
CIAC	CIAC	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT	4.9011%	39.4357%	14.8334%	30.8375%	3.7167%	6.2757%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.8172%	Fixed

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
13 MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL										Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY		
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed	
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	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	1.4218%	25.9879%	7.9232%	43.8285%	5.9844%	14.8211%	0.0331%	0.0000%	0.0000%	Pg 9.3	
System Net Transmission Plant	SNPT	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%	0.0000%	Pg 9.5	
System Net Production Plant	SNPP	1.4231%	26.0132%	7.9306%	43.7702%	5.9763%	14.8203%	0.0331%	0.0331%	0.0000%	Pg 9.5	
System Net Hydro Plant	SNPPH	1.4200%	25.9561%	7.9135%	43.5599%	5.9474%	14.7711%	0.0330%	0.3989%	0.0000%	Pg 9.4	
System Net Nuclear Plant	SNPPN	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%	0.0000%	Pg 9.4	
System Net Other Production Plant	SNPPO	1.4257%	26.0619%	7.9450%	43.7333%	5.9711%	14.8299%	0.0332%	0.0000%	0.0000%	Pg 9.4	
System Net General Plant	SNPG	2.3049%	28.8305%	6.9571%	40.4118%	6.4528%	15.0291%	0.0138%	0.0000%	0.0000%	Pg 9.6	
System Net Intangible Plant	SNPI	1.8198%	27.3513%	8.1038%	42.0355%	6.5355%	14.1287%	0.0255%	0.0000%	0.0000%	Pg 9.7	
Trojan Plant Allocator	TROJP	1.4235%	25.8221%	7.8668%	43.7090%	6.0553%	15.0901%	0.0332%	0.0000%	0.0000%	Pg 9.12	
Trojan Decommissioning Allocator	TROJD	1.4231%	25.7801%	7.8530%	43.7045%	6.0702%	15.1360%	0.0332%	0.0000%	0.0000%	Pg 9.12	
Income Before Taxes	IBT	2.6861%	25.2056%	5.7554%	38.2148%	6.3715%	13.0131%	1.0376%	8.1194%	-0.4035%	Pg 9.8	
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	Pg 9.8	
DIT Balance	DITBAL	2.1636%	25.8973%	6.1893%	44.1581%	5.6313%	14.1649%	0.2500%	0.0000%	1.5455%	Pg 9.9	
Tax Depreciation	TAXDEPR	2.0144%	26.2095%	6.4357%	44.7027%	5.6920%	13.6623%	0.0232%	0.0000%	1.2602%	Pg 9.13	
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used	
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used	
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used	
SCHMAT Depreciation Expense	SCHMDEXP	2.2274%	27.9654%	8.1844%	41.5425%	5.6512%	14.4040%	0.0251%	0.0000%	0.0000%	Pg 9.13	
SCHMDT Amortization Expense	SCHMAEXP	1.8356%	26.9085%	7.6227%	36.3769%	5.4493%	13.3880%	0.0244%	8.3945%	0.0000%	Pg 9.13	
System Generation Cholla Transaction	SGCT	1.4262%	26.0687%	7.9478%	43.7489%	5.9732%	14.8352%	0.0000%	0.0000%	0.0000%	Pg 9.18	

**13 MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
HISTORICAL DECEMBER 2018**

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
STEAM :										
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	7,304,145,610	104,136,262	1,903,464,192	580,326,857	3,194,424,939	436,146,528	1,083,224,391	2,422,442	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,304,145,610	104,136,262	1,903,464,192	580,326,857	3,194,424,939	436,146,528	1,083,224,391	2,422,442	0	0
LESS ACCUMULATED DEPRECIATION										
S	11,611,271	0	0	0	9,025,509	1,247,697	1,338,065	0	0	0
DGP	(755,721,812)	(10,774,435)	(196,941,502)	(60,043,390)	(330,510,470)	(45,125,804)	(112,075,572)	(250,637)	0	0
DGU	(760,461,383)	(10,842,008)	(198,176,637)	(60,419,957)	(332,583,294)	(45,408,814)	(112,778,463)	(252,209)	0	0
SG	(1,371,118,730)	(19,548,238)	(357,314,263)	(108,937,727)	(599,650,678)	(81,872,502)	(203,340,586)	(454,736)	0	0
SSGCH	(233,892,524)	(3,334,640)	(60,952,515)	(18,583,161)	(102,291,514)	(13,966,235)	(34,686,889)	(77,571)	0	0
	(3,109,583,178)	(44,499,321)	(813,384,917)	(247,984,235)	(1,356,010,447)	(185,125,658)	(461,543,446)	(1,035,153)	0	0
TOTAL NET STEAM PLANT	4,194,562,432	59,636,941	1,090,079,275	332,342,621	1,838,414,492	251,020,870	621,680,945	1,387,288	0	0

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
13 MONTH AVERAGE FACTORS**

DESCRIPTION

SNPPS

SYSTEM NET PLANT PRODUCTION STEAM

**2017 PROTOCOL
FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.4218%	25.9879%	7.9232%	43.8285%	5.9844%	14.8211%	0.0331%	0.0000%	0.0000%

NUCLEAR:

NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT

SNPPN

SYSTEM NET PLANT PRODUCTION NUCLEAR

SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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HYDRO:

HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,060,295,049	15,116,780	276,313,448	84,242,254	463,713,777	63,312,539	157,244,601	351,650	0	0
	1,060,295,049	15,116,780	276,313,448	84,242,254	463,713,777	63,312,539	157,244,601	351,650	0	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

S	2,577,541	0	0	0	0	0	0	0	2,577,541	0
DGP	(170,095,938)	(2,425,082)	(44,327,091)	(13,514,413)	(74,390,454)	(10,156,801)	(25,225,684)	(56,413)	0	0
DGU	(30,854,653)	(439,899)	(8,040,739)	(2,451,455)	(13,494,100)	(1,842,399)	(4,575,828)	(10,233)	0	0
SG	(215,831,947)	(3,077,147)	(56,245,919)	(17,148,217)	(94,392,827)	(12,887,798)	(32,008,457)	(71,581)	0	0
	(414,204,998)	(5,942,129)	(108,613,749)	(33,114,085)	(182,277,382)	(24,886,998)	(61,809,969)	(138,227)	2,577,541	0

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH

SYSTEM NET PLANT PRODUCTION HYDRO

SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4200%	25.9561%	7.9135%	43.5599%	5.9474%	14.7711%	0.0330%	0.3989%	0.0000%
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OTHER:

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
S	74,986	0	74,986	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	4,030,704,768	57,466,342	1,050,403,785	320,246,385	1,762,804,922	240,682,208	597,764,332	1,336,795	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	4,030,779,754	57,466,342	1,050,478,771	320,246,385	1,762,804,922	240,682,208	597,764,332	1,336,795	0	0

LESS ACCUMULATED DEPRECIATION

S	0	0	0	0	0	0	0	0	0	0
DGP	(684,882,214)	(9,764,465)	(178,480,665)	(54,415,063)	(299,529,191)	(40,895,817)	(101,569,870)	(227,143)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(370,956,294)	(5,288,778)	(96,671,406)	(29,473,112)	(162,235,544)	(22,150,613)	(55,013,814)	(123,029)	0	0
SSGCT	(35,716,778)	(509,219)	(9,307,811)	(2,837,759)	(15,620,522)	(2,132,727)	(5,296,894)	(11,846)	0	0
	(1,091,555,286)	(15,562,462)	(284,459,882)	(86,725,934)	(477,385,257)	(65,179,156)	(161,880,578)	(362,018)	0	0

TOTAL NET OTHER PRODUCTION PLANT

TOTAL NET OTHER PRODUCTION PLANT	2,939,224,468	41,903,880	766,018,888	233,520,451	1,285,419,665	175,503,051	435,883,754	974,778	0	0
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**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
13 MONTH AVERAGE FACTORS**

**DESCRIPTION
SNPPO**

**2017 PROTOCOL
FACTOR**

SYSTEM NET PLANT PRODUCTION OTHER

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
	1.4257%	26.0619%	7.9450%	43.7333%	5.9711%	14.8299%	0.0332%	0.0000%	0.0000%	

PRODUCTION:

TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
S	74,986	0	74,986	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,395,145,427	176,719,384	3,230,181,424	984,815,496	5,420,943,637	740,141,275	1,838,233,324	4,110,887	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,395,220,413	176,719,384	3,230,256,410	984,815,496	5,420,943,637	740,141,275	1,838,233,324	4,110,887	0	0

LESS ACCUMULATED DEPRECIATION

S	14,188,811	0	0	0	9,025,509	1,247,697	1,338,065	0	2,577,541	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG-P	(4,629,532,274)	(66,003,912)	(1,206,458,548)	(367,824,254)	(2,024,698,594)	(276,439,509)	(686,572,057)	(1,535,398)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,615,343,463)	(66,003,912)	(1,206,458,548)	(367,824,254)	(2,015,673,085)	(275,191,812)	(685,233,993)	(1,535,398)	2,577,541	0

TOTAL NET PRODUCTION PLANT

SNPP

SYSTEM NET PRODUCTION PLANT

	7,779,876,950	110,715,472	2,023,797,862	616,991,242	3,405,270,552	464,949,462	1,152,999,331	2,575,489	2,577,541	0
	100.0000%	1.4231%	26.0132%	7.9306%	43.7702%	5.9763%	14.8203%	0.0331%	0.0331%	0.0000%

TRANSMISSION:

TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	6,268,619,511	89,372,617	1,633,605,545	498,052,538	2,741,543,716	374,312,997	929,653,092	2,079,006
	6,268,619,511	89,372,617	1,633,605,545	498,052,538	2,741,543,716	374,312,997	929,653,092	2,079,006

LESS ACCUMULATED DEPRECIATION

DGP	(350,089,729)	(4,991,280)	(91,233,568)	(27,815,228)	(153,109,675)	(20,904,624)	(51,919,246)	(116,108)
DGU	(416,829,334)	(5,942,796)	(108,625,944)	(33,117,803)	(182,297,847)	(24,889,792)	(61,816,909)	(138,243)
SG	(956,519,065)	(13,637,231)	(249,269,372)	(75,997,075)	(418,327,963)	(57,115,848)	(141,854,344)	(317,232)
	(1,723,438,129)	(24,571,307)	(449,128,884)	(136,930,106)	(753,735,486)	(102,910,264)	(255,590,499)	(571,583)

TOTAL NET TRANSMISSION PLANT

SNPT

SYSTEM NET PLANT TRANSMISSION

	4,545,181,382	64,801,309	1,184,476,661	361,122,432	1,987,808,230	271,402,733	674,062,594	1,507,423
	100.0000%	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%

DISTRIBUTION:

DISTRIBUTION PLANT - PACIFIC POWER

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
S	3,467,910,502	264,929,568	2,084,928,180	507,607,438	0	0	610,445,316	0
	(1,652,159,285)	(135,977,436)	(1,018,222,021)	(243,684,417)	0	0	(254,275,411)	0
	1,815,751,218	128,952,132	1,066,706,159	263,923,021	0	0	356,169,905	0

DNPDP

DIVISION NET PLANT DISTRIBUTION PACIFIC POWER

	100.0000%	7.1019%	58.7474%	14.5352%	0.0000%	0.0000%	19.6156%	0.0000%
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DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

S	3,420,680,287	0	0	0	2,940,623,093	348,854,744	131,202,450	0
	(1,168,912,204)	0	0	0	(967,409,605)	(145,026,511)	(56,476,087)	0

LESS ACCUMULATED DEPRECIATION

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FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
	2,251,768,083	0	0	0	1,973,213,488	203,828,232	74,726,363			
DNPDU										
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.6295%	9.0519%	3.3186%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	4,067,519,301	128,952,132	1,066,706,159	263,923,021	1,973,213,488	203,828,232	430,896,268			
DNPD										
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.1703%	26.2250%	6.4885%	48.5115%	5.0111%	10.5936%	0.0000%		
GENERAL:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
GENERAL PLANT										
S	633,121,234	18,620,502	202,486,301	48,151,838	226,584,209	43,646,434	93,631,950	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	3,687,020	52,036	903,084	273,917	1,606,319	240,577	609,865	1,223		
SG	303,191,095	4,322,639	79,011,759	24,089,051	132,598,834	18,104,204	44,964,053	100,554		
SO	305,462,134	6,377,717	83,505,514	23,814,720	132,019,312	17,623,380	42,049,013	72,477		
CN	18,405,610	445,580	5,767,655	1,289,014	8,752,836	766,144	1,384,381	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	(18,685,366)	(218,986)	(4,613,739)	(1,140,919)	(9,757,787)	(855,601)	(2,093,755)	(4,580)		
	1,245,181,726	29,599,490	367,060,574	96,477,622	491,803,723	79,525,137	180,545,506	169,673		
LESS ACCUMULATED DEPRECIATION										
S	(250,067,181)	(7,900,977)	(84,884,252)	(25,160,917)	(82,164,196)	(16,795,757)	(33,161,081)	0		
DGP	(876,415)	(12,495)	(228,394)	(69,633)	(383,295)	(52,333)	(129,975)	(291)		
DGU	(3,014,257)	(42,975)	(785,517)	(239,488)	(1,318,267)	(179,988)	(447,022)	(1,000)		
SE	(1,629,650)	(23,000)	(399,160)	(121,070)	(709,987)	(106,334)	(269,558)	(540)		
SG	(104,803,833)	(1,494,203)	(27,311,934)	(8,326,844)	(45,835,337)	(6,258,066)	(15,542,690)	(34,759)		
SO	(116,076,190)	(2,423,545)	(31,732,254)	(9,049,639)	(50,167,589)	(6,696,918)	(15,978,705)	(27,541)		
CN	(6,774,700)	(164,008)	(2,122,947)	(474,458)	(3,221,726)	(282,001)	(509,560)	0		
SSGCT	(102,346)	(1,459)	(26,671)	(8,132)	(44,760)	(6,111)	(15,178)	(34)		
SSGCH	(2,602,166)	(37,099)	(678,126)	(206,747)	(1,138,042)	(155,381)	(385,908)	(863)		
	(485,946,737)	(12,099,762)	(148,169,255)	(43,656,926)	(184,983,201)	(30,532,889)	(66,439,677)	(65,027)		
TOTAL NET GENERAL PLANT	759,234,989	17,499,728	218,891,319	52,820,695	306,820,522	48,992,248	114,105,829	104,646		
SNPG										
SYSTEM NET GENERAL PLANT	100.0000%	2.3049%	28.8305%	6.9571%	40.4118%	6.4528%	15.0291%	0.0138%		
MINING:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
GENERAL MINING PLANT										
SE	1,854,828	26,178	454,314	137,799	808,090	121,027	306,804	615		
LESS ACCUMULATED DEPRECIATION										
SE	0	0	0	0	0	0	0	0		
	1,854,828	26,178	454,314	137,799	808,090	121,027	306,804	615		
SNPM										
SYSTEM NET PLANT MINING	100.0000%	1.4113%	24.4936%	7.4292%	43.5668%	6.5250%	16.5409%	0.0332%		
INTANGIBLE:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
INTANGIBLE PLANT										
S	(12,733,524)	479,898	4,605,745	2,034,037	(27,536,395)	4,369,172	3,314,019	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	13,526	191	3,313	1,005	5,893	883	2,237	4		
CN	162,752,218	3,940,060	51,000,683	11,398,149	77,397,242	6,774,653	12,241,431	0		

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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
SG	361,102,534	5,148,291	94,103,511	28,690,214	157,926,060	21,562,223	53,552,475	119,761		
SO	380,393,295	7,942,198	103,989,772	29,656,572	164,404,211	21,946,470	52,363,815	90,255		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	891,528,049	17,510,638	253,703,024	71,779,977	372,197,011	54,653,400	121,473,977	210,021		
LESS ACCUMULATED AMORTIZATION										
S	25,758,850	(896)	(97,276)	(1,492)	26,819,869	(907,798)	(53,556)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(473,342)	(6,749)	(123,353)	(37,608)	(207,013)	(28,264)	(70,198)	(157)		
SE	(12,265)	(173)	(3,004)	(911)	(5,344)	(800)	(2,029)	(4)		
CN	(127,312,444)	(3,082,100)	(39,895,134)	(8,916,168)	(60,543,765)	(5,299,453)	(9,575,823)	0		
SG	(178,780,519)	(2,548,900)	(46,590,297)	(14,204,418)	(78,188,604)	(10,675,376)	(26,513,631)	(59,293)		
SO	(283,222,140)	(5,913,370)	(77,425,670)	(22,080,825)	(122,407,290)	(16,340,262)	(38,987,522)	(67,200)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	(261,964)	(3,735)	(68,268)	(20,813)	(114,588)	(15,642)	(38,850)	(87)		
	(564,303,823)	(11,555,923)	(164,203,004)	(45,262,236)	(234,646,716)	(33,267,596)	(75,241,608)	(126,741)		
TOTAL NET INTANGIBLE PLANT	327,224,226	5,954,716	89,500,021	26,517,740	137,550,295	21,385,804	46,232,369	83,280		
SNPI										
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8198%	27.3513%	8.1038%	42.0355%	6.5355%	14.1287%	0.0255%		
GROSS PLANT:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
PRODUCTION PLANT	12,395,220,413	176,719,384	3,230,256,410	984,815,496	5,420,943,637	740,141,275	1,838,233,324	4,110,887	0	0
TRANSMISSION PLANT	6,268,619,511	89,372,617	1,633,605,545	498,052,538	2,741,543,716	374,312,997	929,653,092	2,079,006	0	0
DISTRIBUTION PLANT	6,888,590,789	264,929,568	2,084,928,180	507,607,438	2,940,623,093	348,854,744	741,647,766	0	0	0
GENERAL PLANT	1,247,036,554	29,625,668	367,514,888	96,615,421	492,611,813	79,646,164	180,852,311	170,288	0	0
INTANGIBLE PLANT	891,528,049	17,510,638	253,703,024	71,779,977	372,197,011	54,653,400	121,473,977	210,021	0	0
TOTAL GROSS PLANT	27,690,995,315	578,157,875	7,570,008,048	2,158,870,869	11,967,919,270	1,597,608,580	3,811,860,470	6,570,203	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.0879%	27.3374%	7.7963%	43.2195%	5.7694%	13.7657%	0.0237%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(4,615,343,463)	(66,003,912)	(1,206,458,548)	(367,824,254)	(2,015,673,085)	(275,191,812)	(685,233,993)	(1,535,398)	2,577,541	0
TRANSMISSION PLANT	(1,723,438,129)	(24,571,307)	(449,128,884)	(136,930,106)	(753,735,486)	(102,910,264)	(255,590,499)	(571,583)	0	0
DISTRIBUTION PLANT	(2,821,071,488)	(135,977,436)	(1,018,222,021)	(243,684,417)	(967,409,605)	(145,026,511)	(310,751,498)	0	0	0
GENERAL PLANT	(485,946,737)	(12,099,762)	(148,169,255)	(43,656,926)	(184,983,201)	(30,532,889)	(66,439,677)	(65,027)	0	0
INTANGIBLE PLANT	(564,303,823)	(11,555,923)	(164,203,004)	(45,262,236)	(234,646,716)	(33,267,596)	(75,241,608)	(126,741)	0	0
	(10,210,103,640)	(250,208,340)	(2,986,181,711)	(837,357,940)	(4,156,448,093)	(586,929,073)	(1,393,257,274)	(2,298,750)	2,577,541	0
NET PLANT	17,480,891,675	327,949,535	4,583,826,336	1,321,512,930	7,811,471,178	1,010,679,507	2,418,603,196	4,271,453	2,577,541	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.8760%	26.2219%	7.5598%	44.6858%	5.7816%	13.8357%	0.0244%	0.0147%	0.0000%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	113.8357%	1.8760%	26.2219%	7.5598%	44.6858%	5.7816%	13.8357%	0.0244%	0.0147%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)	27,007,209,063	563,881,162	7,383,078,420	2,105,560,896	11,672,390,035	1,558,158,110	3,717,732,478	6,407,962	0	0
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.0879%	27.3374%	7.7963%	43.2195%	5.7694%	13.7657%	0.0237%	0	0

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FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
IBT											
INCOME BEFORE TAXES		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
INCOME BEFORE STATE TAXES		1,325,575,475	35,404,642	334,894,598	77,184,803	507,297,708	84,877,158	172,202,489	13,657,711	107,149,262	(7,092,896)
Interest Synchronization		15,416,795	615,738	3,109,926	(5,219)	5,160,354	564,165	2,301,937	256,429	1,730,882	1,682,584
		1,340,992,271	36,020,381	338,004,523	77,179,584	512,458,062	85,441,322	174,504,426	13,914,139	108,880,145	(5,410,312)
INCOME BEFORE TAXES (FACTOR)		100.0000%	2.6861%	25.2056%	5.7554%	38.2148%	6.3715%	0	1.0376%	8.1194%	-0.4035%
See Calculation of EXCTAX											
DITEXP:		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
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
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	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
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	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
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Intangibles	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0
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	43,899,950

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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%

DITBAL: 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
Mining Plant S 0
Non-Utility Plant NUTIL 0

Total Pacific Power 57,872,581 3,855,019 32,152,309 10,689,679 272,436 (34,880) 11,911,996 (687) 0 (973,290)

Rocky Mountain Power
Production S 0
Transmission S 0
Distribution S 0
General S 0
Mining Plant S 0
Non-Utility Plant NUTIL 0

Total Rocky Mountain Power 116,767,823 112,458 416,936 232,244 95,261,109 14,982,738 5,213,587 548,752 0 0

Pacificorp
Production S 0
Hydro - P S 0
Hydro - U S 0
Transmission S 0
Distribution S 0
General S 0
Mining Plant S 0
Intangibles S 0
Non-Utility Plant NUTIL 0

Total PC (Post Merger) 4,374,130,327 94,449,441 1,145,438,681 270,616,936 1,913,115,175 241,206,372 627,204,377 10,824,529 0 71,274,817

Total Deferred Taxes 4,548,770,730 98,416,918 1,178,007,925 281,538,858 2,008,648,719 256,154,230 644,329,960 11,372,594 0 70,301,528

Percentage of Total (DITBAL) 100.0000% 2.1636% 25.8973% 6.1893% 44.1581% 5.6313% 0 0.2500% 0.0000% 1.5455%

BADDEBT TOTAL California Oregon Washington Utah Idaho Wyoming FERC OTHER NUTIL

Account 904 Balance 11,655,692 571,254 4,596,499 1,728,938 3,594,320 433,203 731,480 0 0 0

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DESCRIPTION
Bad Debts Expense Allocation Factor - BADDEBT

**2017 PROTOCOL
FACTOR**

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-UTILITY Page Ref.

4.9011% 39.4357% 14.8334% 30.8375% 3.7167% 6.2757% 0.0000% 0.0000% 0.0000%

Customer Factors

TOTAL California Oregon Washington Utah Idaho Wyoming FERC OTHER NON-UTILITY

Total Electric Customers 1,952,952 47,279 611,985 136,773 928,732 81,293 146,892 0 0 0

CN
Customer System factor - CN 2.4209% 31.3364% 7.0034% 47.5553% 4.1626% 7.5215% 0.0000% 0.0000% 0.0000%

Pacific Power Customers 926,660 47,279 611,985 136,773 0 0 130,624 0 0 0

CNP
Customer Service Pacific Power factor - CNP 5.10% 66.04% 14.76% 0.00% 0.00% 14.10% 0.00% 0.00% 0.00%

Rocky Mountain Power Customers 1,026,292 0 0 0 928,732 81,293 16,268 0 0 0

CNU
Customer Service R.M.P. factor - CNU 0.00% 0.00% 0.00% 90.49% 7.92% 1.59% 0.00% 0.00% 0.00%

CIAC
TOTAL NET DISTRIBUTION PLANT
CIAC FACTOR: Same as (SNPD Factor)

TOTAL California Oregon Washington Utah Idaho Wyoming FERC OTHER NON-UTILITY
4,067,519,301 128,952,132 1,066,706,159 263,923,021 1,973,213,488 203,828,232 430,896,268 0 0 0
100.00% 3.17% 26.22% 6.49% 48.51% 5.01% 10.59% 0.00% 0.00% 0.00%

IDSIT

Total Company Idaho - PPL Idaho - UPL Idaho Total

Payroll 0 0 0 0
Idaho State Income Tax Allocation 0.00% 0.00% 0.00%

Property 0 0 0 0
0.00% 0.00% 0.00%

Sales 0 0 0 0
0.00% 0.00% 0.00%

Average 0.00% 0.00%

Idaho - PPL Factor 0.00% 0.00%

Idaho - UPL Factor 0.00% 0.00%

0.00% 0.00%

EXCTAX
Excise Tax (Superfund)

TOTAL California Oregon Washington Utah Idaho Wyoming FERC OTHER NON-UTILITY

Total Taxable Income 1,265,394,348 33,797,272 319,690,383 73,680,613 484,266,392 81,023,735 164,384,496 13,037,651 102,284,686 (6,770,879)

Less Other Electric Items:
419 OTH 0 0 0 0 0 0 0 0 0
432 OTH 0 0 0 0 0 0 0 0 0
40910 OTH 0 0 0 0 0 0 0 0 0
SCHMDT OTH 0 0 0 0 0 0 0 0 0
SCHMDT (Steam) OTH

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2017 PROTOCOL
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Total Taxable Income Excluding Other		1,265,394,348	33,797,272	319,690,383	73,680,613	484,266,392	81,023,735	164,384,496	13,037,651	102,284,686	(6,770,879)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	2.6709%	25.2641%	5.8227%	38.2700%	6.4030%	12.9908%	1.0303%	8.0832%	-0.5351%
Trojan Allocators		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average		17,006,589	242,465	4,431,926	1,351,203	7,437,731	1,015,501	2,522,123	5,640	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average		(8,142,731)	(116,092)	(2,122,000)	(646,954)	(3,561,175)	(486,220)	(1,207,589)	(2,701)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average		3,885,287	55,393	1,012,508	308,693	1,699,207	231,999	576,198	1,289	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average		(185,002)	(2,638)	(48,212)	(14,699)	(80,910)	(11,047)	(27,436)	(61)	0	0
Net Plant		12,564,143	179,129	3,274,222	998,243	5,494,854	750,232	1,863,296	4,167	0	0
Division Net Plant Nuclear Pacific Power		DNPPNP	100.0000%	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	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	100.0000%	1.4257%	26.0601%	7.9452%	43.7344%	5.9712%	14.8303%	0.0332%	0.0000%
Account 182.22		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Pre-merger (101)		17,094,202	243,715	4,454,758	1,358,164	7,476,048	1,020,732	2,535,116	5,669	0	0
(108) SG		(8,434,030)	(120,245)	(2,197,913)	(670,098)	(3,688,573)	(503,614)	(1,250,789)	(2,797)	0	0
Post-merger (101)		3,485,613	49,695	908,353	276,938	1,524,412	208,134	516,926	1,156	0	0
(108) SG		(240,609)	(3,430)	(62,703)	(19,117)	(105,229)	(14,367)	(35,683)	(80)	0	0
(107) SG		1,778,549	25,357	463,491	141,309	777,838	106,201	263,764	590	0	0
(120) SE		1,975,759	27,885	483,934	146,784	860,776	128,917	326,808	655	0	0
(228) SG		7,220,849	102,949	1,881,757	573,709	3,157,996	431,173	1,070,871	2,395	0	0
(228) SG		1,472,376	20,992	383,702	116,983	643,935	87,919	218,357	488	0	0
(228) SNNP		3,531,000	50,342	920,180	280,544	1,544,262	210,844	523,657	1,171	0	0
(228) SE		1,743,025	24,600	426,930	129,493	759,381	113,732	288,311	578	0	0
Total Acct 182.22		29,626,734	421,858	7,662,489	2,334,708	12,950,846	1,789,670	4,457,337	9,826	0	0
Revised Study (228)		112,680	1,606	29,364	8,953	49,280	6,728	16,711	37	0	0
(228) SE		941,950	13,294	230,717	69,980	410,378	61,462	155,807	312	0	0
December 1993 Adj.		1,054,630	14,901	260,082	78,932	459,658	68,190	172,517	350	0	0
Adjusted Acct 182.22		30,681,364	436,759	7,922,571	2,413,640	13,410,504	1,857,860	4,629,855	10,175	0	0
TROJP		0	0	0	0	0	0	0	0	0	0
TROY		100.0000%	1.4235%	25.8221%	7.8668%	43.7090%	6.0553%	15.0901%	0.0332%	0.0000%	0.0000%

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
13 MONTH AVERAGE FACTORS**

DESCRIPTION
Trojan Plant Allocator

**2017 PROTOCOL
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Account 228.42		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Plant - Premerger	SG	7,220,849	102,949	1,881,757	573,709	3,157,996	431,173	1,070,871	2,395	0	0
- Postmerger	SG	1,472,376	20,992	383,702	116,983	643,935	87,919	218,357	488	0	0
Storage Facility	SE	1,743,025	24,600	426,930	129,493	759,381	113,732	288,311	578	0	0
Transition Costs	SNNP	3,531,000	50,342	920,180	280,544	1,544,262	210,844	523,657	1,171	0	0
Total Acct 228.42		13,967,250	198,883	3,612,569	1,100,729	6,105,574	843,667	2,101,197	4,632	0	0
Transition Costs	SNNP	112,680	1,606	29,364	8,953	49,280	6,728	16,711	37	0	0
Storage Facility	SE	941,950	13,294	230,717	69,980	410,378	61,462	155,807	312	0	0
December 1993 Adj.		1,054,630	14,901	260,082	78,932	459,658	68,190	172,517	350	0	0
Adjusted Acct 228.42		15,021,880	213,783	3,872,651	1,179,661	6,565,232	911,857	2,273,714	4,982	0	0
TROJD		100.0000%	1.4231%	25.7801%	7.8530%	43.7045%	6.0702%	15.1360%	0.0332%	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	47,342,117	896,430	12,894,255	3,625,781	16,723,115	2,578,093	6,326,227	11,213	4,287,002	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,083,195	68,171	1,246,077	379,903	2,392,822	285,517	709,118	1,586	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	124,290	0	(0)	0	0	0	0	0	124,290	0
Total Amortization Expense :		52,549,602	964,601	14,140,331	4,005,684	19,115,937	2,863,610	7,035,345	12,799	4,411,293	0
Schedule M Amortization Factor		100.0000%	1.8356%	26.9085%	7.6227%	36.3769%	5.4493%	13.3880%	0.0244%	8.3945%	0.0000%
SCHMD		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Depreciation Expense :											
Steam	Acct 403.1	246,223,589	3,510,445	64,165,997	19,562,885	107,684,432	14,702,550	36,515,619	81,661	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	38,680,486	551,473	10,080,155	3,073,231	16,916,682	2,309,697	5,736,420	12,828	0	0
Other	Acct 403.4	128,005,125	1,824,988	33,358,203	10,170,226	55,982,285	7,643,466	18,983,503	42,453	0	0
Transmission	Acct 403.5	109,403,638	1,559,784	28,510,646	8,692,306	47,847,035	6,532,731	16,224,853	36,284	0	0
Distribution	Acct 403.6	154,815,630	7,669,018	52,639,685	14,055,552	53,616,702	6,938,668	19,896,004	0	0	0
General	Acct 403.7&8	41,048,299	881,258	12,086,633	3,224,172	16,301,257	2,458,458	6,089,604	6,915	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		718,176,767	15,996,966	200,841,319	58,778,373	298,348,394	40,585,570	103,446,003	180,142	0	0
Schedule M Depreciation Factor		100.0000%	2.2274%	27.9654%	8.1844%	41.5425%	5.6512%	14.4040%	0.0251%	0.0000%	0.0000%
TAXDEPR		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining	S	0									
Intangible	S	0									
Non-Utility Plant	NUTIL	0									

OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2018
13 MONTH AVERAGE FACTORS
 DESCRIPTION

2017 PROTOCOL
 FACTOR

DESCRIPTION	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Total	567,788,982	11,437,573	148,814,590	36,541,342	253,816,845	32,318,566	77,573,174	131,879	0	7,155,013	
Tax Depreciation Factor	100.0000%	2.0144%	26.2095%	6.4357%	44.7027%	5.6920%	13.6623%	0.0232%	0.0000%	1.2602%	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
COINCIDENTAL PEAKS**

			HISTORICAL LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-18	2	18	123	2,204	728	3,400	464	1,243	3	8,164	
Feb-18	23	8	155	2,608	784	3,208	433	1,245	3	8,436	
Mar-18	6	8	138	2,339	649	3,079	457	1,207	3	7,872	
Apr-18	3	8	123	2,196	584	2,912	437	1,192	2	7,446	
May-18	24	18	96	1,784	619	3,635	443	1,148	2	7,727	
Jun-18	27	17	125	1,914	640	4,927	744	1,230	4	9,584	
Jul-18	16	17	126	2,526	790	5,070	741	1,295	3	10,551	
Aug-18	9	16	133	2,491	840	4,955	567	1,272	4	10,263	
Sep-18	7	17	103	1,934	694	4,420	531	1,181	3	8,866	
Oct-18	1	20	97	1,656	547	3,357	439	1,151	2	7,250	
Nov-18	19	8	126	2,191	705	3,124	445	1,167	3	7,760	
Dec-18	3	18	131	2,236	650	3,575	455	1,217	3	8,267	
			1,477	26,078	8,231	45,661	6,157	14,548	34	102,186	

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-18	2	18	-	-	-	(97)	-	-	-	(97)	
Feb-18	23	8	-	-	-	-	-	-	-	-	
Mar-18	6	8	-	-	-	-	-	-	-	-	
Apr-18	3	8	-	-	-	-	-	-	-	-	
May-18	24	18	-	-	-	-	-	-	-	-	
Jun-18	27	17	-	-	-	(220)	(151)	-	-	(370)	
Jul-18	16	17	-	-	-	(226)	(140)	-	-	(366)	
Aug-18	9	16	-	-	-	(210)	(56)	-	-	(266)	
Sep-18	7	17	-	-	-	(100)	-	-	-	(100)	
Oct-18	1	20	-	-	-	-	-	-	-	-	
Nov-18	19	8	-	-	-	-	-	-	-	-	
Dec-18	3	18	-	-	-	-	-	-	-	-	
			-	-	-	(853)	(347)	-	-	(1,199)	

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-18	2	18	123	2,204	728	3,303	464	1,243	3	8,067	
Feb-18	23	8	155	2,608	784	3,208	433	1,245	3	8,436	
Mar-18	6	8	138	2,339	649	3,079	457	1,207	3	7,872	
Apr-18	3	8	123	2,196	584	2,912	437	1,192	2	7,446	
May-18	24	18	96	1,784	619	3,635	443	1,148	2	7,727	
Jun-18	27	17	125	1,914	640	4,707	594	1,230	4	9,214	
Jul-18	16	17	126	2,526	790	4,844	601	1,295	3	10,185	
Aug-18	9	16	133	2,491	840	4,745	511	1,272	4	9,997	
Sep-18	7	17	103	1,934	694	4,320	531	1,181	3	8,766	
Oct-18	1	20	97	1,656	547	3,357	439	1,151	2	7,250	
Nov-18	19	8	126	2,191	705	3,124	445	1,167	3	7,760	
Dec-18	3	18	131	2,236	650	3,575	455	1,217	3	8,267	
			1,529	25,938	8,141	42,949	5,643	14,548	35	100,986	

+ plus

			Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-18	2	18	-	46	-	-	-	-	-	46	
Feb-18	23	8	-	48	-	-	-	-	-	48	
Mar-18	6	8	-	48	-	-	-	-	-	48	
Apr-18	3	8	-	48	-	-	-	-	-	48	
May-18	24	18	-	52	-	-	-	-	-	52	
Jun-18	27	17	-	53	-	-	-	-	-	53	
Jul-18	16	17	-	57	-	-	-	-	-	57	
Aug-18	9	16	-	61	-	-	72	-	-	134	
Sep-18	7	17	-	57	-	-	-	-	-	57	
Oct-18	1	20	-	52	-	-	-	-	-	52	
Nov-18	19	8	-	48	-	-	-	-	-	48	
Dec-18	3	18	-	50	-	-	-	-	-	50	
			-	622	-	-	-	-	-	694	

= 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-18	2	18	123	2,249	728	3,303	464	1,243	3	8,113	
Feb-18	23	8	155	2,656	784	3,208	433	1,245	3	8,484	
Mar-18	6	8	138	2,387	649	3,079	457	1,207	3	7,919	
Apr-18	3	8	123	2,244	584	2,912	437	1,192	2	7,495	
May-18	24	18	96	1,836	619	3,635	443	1,148	2	7,779	
Jun-18	27	17	125	1,967	640	4,707	594	1,230	4	9,267	
Jul-18	16	17	126	2,583	790	4,844	601	1,295	3	10,242	
Aug-18	9	16	133	2,553	840	4,745	583	1,272	4	10,130	
Sep-18	7	17	103	1,991	694	4,320	531	1,181	3	8,824	
Oct-18	1	20	97	1,708	547	3,357	439	1,151	2	7,302	
Nov-18	19	8	126	2,239	705	3,124	445	1,167	3	7,808	
Dec-18	3	18	131	2,286	650	3,575	455	1,217	3	8,317	
			1,477	26,699	8,231	44,809	5,882	14,548	34	101,680	

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC						FERC		Total
			CA	OR	WA	UT	ID	WY	UT		
Jan-18	2	18	12	168	124	107	16	15	-	442	
Feb-18	23	8	(8)	(140)	(56)	(2)	3	(25)	-	(229)	
Mar-18	6	8	(4)	(63)	34	24	(2)	10	-	(2)	
Apr-18	3	8	3	13	16	31	2	(13)	-	52	
May-18	24	18	0	17	1	(35)	13	(4)	-	(8)	
Jun-18	27	17	(0)	(22)	(1)	(200)	26	(9)	-	(205)	
Jul-18	16	17	(1)	(39)	(21)	(236)	(27)	7	-	(318)	
Aug-18	9	16	(2)	(4)	(142)	17	(6)	4	-	(134)	
Sep-18	7	17	0	92	(86)	(85)	(11)	(13)	-	(103)	
Oct-18	1	20	7	3	131	67	3	11	-	222	
Nov-18	19	8	(2)	163	(106)	18	1	(3)	-	70	
Dec-18	3	18	(21)	210	150	35	(3)	8	-	379	
			32	452	114	(599)	34	(12)	-	166	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC						FERC		Total
			CA	OR	WA	UT	ID	WY	UT		
Jan-18	2	18	134	2,417	852	3,411	480	1,258	3	8,555	
Feb-18	23	8	147	2,516	729	3,205	436	1,219	3	8,255	
Mar-18	6	8	133	2,324	683	3,103	455	1,217	3	7,917	
Apr-18	3	8	125	2,257	600	2,943	439	1,179	2	7,547	
May-18	24	18	96	1,852	620	3,600	456	1,145	2	7,771	
Jun-18	27	17	125	1,946	639	4,507	620	1,222	4	9,062	
Jul-18	16	17	124	2,544	769	4,608	574	1,301	3	9,924	
Aug-18	9	16	131	2,548	697	4,763	577	1,276	4	9,996	
Sep-18	7	17	104	2,083	609	4,235	520	1,168	3	8,720	
Oct-18	1	20	105	1,711	678	3,423	443	1,161	2	7,523	
Nov-18	19	8	124	2,402	599	3,141	446	1,164	3	7,879	
Dec-18	3	18	110	2,496	799	3,610	452	1,226	3	8,696	
			1,458	27,096	8,274	44,549	5,899	14,536	34	101,846	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
ENERGY**

		HISTORICAL LOADS (MWH)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2018	1	75,613	1,297,036	416,626	2,129,326	304,232	867,711.36	1,748	5,092,293	
2018	2	69,394	1,190,219	358,564	1,880,546	251,275	790,333.36	1,503	4,541,834	
2018	3	73,387	1,233,277	352,032	2,000,253	294,938	841,976.30	1,567	4,797,431	
2018	4	62,320	1,074,497	313,248	1,880,211	275,124	775,872.00	1,414	4,382,685	
2018	5	67,754	1,056,175	314,366	2,016,078	309,974	796,456.03	1,458	4,562,261	
2018	6	68,259	1,079,091	337,310	2,351,417	400,420	793,292.36	1,662	5,031,452	
2018	7	80,310	1,280,714	412,454	2,801,821	482,257	865,845.80	1,991	5,925,393	
2018	8	77,748	1,231,544	397,084	2,609,630	384,646	821,128.45	1,889	5,523,669	
2018	9	60,194	1,034,682	338,819	2,214,799	315,263	771,038	1,534	4,736,328	
2018	10	59,119	1,081,870	332,398	1,988,194	276,370	822,155	1,435	4,561,540	
2018	11	66,082	1,190,889	372,582	2,015,626	278,286	818,494	1,638	4,743,597	
2018	12	76,181	1,347,351	415,724	2,232,375	309,588	895,029	1,920	5,278,168	
		836,362	14,097,344	4,361,207	26,120,275	3,882,374	9,859,331	19,758	59,176,650	

- (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	
2018	1	-	-	-	(8,526)	-	-	-	(8,526)	
2018	2	-	-	-	-	-	-	-	-	
2018	3	-	-	-	-	-	-	-	-	
2018	4	-	-	-	-	-	-	-	-	
2018	5	-	-	-	-	-	-	-	-	
2018	6	-	-	-	(5,350)	-	-	-	(5,350)	
2018	7	-	-	-	(6,845)	-	-	-	(6,845)	
2018	8	-	-	-	(4,282)	-	-	-	(4,282)	
2018	9	-	-	-	(3,997)	-	-	-	(3,997)	
2018	10	-	-	-	-	-	-	-	-	
2018	11	-	-	-	-	-	-	-	-	
2018	12	-	-	-	(6,478)	-	-	-	(6,478)	
		-	-	-	(35,479)	-	-	-	(35,479)	

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2018	1	75,613	1,297,036	416,626	2,120,800	304,232	867,711	1,748	5,083,766	
2018	2	69,394	1,190,219	358,564	1,880,546	251,275	790,333	1,503	4,541,834	
2018	3	73,387	1,233,277	352,032	2,000,253	294,938	841,976	1,567	4,797,431	
2018	4	62,320	1,074,497	313,248	1,880,211	275,124	775,872	1,414	4,382,685	
2018	5	67,754	1,056,175	314,366	2,016,078	309,974	796,456	1,458	4,562,261	
2018	6	68,259	1,079,091	337,310	2,346,067	400,420	793,292	1,662	5,026,101	
2018	7	80,310	1,280,714	412,454	2,794,976	482,257	865,846	1,991	5,918,549	
2018	8	77,748	1,231,544	397,084	2,605,347	384,646	821,128	1,889	5,519,387	
2018	9	60,194	1,034,682	338,819	2,210,801	315,263	771,038	1,534	4,732,331	
2018	10	59,119	1,081,870	332,398	1,988,194	276,370	822,155	1,435	4,561,540	
2018	11	66,082	1,190,889	372,582	2,015,626	278,286	818,494	1,638	4,743,597	
2018	12	76,181	1,347,351	415,724	2,225,897	309,588	895,029	1,920	5,271,691	
		836,362	14,097,344	4,361,207	26,084,796	3,882,374	9,859,331	19,758	59,141,172	

+ 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	
2018	1	-	33,356	-	305	138	-	-	33,799	
2018	2	-	30,543	-	339	319	-	-	31,201	
2018	3	-	34,250	-	105	167	-	-	34,523	
2018	4	-	33,471	-	180	77	-	-	33,728	
2018	5	-	35,332	-	138	48	-	-	35,518	
2018	6	-	35,318	-	402	334	-	-	36,054	
2018	7	-	40,277	-	31	5,335	-	-	45,643	
2018	8	-	39,882	-	92	3,550	-	-	43,523	
2018	9	-	36,761	-	207	68	-	-	37,036	
2018	10	-	37,096	-	10	-	-	-	37,106	
2018	11	-	34,589	-	282	315	-	-	35,186	
2018	12	-	35,031	-	45	429	-	-	35,505	
		-	425,907	-	2,136	10,780	-	-	438,823	

= 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		
2018	1	75,613	1,330,392	416,626	2,121,105	304,370	867,711	1,748	5,117,566	
2018	2	69,394	1,220,762	358,564	1,880,885	251,594	790,333	1,503	4,573,035	
2018	3	73,387	1,267,527	352,032	2,000,358	295,105	841,976	1,567	4,831,954	
2018	4	62,320	1,107,968	313,248	1,880,391	275,200	775,872	1,414	4,416,413	
2018	5	67,754	1,091,506	314,366	2,016,216	310,022	796,456	1,458	4,597,778	
2018	6	68,259	1,114,409	337,310	2,346,469	400,754	793,292	1,662	5,062,155	
2018	7	80,310	1,320,992	412,454	2,795,007	487,593	865,846	1,991	5,964,192	
2018	8	77,748	1,271,426	397,084	2,605,439	388,196	821,128	1,889	5,562,910	
2018	9	60,194	1,071,443	338,819	2,211,008	315,331	771,038	1,534	4,769,367	
2018	10	59,119	1,118,967	332,398	1,988,204	276,370	822,155	1,435	4,598,646	
2018	11	66,082	1,225,478	372,582	2,015,908	278,601	818,494	1,638	4,778,783	
2018	12	76,181	1,382,382	415,724	2,225,942	310,016	895,029	1,920	5,307,196	
		836,362	14,523,251	4,361,207	26,086,932	3,893,153	9,859,331	19,758	59,579,995	

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2018	1	4,655	73,533	41,088	69,579	9,690	6,158	-	204,702	
2018	2	(3,215)	(30,757)	4,729	26,878	3,382	(9,912)	-	(8,895)	
2018	3	(1,382)	(16,820)	5,081	11,311	(619)	(522)	-	(2,952)	
2018	4	791	12,587	8,024	3,255	2,699	(126)	-	27,231	
2018	5	675	19,950	(17,075)	(21,685)	349	1,983	-	(15,803)	
2018	6	(38)	1,066	3,676	(90,845)	4,911	(2,203)	-	(83,432)	
2018	7	(390)	(67,688)	(12,038)	(87,375)	(30,870)	2,733	-	(195,628)	
2018	8	(35)	(18,721)	913	12,609	6,115	5,144	-	6,025	
2018	9	452	23,949	7,437	(59,971)	1,628	(2,886)	-	(29,391)	
2018	10	719	13,809	358	6,398	(424)	(4,489)	-	16,371	
2018	11	1,134	14,796	(8,099)	(10,568)	(1,681)	(3,215)	-	(7,633)	
2018	12	1,174	44,767	31,168	11,390	(646)	3,344	-	91,198	
		4,540	70,472	65,262	(129,024)	(5,465)	(3,991)	-	1,793	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2018	1	80,268	1,403,925	457,714	2,190,684	314,061	873,869	1,748	5,322,268	
2018	2	66,179	1,190,005	363,293	1,907,762	254,976	780,421	1,503	4,564,140	
2018	3	72,006	1,250,707	357,113	2,011,669	294,486	841,454	1,567	4,829,002	
2018	4	63,111	1,120,555	321,272	1,883,647	277,899	775,746	1,414	4,443,644	
2018	5	68,429	1,111,456	297,290	1,994,531	310,371	798,439	1,458	4,581,975	
2018	6	68,221	1,115,476	340,986	2,255,624	405,666	791,089	1,662	4,978,723	
2018	7	79,920	1,253,304	400,416	2,707,632	456,722	868,578	1,991	5,768,564	
2018	8	77,713	1,252,705	397,997	2,618,048	394,311	826,272	1,889	5,568,935	
2018	9	60,646	1,095,392	346,256	2,151,038	316,959	768,152	1,534	4,739,976	
2018	10	59,838	1,132,776	332,756	1,994,601	275,946	817,666	1,435	4,615,017	
2018	11	67,216	1,240,274	364,483	2,005,340	276,920	815,279	1,638	4,771,150	
2018	12	77,356	1,427,149	446,892	2,237,333	309,371	898,373	1,920	5,398,393	
		840,902	14,593,723	4,426,469	25,957,908	3,887,688	9,855,340	19,758	59,581,787	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018**

**OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2018
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS**

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	-	-	-	-	-	-	-
Rocky Reach	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-
Surplus	-	81,754	12,982	-	-	-	-
Total	-	81,754	12,982	-	-	-	-
 MC Factor	0.0000%	86.2967%	13.7033%	0.0000%	0.0000%	0.0000%	0.0000%

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2018
ANNUAL EMBEDDED COSTS
13 MONTH AVERAGE BALANCE

2017 PROTOCOL ECD CALCULATION

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	31,054,308				Page 2.7, West only
403HP	Hydro Depreciation Expense	29,897,637				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	9,355,026				Page 2.16, West only
	Total West Hydro Operating Expense	70,306,972				
330 - 336	Hydro Electric Plant in Service	884,131,082				Page 2.23, West only
302 & 182M	Hydro Relicensing	175,524,525				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(337,703,428)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(94,383,366)				Page 2.39, West only
154	Materials and Supplies	7,682				Page 2.32, West only
	West Hydro Net Rate Base	627,576,496				
	Pre-tax Return	9.30%				
	Rate Base Revenue Requirement	58,337,035				
	Annual Embedded Cost					
	West Hydro-Electric Resources	128,644,007	3,390,109	37.95	(32,785,387)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	2,207,801	94,735	23.30	(2,303,288)	GRID
	Grant Reasonable Portion	(1,393,284)			(1,393,284)	GRID
		814,517			(3,696,572)	

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	1,064,576,487			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	9,714,191			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	36,629,183			Page 2.8
555	Other Purchased Power Contracts	0			GRID less QF and Mid-C
40910	Production Tax Credit	0			Page 2.20
4118	SO2 Emission Allowances	(149)			Page 2.4
456	James River / Little Mountain Offset	0			James River Adj (Tab 5)
456	REC Revenues	119,596			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	256,828,789			Page 2.15
403HP	East Hydro Depreciation Expense	7,381,176			Page 2.15, East only
403OP	Other Generation Depreciation Expense	9,609,990			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	1,385,182,922			
310 - 316	Steam Electric Plant in Service	7,264,978,152			Page 2.21
330 - 336	East Hydro Electric Plant in Service	180,717,890			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	299,539,930			Page 2.24
399	Mining	113,559,340			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(3,291,054,115)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(145,478,655)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	0			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(77,566,128)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(6,148,690)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	141,186,242			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(123,185,297)			Page 2.31
151	Fuel Stock	133,370,771			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,389,496)			Page 2.32
253.98	SO2 Emission Allowances	(225)			Page 2.34
154	Materials & Supplies	91,865,419			Page 2.32
154	East Hydro Materials & Supplies	0			
	Total Net Rate Base	4,586,185,495			
	Pre-tax Return	9.30%			
	Rate Base Revenue Requirement	426,313,706			
	Annual Embedded Cost				
	All Other Generation Resources	1,811,496,628	38,042,459	47.62	MWh from GRID
Total Annual Embedded Costs		1,940,955,152	41,527,303	46.74	

B1. REVENUE



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-47,458	-47,458	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-76,590	0	0	0	0	0	-76,590	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-642,275	0	-642,275	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-765,725	0	0	0	0	-765,725	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-150,875	0	0	-150,875	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-96,912	0	0	0	-96,912	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,272	0	0	0	-12,272	0	0	0	0
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	-217	0	0	-217	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	1,486	1,486	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	235	0	0	0	0	0	235	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,213	0	3,213	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,070	0	0	0	0	1,070	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	9,630	0	0	9,630	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-178	0	0	0	-178	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	-520	0	0	0	0	-520	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-60	0	0	-60	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	81	0	0	0	81	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	-1,351	-1,351	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-50	0	0	0	0	0	-50	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	-1,634	0	-1,634	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	7,909	0	0	0	0	7,909	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	5,588	0	0	5,588	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	1,923	0	0	0	1,923	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	162	0	0	0	162	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,580	1,580	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	789	0	0	0	0	0	789	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	20,274	0	20,274	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	3,343	0	0	3,343	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	766	0	0	0	766	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	3	3	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	7	0	0	0	0	0	7	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	-23	0	0	0	0	-23	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	-14	0	0	-14	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	21	0	0	0	21	0	0	0	0
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-3,947	0	0	0	0	0	0	0	-3,947
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-30,078	0	0	0	0	0	0	0	-30,078
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-40	0	0	0	0	0	0	0	-40
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-2,098	0	0	0	0	0	0	0	-2,098
4401000	Total				-1,774,237	-45,739	-620,421	-132,606	-106,409	-757,289	-75,610	0	-36,163
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-35,047	-35,047	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-43,833	0	0	0	0	0	-43,833	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-491,676	0	-491,676	0	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-732,640	0	0	0	-732,640	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-134,749	0	0	-134,749	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-108,138	0	0	0	-108,138	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-10,931	0	0	0	-10,931	0	0		
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	2,553	0	0	2,553	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	938	938	0	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	136	0	0	0	0	136	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	998	0	998	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	769	0	0	0	0	769	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	9,564	0	0	9,564	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-219	0	0	0	-219	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-676	0	0	0	0	-676	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-57	0	0	-57	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	108	0	0	0	108	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	485	485	0	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-601	0	0	0	0	-601	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	8,921	0	8,921	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	1,271	0	0	0	0	1,271	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	-275	0	0	-275	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	-2,173	0	0	0	-2,173	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	-199	0	0	0	-199	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	988	988	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	561	0	0	0	0	561	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	18,676	0	18,676	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	3,056	0	0	3,056	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	1,026	0	0	0	1,026	0	0		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-4,220	0	0	0	0	0	-4,220		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-22,057	0	0	0	0	0	-22,057		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-3,201	0	0	0	0	0	-3,201		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-61	0	0	0	0	0	-61		
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-790	0	0	0	0	0	-790		
4421000	Total				-1,541,493	-32,636	-463,082	-119,907	-120,525	-731,276	-43,737	0	-30,329
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,565	-6,565	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-13,427	0	0	0	0	-13,427	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-127,112	0	-127,112	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-344,338	0	0	0	0	-344,338	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-50,672	0	0	-50,672	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-334,238	0	0	0	-334,238	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-96,909	0	0	0	-96,909	0	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-100,939	0	0	0	0	-100,939	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-127,080	0	0	0	0	-127,080	0		
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	169	0	0	169	0	0	0		



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	CA	140	140	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	IDU	-20	0	0	0	0	0	-20	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	OR	1,649	0	1,649	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	UT	166	0	0	0	166	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WA	4,309	0	0	4,309	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WYP	-950	0	0	0	-950	0	0	0	
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	UT	-492	0	0	0	0	-492	0	0	
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WA	-30	0	0	-30	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WYP	526	0	0	0	526	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	CA	134	134	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-219	0	0	0	0	0	-219	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	OR	749	0	749	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	UT	8,282	0	0	0	0	8,282	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WA	2,726	0	0	2,726	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYP	-3,481	0	0	0	-3,481	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYU	-735	0	0	0	-735	0	0	0	
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	CA	247	247	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	IDU	2,010	0	0	0	0	0	2,010	0	
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	OR	6,558	0	6,558	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	WA	1,601	0	0	1,601	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	WYP	5,004	0	0	0	5,004	0	0	0	
4422000	IND SLS/EXCL IRRIG 301365	Solar Feed-In Revenue - Industrial	OTHER	-3,381	0	0	0	0	0	0	-3,381	
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	OTHER	-5,335	0	0	0	0	0	0	-5,335	
4422000	IND SLS/EXCL IRRIG 301371	DSM Revenue - Small Industrial	OTHER	-815	0	0	0	0	0	0	-815	
4422000	IND SLS/EXCL IRRIG 301372	DSM Revenue - Large Industrial	OTHER	-1,931	0	0	0	0	0	0	-1,931	
4422000	IND SLS/EXCL IRRIG 301380	Blue Sky Revenue - Industrial	OTHER	-371	0	0	0	0	0	0	-371	
4422000	Total			-1,184,767	-6,044	-118,155	-41,896	-430,782	-463,463	-112,594	0	-11,833
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	CA	-13,171	-13,171	0	0	0	0	0	0	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	IDU	-54,568	0	0	0	0	0	-54,568	0	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	OR	-31,391	0	-31,391	0	0	0	0	0	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,700	0	0	0	0	-19,700	0	0	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WA	-16,073	0	0	-16,073	0	0	0	0	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,731	0	0	0	-1,731	0	0	0	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYU	-536	0	0	0	-536	0	0	0	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	CA	341	341	0	0	0	0	0	0	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	IDU	618	0	0	0	0	0	618	0	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	OR	1,083	0	1,083	0	0	0	0	0	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	WA	280	0	0	280	0	0	0	0	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	WYP	19	0	0	0	19	0	0	0	
4423000	INDUST SALES-IRRIG 301456	Irrigation-Alt Revenue Program Adjs	WA	316	0	0	316	0	0	0	0	
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	CA	343	343	0	0	0	0	0	0	



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	171	0	0	0	0	0	171	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	84	0	84	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	14	0	0	0	0	14	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	1,177	0	0	1,177	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	-3	0	0	0	-3	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	-17	0	0	0	0	-17	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-6	0	0	-6	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	2	0	0	0	2	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	-59	-59	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	-4	0	0	0	0	0	-4	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-1,822	0	-1,822	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	37	0	0	0	0	37	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	32	0	0	32	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	-1	0	0	0	-1	0	0	0	0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-115	0	0	0	0	0	0	0	-115
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-3,006	0	0	0	0	0	0	0	-3,006
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	0	0	-1
4423000	Total				-137,689	-12,546	-32,046	-14,275	-2,250	-19,667	-53,784	0	-3,121
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-425	-425	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-518	0	0	0	0	0	-518	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-6,337	0	-6,337	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-7,990	0	0	0	0	-7,990	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,352	0	0	-1,352	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,625	0	0	0	-1,625	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-345	0	0	0	-345	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	12	12	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	3	0	0	0	0	0	3	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	15	0	15	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	19	0	0	0	0	19	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	66	0	0	66	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-1	0	0	0	-1	0	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	-6	0	0	0	0	-6	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	1	0	0	0	1	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	74	74	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	9	0	0	0	0	0	9	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	512	0	512	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-159	0	0	0	0	-159	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	100	0	0	100	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-6	0	0	0	-6	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-46	0	0	0	-46	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	8	8	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	3	0	0	0	0	0	3	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	142	0	142	0	0	0	0	0	0



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	23	0	0	23	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	9	0	0	0	9	0	0	0	0
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-31	0	0	0	0	0	0	0	-31
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-314	0	0	0	0	0	0	0	-314
4441000	Total				-18,155	-331	-5,667	-1,162	-2,012	-8,136	-503	0	-345
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-14,525	0	0	0	0	0	0	-14,525	0
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	80	0	0	0	0	80	0	0	0
4471000	Total				-14,445	0	0	0	0	80	0	-14,525	0
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	-16,608	-237	-4,328	-1,320	-2,463	-7,264	-992	-6	0
4471300	Total				-16,608	-237	-4,328	-1,320	-2,463	-7,264	-992	-6	0
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	-446,431	-6,365	-116,340	-35,470	-66,207	-195,244	-26,657	-148	0
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	-60	-1	-16	-5	-9	-26	-4	0	0
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	3,103	44	809	247	460	1,357	185	1	0
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	234,271	3,340	61,051	18,613	34,743	102,457	13,989	78	0
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	11,067	158	2,884	879	1,641	4,840	661	4	0
4471400	S/T FIRM WHOLESALE	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	-5	0	-1	0	-1	-2	0	0	0
4471400	S/T FIRM WHOLESALE	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	-409	-6	-107	-32	-61	-179	-24	0	0
4471400	S/T FIRM WHOLESALE	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	-26	0	-7	-2	-4	-11	-2	0	0
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	-6,428	-92	-1,675	-511	-953	-2,811	-384	-2	0
4471400	Total				-204,917	-2,922	-53,402	-16,281	-30,390	-89,619	-12,236	-68	0
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	-8,540	-122	-2,225	-678	-1,266	-3,735	-510	-3	0
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	-31	0	-8	-2	-5	-13	-2	0	0
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivatv (Disc)	SG	-24,451	-349	-6,372	-1,943	-3,626	-10,693	-1,460	-8	0
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivatv (Recl)	SG	24,451	349	6,372	1,943	3,626	10,693	1,460	8	0
4472000	Total				-8,570	-122	-2,233	-681	-1,271	-3,748	-512	-3	0
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	-8,525	-122	-2,222	-677	-1,264	-3,728	-509	-3	0
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	-851	-12	-222	-68	-126	-372	-51	0	0
4476100	Total				-9,376	-134	-2,444	-745	-1,391	-4,101	-560	-3	0
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	-216	-3	-56	-17	-32	-95	-13	0	0
4476200	Total				-216	-3	-56	-17	-32	-95	-13	0	0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-81	0	0	0	0	0	0	-81	0
4479000	Total				-81	0	0	0	0	0	0	-81	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-206	-206	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-217	0	0	0	0	0	-217	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-3,325	0	-3,325	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,337	0	0	0	0	-2,337	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-557	0	0	-557	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-400	0	0	0	-400	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-45	0	0	0	-45	0	0	0	0
4501000	Total				-7,087	-206	-3,325	-557	-445	-2,337	-217	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-48	-48	0	0	0	0	0	0	0



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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-32	0	0	0	0	0	-32	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-813	0	-813	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-681	0	0	0	0	-681	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-134	0	0	-134	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-103	0	0	0	-103	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-9	0	0	0	-9	0	0	0	0
4502000	Total				-1,820	-48	-813	-134	-112	-681	-32	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-23	-23	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-141	0	0	0	0	0	-141	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-266	0	-266	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-251	0	0	0	0	-251	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-32	0	0	-32	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-41	0	0	0	-41	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-7	0	0	0	-7	0	0	0	0
4503000	Total				-761	-23	-266	-32	-48	-251	-141	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-2	0	0	0	0	0	-2	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-37	0	-37	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-97	0	0	0	0	-97	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	-4	0	0	-4	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-2	0	0	0	-2	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				-143	0	-37	-4	-2	-97	-2	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-32	-32	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-49	0	0	0	0	0	-49	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-927	0	-927	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,762	0	0	0	0	-2,762	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-81	0	0	-81	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-105	0	0	0	-105	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-8	0	0	0	-8	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-11	-11	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-33	0	0	0	0	0	-33	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-296	0	-296	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-512	0	0	0	0	-512	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-60	0	0	-60	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-81	0	0	0	-81	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-8	0	0	0	-8	0	0	0	0
4511000	Total				-4,965	-43	-1,223	-141	-202	-3,273	-82	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-2	-2	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	-1	0	0	0	0	0	-1	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-11	0	-11	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-3	0	-1	0	0	-1	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-5	0	0	0	0	-5	0	0	0



Electric Operations Revenue

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-2	0	0	-2	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1	0	0	0	-1	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0	0	0
4512000 Total					-23	-2	-12	-2	-1	-6	-1	0	0
4513000	OTHER	301828	OTHER	CA	-6	-6	0	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-2	0	0	0	0	0	-2	0	0
4513000	OTHER	301828	OTHER	OR	-488	0	-488	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-11	0	-3	-1	-1	-5	-1	0	0
4513000	OTHER	301828	OTHER	UT	-299	0	0	0	0	-299	0	0	0
4513000	OTHER	301828	OTHER	WA	-14	0	0	-14	0	0	0	0	0
4513000	OTHER	301828	OTHER	WYP	-50	0	0	0	-50	0	0	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	0	0	0	0	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-10	0	-10	0	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-255	0	0	0	0	-255	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-45	0	0	-45	0	0	0	0	0
4513000 Total					-1,184	-6	-501	-60	-56	-558	-2	0	0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-1	0	0	0	0	0	-1	0	0
4514100 Total					-1	0	0	0	0	0	-1	0	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	-55	-1	-14	-4	-8	-24	-3	0	0
4530000 Total					-55	-1	-14	-4	-8	-24	-3	0	0
4541000	RENTS - COMMON	0	4541000/0	SO	-2	0	-1	0	0	-1	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	-841	0	-841	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-723	-15	-198	-56	-100	-312	-42	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-606	0	0	0	0	-606	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	-507	-507	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-165	0	0	0	0	0	-165	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	-1,894	0	0	0	0	-1,894	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-720	0	0	-720	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-326	0	0	0	-326	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-8	-8	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-70	0	-70	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-1,034	0	0	0	0	-1,034	0	0	0



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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-16	0	0	-16	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-18	0	0	0	-18	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	2	2	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	-21	0	-21	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	18	0	0	0	0	18	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	-4	0	0	-4	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	4	0	0	0	4	0	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-205	-3	-53	-16	-30	-90	-12	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-555	-8	-145	-44	-82	-243	-33	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,657	-24	-432	-132	-246	-725	-99	-1	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-187	-4	-51	-15	-26	-81	-11	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-669	0	0	0	0	-669	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	-78	-1	-20	-6	-12	-34	-5	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-131	-3	-36	-10	-18	-57	-8	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-20	-20	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-2	0	0	0	0	0	-2	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-193	0	-193	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-71	0	0	0	0	-71	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-33	0	0	-33	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-4	0	0	0	-4	0	0	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	-35	-1	-9	-3	-5	-15	-2	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-534	-11	-146	-42	-74	-231	-31	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-12	0	0	0	0	-12	0	0	0
4541000 Total					-13,883	-604	-4,734	-1,108	-969	-6,056	-411	-1	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	-14	0	-4	-1	-2	-6	-1	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	-1	0	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	-2	0	0	0	0	-2	0	0	0
4542000 Total					-17	0	-4	-1	-2	-9	-1	0	0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	-3,347	-48	-872	-266	-496	-1,464	-200	-1	0
4543000 Total					-3,347	-48	-872	-266	-496	-1,464	-200	-1	0
4561100	Other Wheeling Rev	301952	Ancillary Rev Sch 6-Supp (Transm)	SG	645	9	168	51	96	282	38	0	0
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	-1,464	-21	-382	-116	-217	-640	-87	0	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	-963	-14	-251	-77	-143	-421	-58	0	0
4561100	Other Wheeling Rev	301964	Ancil Revenue Sch 3a-Regulation (Trans)	SG	930	13	242	74	138	407	56	0	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	-505	-7	-132	-40	-75	-221	-30	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	-2,207	-31	-575	-175	-327	-965	-132	-1	0
4561100	Other Wheeling Rev	301968	Ancillary Revenue Sch 3 - Reg&Freq (Tran	SG	1,336	19	348	106	198	584	80	0	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	-3,312	-47	-863	-263	-491	-1,449	-198	-1	0
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	SG	289	4	75	23	43	126	17	0	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	SG	-1,703	-24	-444	-135	-253	-745	-102	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	-3,409	-49	-888	-271	-506	-1,491	-204	-1	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	-12	0	-3	-1	-2	-5	-1	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	-8	0	-2	-1	-1	-4	-1	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	-36	-1	-9	-3	-5	-16	-2	0
4561100	Other Wheeling Rev	302832	I/C Other Wheeling Revenue-Nevada Pwr	SG	1	0	0	0	0	0	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	-992	-14	-259	-79	-147	-434	-59	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	-836	-12	-218	-66	-124	-366	-50	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	-841	-12	-219	-67	-125	-368	-50	0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	-244	-3	-63	-19	-36	-107	-15	0
4561100	Total				-13,335	-190	-3,475	-1,060	-1,978	-5,832	-796	-4
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	-2,614	-37	-681	-208	-388	-1,143	-156	-1
4561910	S/T FIRM WHEEL REV	302812	I/C ST Firm Wheeling Revenue-Nevada Pwr	SG	-482	-7	-126	-38	-71	-211	-29	0
4561910	Total				-3,095	-44	-807	-246	-459	-1,354	-185	-1
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	-13,015	-186	-3,392	-1,034	-1,930	-5,692	-777	-4
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	-7,697	-110	-2,006	-612	-1,141	-3,366	-460	-3
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	-22,791	-325	-5,939	-1,811	-3,380	-9,967	-1,361	-8
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	-1	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	-31,970	-456	-8,332	-2,540	-4,741	-13,982	-1,909	-11
4561920	Total				-75,474	-1,076	-19,669	-5,997	-11,193	-33,008	-4,507	-25
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	-15,727	-222	-3,852	-1,168	-2,601	-6,852	-1,026	-5
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	-9	0	-2	-1	-2	-4	-1	0
4561930	Total				-15,736	-222	-3,854	-1,169	-2,603	-6,856	-1,027	-5
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	-5,777	-82	-1,505	-459	-857	-2,527	-345	-2
4561990	TRANSMN REV REFUND	305930	Ancil Revenue Sch 3 - Subject to Refund	SG	-1,336	-19	-348	-106	-198	-584	-80	0
4561990	TRANSMN REV REFUND	305931	Ancil Revenue Sch 3a - Subject to Refund	SG	-930	-13	-242	-74	-138	-407	-56	0
4561990	TRANSMN REV REFUND	305950	Ancil Revenue Sch 5 - Subject to Refund	SG	-289	-4	-75	-23	-43	-126	-17	0
4561990	TRANSMN REV REFUND	305960	Ancil Revenue Sch 6 - Subject to Refund	SG	-645	-9	-168	-51	-96	-282	-38	0
4561990	Total				-8,976	-128	-2,339	-713	-1,331	-3,926	-536	-3
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-23	0	-6	-2	-3	-10	-1	0
4562100	Total				-23	0	-6	-2	-3	-10	-1	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	-22	0	-6	-2	-3	-9	-1	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-3,331	-47	-868	-265	-494	-1,457	-199	-1
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	1	0	0	0	0	1	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	-4,258	-61	-1,110	-338	-632	-1,862	-254	-1
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-425	-6	-111	-34	-63	-186	-25	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	-454	-6	-118	-36	-67	-198	-27	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-226	0	0	0	-226	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-445	-6	-116	-35	-66	-195	-27	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	-10,724	-153	-2,795	-852	-1,590	-4,690	-640	-4
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	-8	0	-2	-1	-1	-4	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	SG	-690	-10	-180	-55	-102	-302	-41	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	-506	-7	-132	-40	-75	-221	-30	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300 Total					-21,059	-297	-5,436	-1,605	-3,320	-9,147	-1,246	-7	0
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-15	0	-4	-1	-2	-6	-1	0	0
4562310 Total					-15	0	-4	-1	-2	-6	-1	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	-2	0	-2	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	-2	0	-1	0	0	-1	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-3,913	-82	-1,070	-305	-539	-1,691	-226	-1	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-88	0	0	0	0	-88	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	-1	0	0	0	-1	0	0	0	0
4562400 Total					-4,006	-82	-1,073	-305	-540	-1,780	-226	-1	0
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	3,964	0	0	0	0	3,964	0	0	0
4562500 Total					3,964	0	0	0	0	3,964	0	0	0
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	-1,262	-18	-329	-100	-187	-552	-75	0	0
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	189	3	49	15	28	83	11	0	0
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	-2,306	-33	-601	-183	-342	-1,008	-138	-1	0
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	86	0	0	0	0	0	0	0	86
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	-8	0	-2	-1	-1	-3	0	0	0
4562700 Total					-3,300	-48	-883	-269	-502	-1,481	-202	-1	86
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-11,217	0	0	0	0	0	0	0	-11,217
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	11,217	0	0	0	0	0	0	0	11,217
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-9,577	0	0	0	0	0	0	0	-9,577
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	-14	0	0	0	0	0	0	0	-14
4562800 Total					-9,592	0	0	0	0	0	0	0	-9,592
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	11,032	0	11,032	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-6,903	0	-6,903	0	0	0	0	0	0
4563500 Total					4,130	0	4,130	0	0	0	0	0	0
Grand Total					-5,090,359	-103,782	-1,347,051	-342,566	-721,799	-2,158,770	-310,359	-14,736	-91,296

B2. O&M EXPENSE



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000 OPER SUPV & ENG	STEX Steam O&M Expense	SG	17,810	254	4,641	1,415	2,641	7,789	1,063	6	0
5000000 Total			17,810	254	4,641	1,415	2,641	7,789	1,063	6	0
5001000 OPER SUPV & ENG	STEX Steam O&M Expense	SG	37	1	10	3	5	16	2	0	0
5001000 Total			37	1	10	3	5	16	2	0	0
5010000 FUEL CONSUMED	NPCX Net Power Cost Expense	SE	3,826	54	937	284	633	1,667	250	1	0
5010000 Total			3,826	54	937	284	633	1,667	250	1	0
5011000 FUEL CONSUMED-COAL	NPCX Net Power Cost Expense	SE	747,415	10,549	183,069	55,527	123,629	325,625	48,769	248	0
5011000 Total			747,415	10,549	183,069	55,527	123,629	325,625	48,769	248	0
5011200 FUEL - OVRBDN AMORT	STEX Steam O&M Expense	IDU	-139	0	0	0	0	0	-139	0	0
5011200 FUEL - OVRBDN AMORT	STEX Steam O&M Expense	WYP	-392	0	0	0	-392	0	0	0	0
5011200 Total			-531	0	0	0	-392	0	-139	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	CA	-339	-339	0	0	0	0	0	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	OR	592	0	592	0	0	0	0	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	SE	26,404	373	6,467	1,962	4,367	11,503	1,723	9	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	WA	-1,522	0	0	-1,522	0	0	0	0	0
5011500 FUEL REG CST DFRL AM	STEX Steam O&M Expense	WYP	-1,055	0	0	0	-1,055	0	0	0	0
5011500 Total			24,079	33	7,059	440	3,312	11,503	1,723	9	0
5012000 FUEL HAND-COAL	STEX Steam O&M Expense	SE	9,351	132	2,290	695	1,547	4,074	610	3	0
5012000 Total			9,351	132	2,290	695	1,547	4,074	610	3	0
5013000 START UP FUEL - GAS	NPCX Net Power Cost Expense	SE	312	4	76	23	52	136	20	0	0
5013000 Total			312	4	76	23	52	136	20	0	0
5013500 FUEL CONSUMED-GAS	NPCX Net Power Cost Expense	SE	3,552	50	870	264	588	1,548	232	1	0
5013500 Total			3,552	50	870	264	588	1,548	232	1	0
5014000 FUEL CONSUMED-DIESEL	NPCX Net Power Cost Expense	SE	33	0	8	2	5	14	2	0	0
5014000 Total			33	0	8	2	5	14	2	0	0
5014500 START UP FUEL-DIESEL	NPCX Net Power Cost Expense	SE	5,259	74	1,288	391	870	2,291	343	2	0
5014500 Total			5,259	74	1,288	391	870	2,291	343	2	0
5015000 FUEL CONS-RES DISP	NPCX Net Power Cost Expense	SE	61	1	15	5	10	26	4	0	0
5015000 Total			61	1	15	5	10	26	4	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	48,109	686	12,537	3,822	7,135	21,040	2,873	16	0
5020000 Total			48,109	686	12,537	3,822	7,135	21,040	2,873	16	0
5022000 STM EXP - FLYASH	STEX Steam O&M Expense	SG	1,413	20	368	112	209	618	84	0	0
5022000 Total			1,413	20	368	112	209	618	84	0	0
5023000 STM EXP BOTTOM ASH	STEX Steam O&M Expense	SG	2	0	0	0	0	1	0	0	0
5023000 Total			2	0	0	0	0	1	0	0	0
5024000 STM EXP SCRUBBER	STEX Steam O&M Expense	SG	8,205	117	2,138	652	1,217	3,589	490	3	0
5024000 Total			8,205	117	2,138	652	1,217	3,589	490	3	0
5029000 STM EXP - OTHER	STEX Steam O&M Expense	SG	22,924	327	5,974	1,821	3,400	10,026	1,369	8	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5029000 Total				22,924	327	5,974	1,821	3,400	10,026	1,369	8	0
5030000 STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	4,714	67	1,155	350	780	2,054	308	2	0
5030000 Total				4,714	67	1,155	350	780	2,054	308	2	0
5050000 ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	1,532	22	399	122	227	670	92	1	0
5050000 Total				1,532	22	399	122	227	670	92	1	0
5051000 ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	6	0	2	0	1	3	0	0	0
5051000 Total				6	0	2	0	1	3	0	0	0
5060000 MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	44,124	629	11,499	3,506	6,544	19,298	2,635	15	0
5060000 Total				44,124	629	11,499	3,506	6,544	19,298	2,635	15	0
5061000 MISC STM EXP - CON	STEX	Steam O&M Expense	SG	774	11	202	61	115	338	46	0	0
5061000 Total				774	11	202	61	115	338	46	0	0
5061100 MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,204	17	314	96	179	526	72	0	0
5061100 Total				1,204	17	314	96	179	526	72	0	0
5061200 MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	5	0	1	0	1	2	0	0	0
5061200 Total				5	0	1	0	1	2	0	0	0
5061300 MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	357	5	93	28	53	156	21	0	0
5061300 Total				357	5	93	28	53	156	21	0	0
5061400 MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	2,148	31	560	171	319	940	128	1	0
5061400 Total				2,148	31	560	171	319	940	128	1	0
5061500 MISC STM EXP COMM	STEX	Steam O&M Expense	SG	254	4	66	20	38	111	15	0	0
5061500 Total				254	4	66	20	38	111	15	0	0
5061600 MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	-8	0	-2	-1	-1	-3	0	0	0
5061600 Total				-8	0	-2	-1	-1	-3	0	0	0
5062000 MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	3,106	44	809	247	461	1,358	185	1	0
5062000 Total				3,106	44	809	247	461	1,358	185	1	0
5063000 MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	-39,191	-559	-10,213	-3,114	-5,812	-17,140	-2,340	-13	0
5063000 Total				-39,191	-559	-10,213	-3,114	-5,812	-17,140	-2,340	-13	0
5064000 MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	47	1	12	4	7	21	3	0	0
5064000 Total				47	1	12	4	7	21	3	0	0
5065000 MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	610	9	159	48	91	267	36	0	0
5065000 Total				610	9	159	48	91	267	36	0	0
5066000 MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,402	20	365	111	208	613	84	0	0
5066000 Total				1,402	20	365	111	208	613	84	0	0
5067000 MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	4,847	69	1,263	385	719	2,120	289	2	0
5067000 Total				4,847	69	1,263	385	719	2,120	289	2	0
5069000 MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	1,229	18	320	98	182	537	73	0	0
5069000 Total				1,229	18	320	98	182	537	73	0	0
5069900 MISC STM EXP MISC	STEX	Steam O&M Expense	SG	3,465	49	903	275	514	1,516	207	1	0
5069900 Total				3,465	49	903	275	514	1,516	207	1	0
5070000 RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	489	7	127	39	72	214	29	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5070000 Total				489	7	127	39	72	214	29	0	0
5100000 MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	4,789	68	1,248	381	710	2,095	286	2	0
5100000 Total				4,789	68	1,248	381	710	2,095	286	2	0
5101000 MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	SG	3,198	46	833	254	474	1,399	191	1	0
5101000 Total				3,198	46	833	254	474	1,399	191	1	0
5110000 MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	6,252	89	1,629	497	927	2,734	373	2	0
5110000 Total				6,252	89	1,629	497	927	2,734	373	2	0
5111000 MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	3,611	51	941	287	536	1,579	216	1	0
5111000 Total				3,611	51	941	287	536	1,579	216	1	0
5111100 MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	888	13	232	71	132	389	53	0	0
5111100 Total				888	13	232	71	132	389	53	0	0
5111200 MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	852	12	222	68	126	373	51	0	0
5111200 Total				852	12	222	68	126	373	51	0	0
5112000 STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	10,894	155	2,839	866	1,616	4,765	651	4	0
5112000 Total				10,894	155	2,839	866	1,616	4,765	651	4	0
5114000 MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	21	0	5	2	3	9	1	0	0
5114000 Total				21	0	5	2	3	9	1	0	0
5116000 MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	65	1	17	5	10	29	4	0	0
5116000 Total				65	1	17	5	10	29	4	0	0
5117000 MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,363	19	355	108	202	596	81	0	0
5117000 Total				1,363	19	355	108	202	596	81	0	0
5118000 MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	831	12	217	66	123	363	50	0	0
5118000 Total				831	12	217	66	123	363	50	0	0
5119000 MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1,680	24	438	133	249	735	100	1	0
5119000 Total				1,680	24	438	133	249	735	100	1	0
5119900 MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	491	7	128	39	73	215	29	0	0
5119900 Total				491	7	128	39	73	215	29	0	0
5120000 MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	16,782	239	4,374	1,333	2,489	7,340	1,002	6	0
5120000 Total				16,782	239	4,374	1,333	2,489	7,340	1,002	6	0
5121000 MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	8,298	118	2,163	659	1,231	3,629	496	3	0
5121000 Total				8,298	118	2,163	659	1,231	3,629	496	3	0
5121100 MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	120	2	31	10	18	52	7	0	0
5121100 Total				120	2	31	10	18	52	7	0	0
5121200 MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,984	71	1,299	396	739	2,180	298	2	0
5121200 Total				4,984	71	1,299	396	739	2,180	298	2	0
5121400 MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	310	4	81	25	46	135	18	0	0
5121400 Total				310	4	81	25	46	135	18	0	0
5121500 MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	453	6	118	36	67	198	27	0	0
5121500 Total				453	6	118	36	67	198	27	0	0
5121600 MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,933	56	1,025	313	583	1,720	235	1	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121600 Total			3,933	56	1,025	313	583	1,720	235	1	0
5121700 MNT BOIL-FUEL OIL	STEX Steam O&M Expense	SG	894	13	233	71	133	391	53	0	0
5121700 Total			894	13	233	71	133	391	53	0	0
5121800 MNT BOIL-FEEDWATR	STEX Steam O&M Expense	SG	4,841	69	1,262	385	718	2,117	289	2	0
5121800 Total			4,841	69	1,262	385	718	2,117	289	2	0
5121900 MNT BOIL-FRZ PRTEC	STEX Steam O&M Expense	SG	28	0	7	2	4	12	2	0	0
5121900 Total			28	0	7	2	4	12	2	0	0
5122000 MNT BOILR-AUX SYST	STEX Steam O&M Expense	SG	1,071	15	279	85	159	468	64	0	0
5122000 Total			1,071	15	279	85	159	468	64	0	0
5122100 MNT BOILR-MAIN STM	STEX Steam O&M Expense	SG	3,732	53	972	296	553	1,632	223	1	0
5122100 Total			3,732	53	972	296	553	1,632	223	1	0
5122200 MNT BOIL-PLVRZD CL	STEX Steam O&M Expense	SG	8,392	120	2,187	667	1,245	3,670	501	3	0
5122200 Total			8,392	120	2,187	667	1,245	3,670	501	3	0
5122300 MNT BOIL-PRECIP/BAG	STEX Steam O&M Expense	SG	3,931	56	1,024	312	583	1,719	235	1	0
5122300 Total			3,931	56	1,024	312	583	1,719	235	1	0
5122400 MNT BOIL-PRTRT WTR	STEX Steam O&M Expense	SG	499	7	130	40	74	218	30	0	0
5122400 Total			499	7	130	40	74	218	30	0	0
5122500 MNT BOIL-RV OSMSIS	STEX Steam O&M Expense	SG	180	3	47	14	27	79	11	0	0
5122500 Total			180	3	47	14	27	79	11	0	0
5122600 MNT BOIL-RHEAT ST	STEX Steam O&M Expense	SG	938	13	244	75	139	410	56	0	0
5122600 Total			938	13	244	75	139	410	56	0	0
5122800 MNT BOIL-SOOTBLWG	STEX Steam O&M Expense	SG	1,773	25	462	141	263	776	106	1	0
5122800 Total			1,773	25	462	141	263	776	106	1	0
5122900 MNT BOILR-SCRUBBER	STEX Steam O&M Expense	SG	7,474	107	1,948	594	1,108	3,269	446	2	0
5122900 Total			7,474	107	1,948	594	1,108	3,269	446	2	0
5123000 MNT BOILR-BOTM ASH	STEX Steam O&M Expense	SG	2,856	41	744	227	424	1,249	171	1	0
5123000 Total			2,856	41	744	227	424	1,249	171	1	0
5123100 MNT BOIL-WTR TRTMT	STEX Steam O&M Expense	SG	243	3	63	19	36	106	15	0	0
5123100 Total			243	3	63	19	36	106	15	0	0
5123200 MNT BOIL-CNTL SUPT	STEX Steam O&M Expense	SG	754	11	197	60	112	330	45	0	0
5123200 Total			754	11	197	60	112	330	45	0	0
5123300 MAINT GEO GATH SYS	STEX Steam O&M Expense	SG	92	1	24	7	14	40	6	0	0
5123300 Total			92	1	24	7	14	40	6	0	0
5123400 MAINT OF BOILERS	STEX Steam O&M Expense	SG	2,114	30	551	168	313	924	126	1	0
5123400 Total			2,114	30	551	168	313	924	126	1	0
5124000 MNT BOILR-CONTROLS	STEX Steam O&M Expense	SG	1,293	18	337	103	192	565	77	0	0
5124000 Total			1,293	18	337	103	192	565	77	0	0
5125000 MNT BOILER-DRAFT	STEX Steam O&M Expense	SG	3,909	56	1,019	311	580	1,709	233	1	0
5125000 Total			3,909	56	1,019	311	580	1,709	233	1	0
5126000 MNT BOILR-FIRESIDE	STEX Steam O&M Expense	SG	1,852	26	483	147	275	810	111	1	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5126000 Total			1,852	26	483	147	275	810	111	1	0
5127000 MNT BLR-BEARNG WTR	STEX	SG	264	4	69	21	39	115	16	0	0
5127000 Total			264	4	69	21	39	115	16	0	0
5128000 MNT BOILR WTR/STMD	STEX	SG	7,535	107	1,964	599	1,117	3,295	450	2	0
5128000 Total			7,535	107	1,964	599	1,117	3,295	450	2	0
5129000 MNT BOIL-COMP AIR	STEX	SG	794	11	207	63	118	347	47	0	0
5129000 Total			794	11	207	63	118	347	47	0	0
5129900 MAINT BOILER-MISC	STEX	SG	3,906	56	1,018	310	579	1,708	233	1	0
5129900 Total			3,906	56	1,018	310	579	1,708	233	1	0
5130000 MAINT ELEC PLANT	STEX	SG	4,583	65	1,194	364	680	2,004	274	2	0
5130000 Total			4,583	65	1,194	364	680	2,004	274	2	0
5131000 MAINT ELEC AC	STEX	SG	17,812	254	4,642	1,415	2,642	7,790	1,064	6	0
5131000 Total			17,812	254	4,642	1,415	2,642	7,790	1,064	6	0
5131100 MAINT/LUBE-OIL SYS	STEX	SG	491	7	128	39	73	215	29	0	0
5131100 Total			491	7	128	39	73	215	29	0	0
5131300 MAINT/PREVENT ROUT	STEX	SG	1	0	0	0	0	0	0	0	0
5131300 Total			1	0	0	0	0	0	0	0	0
5131400 MAINT/MAIN TURBINE	STEX	SG	11,391	162	2,968	905	1,689	4,982	680	4	0
5131400 Total			11,391	162	2,968	905	1,689	4,982	680	4	0
5132000 MAINT ALARMS/INFO	STEX	SG	1,327	19	346	105	197	580	79	0	0
5132000 Total			1,327	19	346	105	197	580	79	0	0
5133000 MAINT/AIR-COOL-CON	STEX	SG	46	1	12	4	7	20	3	0	0
5133000 Total			46	1	12	4	7	20	3	0	0
5134000 MAINT/COMPNT COOL	STEX	SG	299	4	78	24	44	131	18	0	0
5134000 Total			299	4	78	24	44	131	18	0	0
5135000 MAINT/COMPNT AUXIL	STEX	SG	1,158	17	302	92	172	506	69	0	0
5135000 Total			1,158	17	302	92	172	506	69	0	0
5137000 MAINT-COOLING TOWR	STEX	SG	1,287	18	335	102	191	563	77	0	0
5137000 Total			1,287	18	335	102	191	563	77	0	0
5138000 MAINT-CIRCUL WATER	STEX	SG	1,685	24	439	134	250	737	101	1	0
5138000 Total			1,685	24	439	134	250	737	101	1	0
5139000 MAINT-ELECT - DC	STEX	SG	359	5	94	29	53	157	21	0	0
5139000 Total			359	5	94	29	53	157	21	0	0
5139900 MNT ELEC PLT-MISC	STEX	SG	40	1	10	3	6	17	2	0	0
5139900 Total			40	1	10	3	6	17	2	0	0
5140000 MAINT MISC STM PLN	STEX	SG	3,249	46	847	258	482	1,421	194	1	0
5140000 Total			3,249	46	847	258	482	1,421	194	1	0
5141000 MISC STM-COMP AIR	STEX	SG	1,313	19	342	104	195	574	78	0	0
5141000 Total			1,313	19	342	104	195	574	78	0	0
5142000 MISC STM PLT-CONSU	STEX	SG	255	4	67	20	38	112	15	0	0



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Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5142000 Total				255	4	67	20	38	112	15	0	0
5144000 MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	318	5	83	25	47	139	19	0	0
5144000 Total				318	5	83	25	47	139	19	0	0
5145000 MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	427	6	111	34	63	187	25	0	0
5145000 Total				427	6	111	34	63	187	25	0	0
5146000 MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	157	2	41	12	23	69	9	0	0
5146000 Total				157	2	41	12	23	69	9	0	0
5147000 MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,171	17	305	93	174	512	70	0	0
5147000 Total				1,171	17	305	93	174	512	70	0	0
5148000 MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,976	28	515	157	293	864	118	1	0
5148000 Total				1,976	28	515	157	293	864	118	1	0
5149000 MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	-61	-1	-16	-5	-9	-27	-4	0	0
5149000 Total				-61	-1	-16	-5	-9	-27	-4	0	0
5149500 MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	918	13	239	73	136	402	55	0	0
5149500 Total				918	13	239	73	136	402	55	0	0
5350000 OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	7,470	107	1,947	594	1,108	3,267	446	2	0
5350000 OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,009	14	263	80	150	441	60	0	0
5350000 Total				8,479	121	2,210	674	1,257	3,708	506	3	0
5360000 WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	38	1	10	3	6	17	2	0	0
5360000 Total				38	1	10	3	6	17	2	0	0
5370000 HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,426	35	632	193	360	1,061	145	1	0
5370000 Total				2,426	35	632	193	360	1,061	145	1	0
5371000 HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	522	7	136	41	77	228	31	0	0
5371000 HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	118	2	31	9	18	52	7	0	0
5371000 Total				640	9	167	51	95	280	38	0	0
5372000 HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	453	6	118	36	67	198	27	0	0
5372000 Total				453	6	118	36	67	198	27	0	0
5374000 HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	199	3	52	16	29	87	12	0	0
5374000 HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	30	0	8	2	4	13	2	0	0
5374000 Total				228	3	60	18	34	100	14	0	0
5379000 HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	584	8	152	46	87	255	35	0	0
5379000 HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	208	3	54	16	31	91	12	0	0
5379000 Total				792	11	206	63	117	346	47	0	0
5390000 MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	11,689	167	3,046	929	1,733	5,112	698	4	0
5390000 MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,862	98	1,788	545	1,018	3,001	410	2	0
5390000 Total				18,551	264	4,834	1,474	2,751	8,113	1,108	6	0
5400000 RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,247	18	325	99	185	545	74	0	0
5400000 RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	-25	0	-6	-2	-4	-11	-1	0	0
5400000 Total				1,222	17	319	97	181	535	73	0	0
5410000 MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5410000 Total			0	0	0	0	0	0	0	0	0
5420000 MAINT OF STRUCTURE	HYEX Hydro O&M Expense	SG-P	691	10	180	55	102	302	41	0	0
5420000 MAINT OF STRUCTURE	HYEX Hydro O&M Expense	SG-U	26	0	7	2	4	11	2	0	0
5420000 Total			717	10	187	57	106	314	43	0	0
5430000 MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	SG-P	947	14	247	75	140	414	57	0	0
5430000 MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	SG-U	479	7	125	38	71	210	29	0	0
5430000 Total			1,426	20	372	113	212	624	85	0	0
5440000 MAINT OF ELEC PLNT	HYEX Hydro O&M Expense	SG-U	75	1	20	6	11	33	4	0	0
5440000 Total			75	1	20	6	11	33	4	0	0
5441000 PRIME MOVERS & GEN	HYEX Hydro O&M Expense	SG-P	895	13	233	71	133	391	53	0	0
5441000 PRIME MOVERS & GEN	HYEX Hydro O&M Expense	SG-U	58	1	15	5	9	25	3	0	0
5441000 Total			953	14	248	76	141	417	57	0	0
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	SG-P	596	8	155	47	88	261	36	0	0
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	SG-U	60	1	16	5	9	26	4	0	0
5442000 Total			655	9	171	52	97	287	39	0	0
5450000 MNT MISC HYDRO PLT	HYEX Hydro O&M Expense	SG-P	7	0	2	1	1	3	0	0	0
5450000 Total			7	0	2	1	1	3	0	0	0
5451000 MNT-FISH/WILDLIFE	HYEX Hydro O&M Expense	SG-P	1,106	16	288	88	164	484	66	0	0
5451000 Total			1,106	16	288	88	164	484	66	0	0
5454000 MAINT-OTH REC FAC	HYEX Hydro O&M Expense	SG-P	2	0	0	0	0	1	0	0	0
5454000 Total			2	0	0	0	0	1	0	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-P	527	8	137	42	78	230	31	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	SG-U	401	6	105	32	60	175	24	0	0
5455000 Total			928	13	242	74	138	406	55	0	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-P	1,429	20	372	114	212	625	85	0	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	SG-U	349	5	91	28	52	153	21	0	0
5459000 Total			1,779	25	463	141	264	778	106	1	0
5459500 MAINT OF HYDRO PLT-E	HYEX Hydro O&M Expense	SG-P	60	1	16	5	9	26	4	0	0
5459500 Total			60	1	16	5	9	26	4	0	0
5460000 OPER SUPERV & ENG	OPEX Other Production O&M Expense	SG	286	4	74	23	42	125	17	0	0
5460000 Total			286	4	74	23	42	125	17	0	0
5471000 NATURAL GAS	NPCX Net Power Cost Expense	SE	239,132	3,375	58,572	17,766	39,554	104,182	15,603	79	0
5471000 Total			239,132	3,375	58,572	17,766	39,554	104,182	15,603	79	0
5480000 GENERATION EXP	OPEX Other Production O&M Expense	SG	17,617	251	4,591	1,400	2,613	7,705	1,052	6	0
5480000 Total			17,617	251	4,591	1,400	2,613	7,705	1,052	6	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	OR	87	0	87	0	0	0	0	0	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	SG	5,021	72	1,308	399	745	2,196	300	2	0
5490000 Total			5,108	72	1,395	399	745	2,196	300	2	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	OR	330	0	330	0	0	0	0	0	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	SG	4,031	57	1,051	320	598	1,763	241	1	0



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Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5500000 Total				4,361	57	1,380	320	598	1,763	241	1	0
5520000 MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	4,397	63	1,146	349	652	1,923	263	1	0
5520000 Total				4,397	63	1,146	349	652	1,923	263	1	0
5530000 MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	17,759	253	4,628	1,411	2,634	7,767	1,060	6	0
5530000 Total				17,759	253	4,628	1,411	2,634	7,767	1,060	6	0
5540000 MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,310	19	342	104	194	573	78	0	0
5540000 Total				1,310	19	342	104	194	573	78	0	0
5546000 MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	61	1	16	5	9	27	4	0	0
5546000 Total				61	1	16	5	9	27	4	0	0
5549500 MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	1,743	25	454	138	258	762	104	1	0
5549500 Total				1,743	25	454	138	258	762	104	1	0
5552300 WA REC COMPLIANCE	NPCX	Net Power Cost Expense	OTHER	35	0	0	0	0	0	0	0	35
5552300 Total				35	0	0	0	0	0	0	0	35
5552400 RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	717	0	0	0	0	0	0	0	717
5552400 Total				717	0	0	0	0	0	0	0	717
5552500 OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	21,347	301	5,229	1,586	3,531	9,300	1,393	7	0
5552500 Total				21,347	301	5,229	1,586	3,531	9,300	1,393	7	0
5552700 PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	3,142	0	0	0	0	3,142	0	0	0
5552700 Total				3,142	0	0	0	0	3,142	0	0	0
5555700 NPC Deferral Mchmsm	NPCX	Net Power Cost Expense	OTHER	-43,810	0	0	0	0	0	0	0	-43,810
5555700 Total				-43,810	0	0	0	0	0	0	0	-43,810
5555900 Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	485,351	6,920	126,483	38,562	71,979	212,265	28,981	161	0
5555900 Total				485,351	6,920	126,483	38,562	71,979	212,265	28,981	161	0
5556100 BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	66,792	952	17,406	5,307	9,905	29,211	3,988	22	0
5556100 Total				66,792	952	17,406	5,307	9,905	29,211	3,988	22	0
5556200 TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	-40	-1	-10	-3	-6	-18	-2	0	0
5556200 Total				-40	-1	-10	-3	-6	-18	-2	0	0
5556300 FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	403,360	5,751	105,116	32,048	59,819	176,407	24,086	134	0
5556300 Total				403,360	5,751	105,116	32,048	59,819	176,407	24,086	134	0
5556400 FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	43,436	619	11,319	3,451	6,442	18,996	2,594	14	0
5556400 Total				43,436	619	11,319	3,451	6,442	18,996	2,594	14	0
5556700 POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	-271,348	-3,869	-70,714	-21,559	-40,242	-118,673	-16,203	-90	0
5556700 Total				-271,348	-3,869	-70,714	-21,559	-40,242	-118,673	-16,203	-90	0
5556710 EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	-41,947	-598	-10,931	-3,333	-6,221	-18,345	-2,505	-14	0
5556710 Total				-41,947	-598	-10,931	-3,333	-6,221	-18,345	-2,505	-14	0
5558000 PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	399	6	104	32	59	174	24	0	0
5558000 Total				399	6	104	32	59	174	24	0	0
5560000 SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,212	17	316	96	180	530	72	0	0
5560000 Total				1,212	17	316	96	180	530	72	0	0
5570000 OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	1	4	1	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5570000 OTHER EXPENSES	PSEX Power Supply Expense	SG	36,626	522	9,545	2,910	5,432	16,018	2,187	12	0
5570000 Total			36,635	522	9,547	2,911	5,433	16,022	2,188	12	0
5579000 OTH EXP-ST SITUS ACT	PSEX Power Supply Expense	IDU	3,746	0	0	0	0	0	3,746	0	0
5579000 OTH EXP-ST SITUS ACT	PSEX Power Supply Expense	OR	1,221	0	1,221	0	0	0	0	0	0
5579000 Total			4,967	0	1,221	0	0	0	3,746	0	0
5579100 OTH EXP-LIQ DAMAGE	PSEX Power Supply Expense	UT	35	0	0	0	0	35	0	0	0
5579100 OTH EXP-LIQ DAMAGE	PSEX Power Supply Expense	WYU	54	0	0	0	54	0	0	0	0
5579100 Total			89	0	0	0	54	35	0	0	0
5600000 OPER SUPERV & ENG	TNEX Transmission O&M Expense	SG	6,773	97	1,765	538	1,004	2,962	404	2	0
5600000 Total			6,773	97	1,765	538	1,004	2,962	404	2	0
5612000 LD - MONITOR & OPER	TNEX Transmission O&M Expense	SG	7,235	103	1,885	575	1,073	3,164	432	2	0
5612000 Total			7,235	103	1,885	575	1,073	3,164	432	2	0
5614000 SCHED, SYS CTR & DSP	TNEX Transmission O&M Expense	SG	398	6	104	32	59	174	24	0	0
5614000 Total			398	6	104	32	59	174	24	0	0
5614010 EIM - SCHEDULING,SYS	TNEX Transmission O&M Expense	SG	987	14	257	78	146	431	59	0	0
5614010 Total			987	14	257	78	146	431	59	0	0
5615000 REL PLAN & STDS DEV	TNEX Transmission O&M Expense	SG	1,969	28	513	156	292	861	118	1	0
5615000 Total			1,969	28	513	156	292	861	118	1	0
5616000 TRANS SVC STUDIES	TNEX Transmission O&M Expense	SG	103	1	27	8	15	45	6	0	0
5616000 Total			103	1	27	8	15	45	6	0	0
5617000 GEN INTERCNCT STUD	TNEX Transmission O&M Expense	SG	1,755	25	457	139	260	768	105	1	0
5617000 Total			1,755	25	457	139	260	768	105	1	0
5618000 REL PLN & STAND SVCS	TNEX Transmission O&M Expense	SG	7,448	106	1,941	592	1,105	3,257	445	2	0
5618000 Total			7,448	106	1,941	592	1,105	3,257	445	2	0
5620000 STATION EXP(TRANS)	TNEX Transmission O&M Expense	SG	2,902	41	756	231	430	1,269	173	1	0
5620000 Total			2,902	41	756	231	430	1,269	173	1	0
5630000 OVERHEAD LINE EXP	TNEX Transmission O&M Expense	SG	865	12	225	69	128	378	52	0	0
5630000 Total			865	12	225	69	128	378	52	0	0
5650000 TRNS ELEC BY OTHRS	NPCX Net Power Cost Expense	SG	51	1	13	4	8	22	3	0	0
5650000 Total			51	1	13	4	8	22	3	0	0
5650010 EIM - TRANSM OF ELEC	NPCX Net Power Cost Expense	SG	1,761	25	459	140	261	770	105	1	0
5650010 Total			1,761	25	459	140	261	770	105	1	0
5651000 S/T FIRM WHEELING	NPCX Net Power Cost Expense	SG	6,230	89	1,624	495	924	2,725	372	2	0
5651000 Total			6,230	89	1,624	495	924	2,725	372	2	0
5652500 NON-FIRM WHEEL EXP	NPCX Net Power Cost Expense	SE	-658	-9	-161	-49	-109	-286	-43	0	0
5652500 Total			-658	-9	-161	-49	-109	-286	-43	0	0
5654600 POST-MRG WHEEL EXP	NPCX Net Power Cost Expense	SG	127,638	1,820	33,262	10,141	18,929	55,822	7,622	42	0
5654600 Total			127,638	1,820	33,262	10,141	18,929	55,822	7,622	42	0
5660000 MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	2,849	41	743	226	423	1,246	170	1	0
5660000 Total			2,849	41	743	226	423	1,246	170	1	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5660010 MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	10	0	3	1	1	4	1	0	0
5660010 Total			10	0	3	1	1	4	1	0	0
5670000 RENTS-TRANSMISSION	TNEX Transmission O&M Expense	SG	2,138	30	557	170	317	935	128	1	0
5670000 Total			2,138	30	557	170	317	935	128	1	0
5680000 MNT SUPERV & ENG	TNEX Transmission O&M Expense	SG	1,445	21	376	115	214	632	86	0	0
5680000 Total			1,445	21	376	115	214	632	86	0	0
5690000 MAINT OF STRUCTURE	TNEX Transmission O&M Expense	SG	42	1	11	3	6	18	3	0	0
5690000 Total			42	1	11	3	6	18	3	0	0
5691000 MAINT-COMP HW TRANS	TNEX Transmission O&M Expense	SG	67	1	17	5	10	29	4	0	0
5691000 Total			67	1	17	5	10	29	4	0	0
5692000 MAINT-COMP SW TRANS	TNEX Transmission O&M Expense	SG	825	12	215	66	122	361	49	0	0
5692000 Total			825	12	215	66	122	361	49	0	0
5693000 MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	SG	5,239	75	1,365	416	777	2,291	313	2	0
5693000 Total			5,239	75	1,365	416	777	2,291	313	2	0
5700000 MAINT STATION EQIP	TNEX Transmission O&M Expense	SG	11,985	171	3,123	952	1,777	5,242	716	4	0
5700000 Total			11,985	171	3,123	952	1,777	5,242	716	4	0
5710000 MAINT OVHD LINES	TNEX Transmission O&M Expense	SG	16,148	230	4,208	1,283	2,395	7,062	964	5	0
5710000 Total			16,148	230	4,208	1,283	2,395	7,062	964	5	0
5720000 MNT UNDERGRD LINES	TNEX Transmission O&M Expense	SG	82	1	21	7	12	36	5	0	0
5720000 Total			82	1	21	7	12	36	5	0	0
5730000 MNT MSC TRANS PLNT	TNEX Transmission O&M Expense	SG	222	3	58	18	33	97	13	0	0
5730000 Total			222	3	58	18	33	97	13	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	CA	44	44	0	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	IDU	52	0	0	0	0	0	52	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	OR	346	0	346	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	7,737	245	2,029	502	820	3,753	388	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	UT	426	0	0	0	0	426	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WA	138	0	0	138	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WYP	105	0	0	0	105	0	0	0	0
5800000 Total			8,848	289	2,375	640	925	4,179	440	0	0
5810000 LOAD DISPATCHING	DNEX Distribution O&M Expense	IDU	0	0	0	0	0	0	0	0	0
5810000 LOAD DISPATCHING	DNEX Distribution O&M Expense	SNPD	11,542	366	3,027	749	1,223	5,599	578	0	0
5810000 Total			11,542	366	3,027	749	1,223	5,599	578	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	CA	65	65	0	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	IDU	453	0	0	0	0	0	453	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	OR	1,087	0	1,087	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	SNPD	4	0	1	0	0	2	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	UT	1,694	0	0	0	0	1,694	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WA	254	0	0	254	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WYP	519	0	0	0	519	0	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5820000 Total			4,076	65	1,088	254	520	1,696	453	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	CA	212	212	0	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	IDU	430	0	0	0	0	0	430	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	OR	1,585	0	1,585	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	UT	6,165	0	0	0	0	6,165	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WA	287	0	0	287	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WYP	432	0	0	0	432	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WYU	102	0	0	0	102	0	0	0	0
5830000 Total			9,211	212	1,585	287	534	6,165	430	0	0
5840000 UDRGRND LINE EXP	DNEX Distribution O&M Expense	OR	1	0	1	0	0	0	0	0	0
5840000 UDRGRND LINE EXP	DNEX Distribution O&M Expense	UT	1	0	0	0	0	1	0	0	0
5840000 UDRGRND LINE EXP	DNEX Distribution O&M Expense	WYP	0	0	0	0	0	0	0	0	0
5840000 Total			2	0	1	0	0	1	0	0	0
5850000 STRT LGHT-SGNL SYS	DNEX Distribution O&M Expense	SNPD	248	8	65	16	26	120	12	0	0
5850000 Total			248	8	65	16	26	120	12	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	CA	91	91	0	0	0	0	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	IDU	199	0	0	0	0	0	199	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	OR	880	0	880	0	0	0	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	SNPD	12	0	3	1	1	6	1	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	UT	928	0	0	0	0	928	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	WA	295	0	0	295	0	0	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	WYP	310	0	0	0	310	0	0	0	0
5860000 METER EXPENSES	DNEX Distribution O&M Expense	WYU	75	0	0	0	75	0	0	0	0
5860000 Total			2,791	91	884	296	386	934	200	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	CA	559	559	0	0	0	0	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	IDU	970	0	0	0	0	0	970	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	OR	5,107	0	5,107	0	0	0	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	UT	4,981	0	0	0	0	4,981	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WA	1,300	0	0	1,300	0	0	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WYP	1,151	0	0	0	1,151	0	0	0	0
5870000 CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WYU	137	0	0	0	137	0	0	0	0
5870000 Total			14,205	559	5,107	1,300	1,288	4,981	970	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	CA	25	25	0	0	0	0	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	IDU	-2	0	0	0	0	0	-2	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	OR	44	0	44	0	0	0	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	SNPD	834	26	219	54	88	405	42	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	UT	493	0	0	0	0	493	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WA	-21	0	0	-21	0	0	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WYP	-100	0	0	0	-100	0	0	0	0
5880000 MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WYU	-78	0	0	0	-78	0	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5880000 Total			1,196	52	263	33	-89	897	40	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	CA	55	55	0	0	0	0	0	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	IDU	40	0	0	0	0	0	40	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	OR	1,621	0	1,621	0	0	0	0	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	SNPD	14	0	4	1	1	7	1	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	UT	714	0	0	0	0	714	0	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	WA	144	0	0	144	0	0	0	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	WYP	507	0	0	0	507	0	0	0	0
5890000 RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	WYU	87	0	0	0	87	0	0	0	0
5890000 Total			3,182	56	1,625	145	596	720	41	0	0
5900000 MAINT SUPERV & ENG	DNEX Distribution O&M Expense	CA	96	96	0	0	0	0	0	0	0
5900000 MAINT SUPERV & ENG	DNEX Distribution O&M Expense	IDU	122	0	0	0	0	0	122	0	0
5900000 MAINT SUPERV & ENG	DNEX Distribution O&M Expense	OR	1,100	0	1,100	0	0	0	0	0	0
5900000 MAINT SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	2,483	79	651	161	263	1,205	124	0	0
5900000 MAINT SUPERV & ENG	DNEX Distribution O&M Expense	UT	1,357	0	0	0	0	1,357	0	0	0
5900000 MAINT SUPERV & ENG	DNEX Distribution O&M Expense	WA	191	0	0	191	0	0	0	0	0
5900000 MAINT SUPERV & ENG	DNEX Distribution O&M Expense	WYP	486	0	0	0	486	0	0	0	0
5900000 Total			5,835	175	1,752	352	749	2,561	247	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	CA	27	27	0	0	0	0	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	IDU	107	0	0	0	0	0	107	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	OR	453	0	453	0	0	0	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	SNPD	188	6	49	12	20	91	9	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	UT	786	0	0	0	0	786	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WA	129	0	0	129	0	0	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYP	382	0	0	0	382	0	0	0	0
5910000 MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYU	70	0	0	0	70	0	0	0	0
5910000 Total			2,142	32	502	142	472	877	117	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	CA	223	223	0	0	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	IDU	237	0	0	0	0	0	237	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	OR	2,591	0	2,591	0	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	SNPD	1,823	58	478	118	193	884	91	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	UT	2,822	0	0	0	0	2,822	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	WA	457	0	0	457	0	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYP	861	0	0	0	861	0	0	0	0
5920000 MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYU	48	0	0	0	48	0	0	0	0
5920000 Total			9,063	281	3,069	575	1,102	3,707	329	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	CA	7,531	7,531	0	0	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	IDU	4,428	0	0	0	0	0	4,428	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	OR	30,663	0	30,663	0	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	SNPD	1,825	58	479	118	193	885	91	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	UT	32,399	0	0	0	0	32,399	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WA	5,198	0	0	5,198	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WYP	6,675	0	0	0	6,675	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WYU	853	0	0	0	853	0	0	0	0
5930000 Total			89,571	7,589	31,142	5,316	7,721	33,284	4,519	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	CA	-152	-152	0	0	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	IDU	179	0	0	0	0	0	179	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	OR	-1,296	0	-1,296	0	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	UT	980	0	0	0	0	980	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WA	-150	0	0	-150	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYP	220	0	0	0	220	0	0	0	0
5931000 Total			-220	-152	-1,296	-150	220	980	179	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	CA	446	446	0	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	IDU	758	0	0	0	0	0	758	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	OR	6,550	0	6,550	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	SNPD	41	1	11	3	4	20	2	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	UT	13,819	0	0	0	0	13,819	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WA	1,250	0	0	1,250	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYP	1,602	0	0	0	1,602	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYU	204	0	0	0	204	0	0	0	0
5940000 Total			24,671	448	6,561	1,253	1,810	13,839	760	0	0
5950000 MAINT LINE TRNSFRM	DNEX Distribution O&M Expense	SNPD	975	31	256	63	103	473	49	0	0
5950000 Total			975	31	256	63	103	473	49	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	CA	92	92	0	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	IDU	102	0	0	0	0	0	102	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	OR	889	0	889	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	UT	1,302	0	0	0	0	1,302	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WA	166	0	0	166	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYP	308	0	0	0	308	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYU	106	0	0	0	106	0	0	0	0
5960000 Total			2,966	92	889	166	414	1,302	102	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	CA	17	17	0	0	0	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	IDU	35	0	0	0	0	0	35	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	OR	181	0	181	0	0	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	SNPD	-363	-12	-95	-24	-38	-176	-18	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	UT	278	0	0	0	0	278	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	WA	33	0	0	33	0	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	WYP	33	0	0	0	33	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	WYU	12	0	0	0	12	0	0	0	0
5970000 Total			225	6	85	9	7	102	17	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	CA	24	24	0	0	0	0	0	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	IDU	70	0	0	0	0	0	70	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	OR	433	0	433	0	0	0	0	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	SNPD	2,795	89	733	181	296	1,356	140	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	UT	788	0	0	0	0	788	0	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WA	169	0	0	169	0	0	0	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WYP	219	0	0	0	219	0	0	0	0
5980000 Total			4,498	112	1,166	350	515	2,144	210	0	0
5989500 MNT DIST PLNT-ENV AM	DNEX Distribution O&M Expense	SNPD	2,221	70	582	144	235	1,077	111	0	0
5989500 Total			2,221	70	582	144	235	1,077	111	0	0
9010000 SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	CN	2,477	60	776	174	186	1,178	103	0	0
9010000 Total			2,477	60	776	174	186	1,178	103	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	CA	889	889	0	0	0	0	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	CN	780	19	245	55	59	371	32	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	IDU	2,025	0	0	0	0	0	2,025	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	OR	9,528	0	9,528	0	0	0	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	UT	3,939	0	0	0	0	3,939	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	WA	626	0	0	626	0	0	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	WYP	1,046	0	0	0	1,046	0	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	WYU	223	0	0	0	223	0	0	0	0
9020000 Total			19,057	908	9,773	680	1,328	4,311	2,058	0	0
9030000 CUST RCRD/COLL EXP	CAEX Customer Accounting Expense	CN	1,175	28	368	82	88	559	49	0	0
9030000 Total			1,175	28	368	82	88	559	49	0	0
9031000 CUST RCRD/CUST SYS	CAEX Customer Accounting Expense	CN	2,080	50	652	146	156	989	87	0	0
9031000 CUST RCRD/CUST SYS	CAEX Customer Accounting Expense	OR	46	0	46	0	0	0	0	0	0
9031000 Total			2,126	50	698	146	156	989	87	0	0
9032000 CUST ACCTG/BILL	CAEX Customer Accounting Expense	CA	0	0	0	0	0	0	0	0	0
9032000 CUST ACCTG/BILL	CAEX Customer Accounting Expense	CN	8,913	216	2,793	624	670	4,239	371	0	0
9032000 CUST ACCTG/BILL	CAEX Customer Accounting Expense	UT	-4	0	0	0	0	-4	0	0	0
9032000 Total			8,909	216	2,793	624	670	4,234	371	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	CA	223	223	0	0	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	CN	14,249	345	4,465	998	1,072	6,776	593	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	IDU	353	0	0	0	0	0	353	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	OR	1,941	0	1,941	0	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	UT	3,319	0	0	0	0	3,319	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WA	611	0	0	611	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYP	693	0	0	0	693	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYU	85	0	0	0	85	0	0	0	0
9033000 Total			21,474	568	6,406	1,609	1,850	10,095	946	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	CA	13	13	0	0	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	IDU	24	0	0	0	0	0	24	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	OR	104	0	104	0	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	UT	72	0	0	0	0	72	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WA	20	0	0	20	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYP	21	0	0	0	21	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYU	4	0	0	0	4	0	0	0	0
9035000 Total			257	13	104	20	25	72	24	0	0
9036000 CUST ACCTG/COMMON	CAEX Customer Accounting Expense	CN	16,370	396	5,130	1,146	1,231	7,785	681	0	0
9036000 CUST ACCTG/COMMON	CAEX Customer Accounting Expense	OR	25	0	25	0	0	0	0	0	0
9036000 Total			16,395	396	5,155	1,146	1,231	7,785	681	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CA	568	568	0	0	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CN	33	1	10	2	2	16	1	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	IDU	432	0	0	0	0	0	432	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	OR	4,533	0	4,533	0	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	UT	3,559	0	0	0	0	3,559	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WA	1,728	0	0	1,728	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WYP	723	0	0	0	723	0	0	0	0
9040000 Total			11,575	569	4,543	1,730	725	3,574	433	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	CA	3	3	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	53	0	53	0	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	UT	20	0	0	0	0	20	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WA	-2	0	0	-2	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WYP	6	0	0	0	6	0	0	0	0
9042000 Total			80	3	53	-2	6	20	0	0	0
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	CN	15	0	5	1	1	7	1	0	0
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	UT	120	0	0	0	0	120	0	0	0
9050000 Total			135	0	5	1	1	127	1	0	0
9070000 SUPRV (CUST SERV)	CSEX Customer Service Expense	CN	118	3	37	8	9	56	5	0	0
9070000 Total			118	3	37	8	9	56	5	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CA	94	94	0	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CN	10	0	3	1	1	5	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	OR	1	0	1	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	UT	5	0	0	0	0	5	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	WA	6	0	0	6	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	WYP	2	0	0	0	2	0	0	0	0
9080000 Total			118	94	4	7	2	10	0	0	0
9081000 CUST ASST EXP-GENL	CSEX Customer Service Expense	CA	3	3	0	0	0	0	0	0	0
9081000 CUST ASST EXP-GENL	CSEX Customer Service Expense	CN	598	14	187	42	45	284	25	0	0
9081000 Total			602	18	187	42	45	284	25	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	CA	86	86	0	0	0	0	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9084000 DSM DIRECT	CSEX Customer Service Expense	CN	942	23	295	66	71	448	39	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	IDU	0	0	0	0	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	OTHER	91	0	0	0	0	0	0	0	91
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	14	0	0	14	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	WYP	-2	0	0	0	-2	0	0	0	0
9084000 Total			1,138	108	295	80	69	455	39	0	91
9085000 DSM AMORT	CSEX Customer Service Expense	WYP	3	0	0	0	3	0	0	0	0
9085000 Total			3	0	0	0	3	0	0	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	OTHER	66,838	0	0	0	0	0	0	0	66,838
9085100 Total			66,838	0	0	0	0	0	0	0	66,838
9086000 CUST SERV	CSEX Customer Service Expense	CA	0	0	0	0	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	CN	515	12	161	36	39	245	21	0	0
9086000 CUST SERV	CSEX Customer Service Expense	IDU	18	0	0	0	0	0	18	0	0
9086000 CUST SERV	CSEX Customer Service Expense	OR	2,049	0	2,049	0	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	UT	2,461	0	0	0	0	2,461	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	WA	340	0	0	340	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	WYP	962	0	0	0	962	0	0	0	0
9086000 Total			6,345	12	2,211	376	1,000	2,706	39	0	0
9089500 BLUE SKY EXPENSE	CSEX Customer Service Expense	OTHER	3,259	0	0	0	0	0	0	0	3,259
9089500 Total			3,259	0	0	0	0	0	0	0	3,259
9089600 SOLAR FEED-IN EXP	CSEX Customer Service Expense	OTHER	11,694	0	0	0	0	0	0	0	11,694
9089600 Total			11,694	0	0	0	0	0	0	0	11,694
9089700 SUBSCRIBER SOLAR	CSEX Customer Service Expense	UT	125	0	0	0	0	125	0	0	0
9089700 Total			125	0	0	0	0	125	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CA	142	142	0	0	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CN	2,457	59	770	172	185	1,169	102	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	IDU	133	0	0	0	0	0	133	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	OR	1,313	0	1,313	0	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	UT	1,248	0	0	0	0	1,248	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WA	205	0	0	205	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYP	322	0	0	0	322	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYU	2	0	0	0	2	0	0	0	0
9090000 Total			5,820	201	2,083	377	508	2,416	235	0	0
9100000 MISC CUST SERV/INF	CSEX Customer Service Expense	CN	9	0	3	1	1	4	0	0	0
9100000 Total			9	0	3	1	1	4	0	0	0
9101000 MISC CUST SERV/INF	CSEX Customer Service Expense	CN	32	1	10	2	2	15	1	0	0
9101000 Total			32	1	10	2	2	15	1	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	OR	0	0	0	0	0	0	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	SO	72,266	1,509	19,756	5,634	9,948	31,233	4,169	17	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9200000 Total			72,266	1,509	19,756	5,634	9,948	31,233	4,169	17	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CA	6	6	0	0	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CN	88	2	28	6	7	42	4	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	IDU	26	0	0	0	0	0	26	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	OR	66	0	66	0	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	9,602	200	2,625	749	1,322	4,150	554	2	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	UT	127	0	0	0	0	127	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WA	10	0	0	10	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYP	37	0	0	0	37	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYU	8	0	0	0	8	0	0	0	0
9210000 Total			9,971	208	2,719	765	1,374	4,319	584	2	0
9220000 A&G EXP TRANSF-CR	AGEX Administrative & General Expense	SO	-31,910	-666	-8,723	-2,488	-4,393	-13,791	-1,841	-8	0
9220000 Total			-31,910	-666	-8,723	-2,488	-4,393	-13,791	-1,841	-8	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	CA	75	75	0	0	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	OR	59	0	59	0	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	SO	10,353	216	2,830	807	1,425	4,474	597	2	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	UT	1,367	0	0	0	0	1,367	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WA	18	0	0	18	0	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WYP	31	0	0	0	31	0	0	0	0
9230000 OUTSIDE SERVICES	AGEX Administrative & General Expense	WYU	27	0	0	0	27	0	0	0	0
9230000 Total			11,931	292	2,889	826	1,484	5,842	597	2	0
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	OR	16	0	16	0	0	0	0	0	0
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	SO	7,938	166	2,170	619	1,093	3,431	458	2	0
9239990 AFFL SERV EMPLOYED	AGEX Administrative & General Expense	UT	5	0	0	0	0	5	0	0	0
9239990 Total			7,959	166	2,186	619	1,093	3,436	458	2	0
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	IDU	114	0	0	0	0	0	114	0	0
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0	0
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	UT	2,152	0	0	0	0	2,152	0	0	0
9241000 PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	WYP	350	0	0	0	350	0	0	0	0
9241000 Total			9,684	0	7,069	0	350	2,152	114	0	0
9242000 PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	CA	-2,179	-2,179	0	0	0	0	0	0	0
9242000 PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	OR	-370	0	-370	0	0	0	0	0	0
9242000 Total			-2,549	-2,179	-370	0	0	0	0	0	0
9243000 PROP INS - PREMIUMS	AGEX Administrative & General Expense	SO	5,203	109	1,422	406	716	2,249	300	1	0
9243000 Total			5,203	109	1,422	406	716	2,249	300	1	0
9250000 INJURIES & DAMAGES	AGEX Administrative & General Expense	SO	16,740	350	4,576	1,305	2,304	7,235	966	4	0
9250000 Total			16,740	350	4,576	1,305	2,304	7,235	966	4	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9251000 INJURIES & DAMAGES	AGEX Administrative & General Expense	OR	495	0	495	0	0	0	0	0	0
9251000 INJURIES & DAMAGES	AGEX Administrative & General Expense	SO	-495	-10	-135	-39	-68	-214	-29	0	0
9251000 Total			0	-10	359	-39	-68	-214	-29	0	0
9261200 PEN EXP-OTH NBC	AGEX Administrative & General Expense	SO	5,958	124	1,629	464	820	2,575	344	1	0
9261200 Total			5,958	124	1,629	464	820	2,575	344	1	0
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	CA	-90	-90	0	0	0	0	0	0	0
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	OR	-1,008	0	-1,008	0	0	0	0	0	0
9261500 PEN EXP-STATE SITUS	AGEX Administrative & General Expense	SO	-1,641	-34	-449	-128	-226	-709	-95	0	0
9261500 Total			-2,739	-124	-1,456	-128	-226	-709	-95	0	0
9262200 POSTRET EXP-OTH NBC	AGEX Administrative & General Expense	SO	-15,414	-322	-4,214	-1,202	-2,122	-6,662	-889	-4	0
9262200 Total			-15,414	-322	-4,214	-1,202	-2,122	-6,662	-889	-4	0
9262500 POSTRET EXP-ST SITUS	AGEX Administrative & General Expense	CA	17	17	0	0	0	0	0	0	0
9262500 POSTRET EXP-ST SITUS	AGEX Administrative & General Expense	OR	193	0	193	0	0	0	0	0	0
9262500 POSTRET EXP-ST SITUS	AGEX Administrative & General Expense	WYP	375	0	0	0	375	0	0	0	0
9262500 Total			586	17	193	0	375	0	0	0	0
9263200 SERP EXP-OTH NBC	AGEX Administrative & General Expense	SO	2,922	61	799	228	402	1,263	169	1	0
9263200 Total			2,922	61	799	228	402	1,263	169	1	0
9269100 GROSS-UP - PENSION	AGEX Administrative & General Expense	SO	7,568	158	2,069	590	1,042	3,271	437	2	0
9269100 Total			7,568	158	2,069	590	1,042	3,271	437	2	0
9269200 GROSS-UP - POST-RETR	AGEX Administrative & General Expense	SO	2,217	46	606	173	305	958	128	1	0
9269200 Total			2,217	46	606	173	305	958	128	1	0
9269300 GROSS-UP - SERP	AGEX Administrative & General Expense	SO	24	0	6	2	3	10	1	0	0
9269300 Total			24	0	6	2	3	10	1	0	0
9269400 GROSS-UP - MD/DN/V/L	AGEX Administrative & General Expense	SO	62,527	1,305	17,093	4,875	8,607	27,024	3,607	15	0
9269400 Total			62,527	1,305	17,093	4,875	8,607	27,024	3,607	15	0
9269500 GROSS-UP - 401(K) EX	AGEX Administrative & General Expense	SO	37,655	786	10,294	2,936	5,183	16,274	2,172	9	0
9269500 Total			37,655	786	10,294	2,936	5,183	16,274	2,172	9	0
9269600 GROSS-UP - POST-EMPL	AGEX Administrative & General Expense	SO	5,806	121	1,587	453	799	2,510	335	1	0
9269600 Total			5,806	121	1,587	453	799	2,510	335	1	0
9269700 GROSS-UP - OTH BEN E	AGEX Administrative & General Expense	SO	6,628	138	1,812	517	912	2,864	382	2	0
9269700 Total			6,628	138	1,812	517	912	2,864	382	2	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	CA	766	766	0	0	0	0	0	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	IDU	14	0	0	0	0	0	14	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	OR	611	0	611	0	0	0	0	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	SE	9	0	2	1	1	4	1	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	SO	2,843	59	777	222	391	1,229	164	1	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	UT	291	0	0	0	0	291	0	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	WA	38	0	0	38	0	0	0	0	0
9280000 REGULATORY COM EXP	AGEX Administrative & General Expense	WYP	179	0	0	0	179	0	0	0	0
9280000 Total			4,750	825	1,390	261	572	1,523	179	1	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	CA	130	130	0	0	0	0	0	0	0
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	IDU	655	0	0	0	0	0	655	0	0
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	OR	3,030	0	3,030	0	0	0	0	0	0
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	SO	0	0	0	0	0	0	0	0	0
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	UT	6,285	0	0	0	0	6,285	0	0	0
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	WA	660	0	0	660	0	0	0	0	0
9282000 REG COMM EXPENSE	AGEX Administrative & General Expense	WYP	1,758	0	0	0	1,758	0	0	0	0
9282000 Total			12,519	130	3,030	660	1,758	6,285	655	0	0
9283000 FERC FILING FEE	AGEX Administrative & General Expense	SG	5,215	74	1,359	414	773	2,281	311	2	0
9283000 Total			5,215	74	1,359	414	773	2,281	311	2	0
9290000 DUPLICATE CHRGS-CR	AGEX Administrative & General Expense	SO	-6,207	-130	-1,697	-484	-854	-2,682	-358	-1	0
9290000 Total			-6,207	-130	-1,697	-484	-854	-2,682	-358	-1	0
9299100 DUP CHG CR - PENSION	AGEX Administrative & General Expense	SO	-7,568	-158	-2,069	-590	-1,042	-3,271	-437	-2	0
9299100 Total			-7,568	-158	-2,069	-590	-1,042	-3,271	-437	-2	0
9299200 DUP CHG CR - POST-RT	AGEX Administrative & General Expense	SO	-2,217	-46	-606	-173	-305	-958	-128	-1	0
9299200 Total			-2,217	-46	-606	-173	-305	-958	-128	-1	0
9299300 DUP CHRG CR - SERP	AGEX Administrative & General Expense	SO	-24	0	-6	-2	-3	-10	-1	0	0
9299300 Total			-24	0	-6	-2	-3	-10	-1	0	0
9299400 DUP CHG CR - M/D/V/L	AGEX Administrative & General Expense	SO	-62,527	-1,305	-17,093	-4,875	-8,607	-27,024	-3,607	-15	0
9299400 Total			-62,527	-1,305	-17,093	-4,875	-8,607	-27,024	-3,607	-15	0
9299500 DUP CHRG CR - 401(K)	AGEX Administrative & General Expense	SO	-37,655	-786	-10,294	-2,936	-5,183	-16,274	-2,172	-9	0
9299500 Total			-37,655	-786	-10,294	-2,936	-5,183	-16,274	-2,172	-9	0
9299600 DUP CHG CR - POST-EM	AGEX Administrative & General Expense	SO	-5,806	-121	-1,587	-453	-799	-2,510	-335	-1	0
9299600 Total			-5,806	-121	-1,587	-453	-799	-2,510	-335	-1	0
9299700 DUP CHG CR - OTH BEN	AGEX Administrative & General Expense	SO	-6,628	-138	-1,812	-517	-912	-2,864	-382	-2	0
9299700 Total			-6,628	-138	-1,812	-517	-912	-2,864	-382	-2	0
9301000 GEN ADVERTISNG EXP	AGEX Administrative & General Expense	SO	1	0	0	0	0	0	0	0	0
9301000 Total			1	0	0	0	0	0	0	0	0
9302000 MISC GEN EXP-OTHER	AGEX Administrative & General Expense	CA	1	1	0	0	0	0	0	0	0
9302000 MISC GEN EXP-OTHER	AGEX Administrative & General Expense	OR	35	0	35	0	0	0	0	0	0
9302000 MISC GEN EXP-OTHER	AGEX Administrative & General Expense	SO	2,182	46	597	170	300	943	126	1	0
9302000 MISC GEN EXP-OTHER	AGEX Administrative & General Expense	UT	0	0	0	0	0	0	0	0	0
9302000 MISC GEN EXP-OTHER	AGEX Administrative & General Expense	WA	7	0	0	7	0	0	0	0	0
9302000 MISC GEN EXP-OTHER	AGEX Administrative & General Expense	WYP	1	0	0	0	1	0	0	0	0
9302000 Total			2,226	47	631	177	301	943	126	1	0
9310000 RENTS (A&G)	AGEX Administrative & General Expense	CA	49	49	0	0	0	0	0	0	0
9310000 RENTS (A&G)	AGEX Administrative & General Expense	IDU	2	0	0	0	0	0	2	0	0
9310000 RENTS (A&G)	AGEX Administrative & General Expense	OR	223	0	223	0	0	0	0	0	0
9310000 RENTS (A&G)	AGEX Administrative & General Expense	SO	2,357	49	644	184	324	1,019	136	1	0
9310000 RENTS (A&G)	AGEX Administrative & General Expense	UT	5	0	0	0	0	5	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9310000 RENTS (A&G)	AGEX Administrative & General Expense	WA	42	0	0	42	0	0	0	0	0
9310000 RENTS (A&G)	AGEX Administrative & General Expense	WYP	46	0	0	0	46	0	0	0	0
9310000 Total			2,723	98	867	226	370	1,024	138	1	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	CA	86	86	0	0	0	0	0	0	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	CN	49	1	15	3	4	23	2	0	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	IDU	13	0	0	0	0	0	13	0	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	OR	157	0	157	0	0	0	0	0	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	SO	23,010	480	6,290	1,794	3,167	9,945	1,328	5	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	UT	107	0	0	0	0	107	0	0	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	WA	53	0	0	53	0	0	0	0	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYP	42	0	0	0	42	0	0	0	0
9350000 MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYU	8	0	0	0	8	0	0	0	0
9350000 Total			23,526	568	6,463	1,851	3,221	10,075	1,343	5	0
Grand Total			2,863,880	48,343	745,247	211,340	415,884	1,229,160	174,262	819	38,825

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	909	13	237	72	135	398	54	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	30,136	430	7,853	2,394	4,469	13,180	1,799	10	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	166,369	2,372	43,356	13,218	24,673	72,760	9,934	55	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	34,291	489	8,936	2,724	5,085	14,997	2,048	11	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,889	212	3,880	1,183	2,208	6,512	889	5	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,366	19	356	109	203	597	82	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	105	1	27	8	16	46	6	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	10	0	3	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	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	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	257	4	67	20	38	112	15	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,078	30	542	165	308	909	124	1	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	228	3	59	18	34	100	14	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	5,210	74	1,358	414	773	2,278	311	2	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	472	7	123	38	70	206	28	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	26	8	15	43	6	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	23	7	13	38	5	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	880	13	229	70	131	385	53	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	12,684	181	3,305	1,008	1,881	5,547	757	4	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,232	46	842	257	479	1,413	193	1	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	2,087	30	544	166	309	913	125	1	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	2,912	42	759	231	432	1,273	174	1	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,993	28	519	158	296	872	119	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,900	41	756	230	430	1,268	173	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	630	9	164	50	93	276	38	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-16	0	-4	-1	-2	-7	-1	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	53	1	14	4	8	23	3	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	714	10	186	57	106	312	43	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	72	1	19	6	11	32	4	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	6,626	94	1,727	526	983	2,898	396	2	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	495	7	129	39	73	216	30	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	95,040	1,355	24,767	7,551	14,095	41,565	5,675	32	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	14,616	208	3,809	1,161	2,168	6,392	873	5	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,550	136	2,489	759	1,416	4,176	570	3	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	447	6	116	36	66	195	27	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,650	38	691	211	393	1,159	158	1	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	3,772	54	983	300	559	1,650	225	1	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	34,094	486	8,885	2,709	5,056	14,911	2,036	11	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,820	40	735	224	418	1,233	168	1	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	388	6	101	31	58	170	23	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,877	283	5,180	1,579	2,948	8,693	1,187	7	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	20,587	294	5,365	1,636	3,053	9,004	1,229	7	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	23,325	333	6,078	1,853	3,459	10,201	1,393	8	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	56	1	15	4	8	25	3	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	133	2	35	11	20	58	8	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	158	2	41	13	23	69	9	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	26	0	0	0	0	0	26	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	0	61	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	184	0	0	0	0	184	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	0	0	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	43	0	0	0	43	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	80	0	0	0	80	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	45	0	0	0	0	0	45	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	562	0	562	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	939	0	0	0	0	939	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	80	0	0	80	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	223	0	0	0	223	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	0	0	0	89	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	684	684	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	656	0	0	0	0	0	656	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,819	0	4,819	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	10,990	0	0	0	0	10,990	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,491	0	0	1,491	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,305	0	0	0	2,305	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	363	0	0	0	363	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	78	0	78	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	163	0	0	0	0	163	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	26	0	0	26	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	0	40	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	0	5	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,509	2,509	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,231	0	0	0	0	3,231	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,644	0	12,644	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	13,909	0	0	0	13,909	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,920	0	0	3,920	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,209	0	0	0	5,209	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,102	0	0	0	1,102	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,113	1,113	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	965	0	0	0	0	965	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,995	0	6,995	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,626	0	0	0	0	6,626	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,814	0	0	1,814	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,399	0	0	0	2,399	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	341	0	0	0	341	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	529	529	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	235	0	0	0	0	235	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,883	0	1,883	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,104	0	0	0	0	5,104	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	525	0	0	525	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	786	0	0	0	786	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	165	0	0	0	165	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	482	482	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	645	0	0	0	0	645	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,903	0	3,903	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,752	0	0	0	0	13,752	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	724	0	0	724	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,503	0	0	0	1,503	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	615	0	0	0	615	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,365	1,365	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,921	0	0	0	0	1,921	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	10,990	0	10,990	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	12,528	0	0	0	0	12,528	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,987	0	0	2,987	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,434	0	0	0	3,434	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	491	0	0	0	491	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	181	181	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	195	0	0	0	0	195	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,150	0	2,150	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,003	0	0	0	2,003	0	0	0	
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	528	0	0	528	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	354	0	0	0	354	0	0	0	
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	66	0	0	0	66	0	0	0	
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	297	297	0	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	748	0	0	0	0	748	0	0	
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,479	0	4,479	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	5,134	0	0	0	5,134	0	0	0	
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,081	0	0	1,081	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	921	0	0	0	921	0	0	0	
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	313	0	0	0	313	0	0	0	
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	228	228	0	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	625	0	0	0	0	625	0	0	
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,775	0	2,775	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,471	0	0	0	3,471	0	0	0	
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	508	0	0	508	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	536	0	0	0	536	0	0	0	
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	96	0	0	0	96	0	0	0	
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	126	0	126	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	271	0	0	0	271	0	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	23	23	0	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	35	0	0	0	0	35	0	0	
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	696	0	696	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,052	0	0	0	1,052	0	0	0	
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	124	0	0	124	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	245	0	0	0	245	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	50	50	0	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	125	3	39	9	9	59	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	183	0	0	0	0	183	0	0	
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	614	0	614	0	0	0	0	0	



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	16	0	4	1	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	131	2	34	10	19	57	8	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,566	33	428	122	216	677	90	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	680	0	0	0	0	680	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	289	0	0	289	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	169	0	0	0	169	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	88	0	0	0	88	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	53	1	17	4	4	25	2	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	75	0	75	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	71	1	18	6	11	31	4	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	696	15	190	54	96	301	40	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	30	0	0	0	0	30	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	0	0	0	26	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	19	19	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	823	20	258	58	62	391	34	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	76	0	0	0	0	0	76	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	223	0	223	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	205	3	53	16	30	90	12	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,676	181	2,372	676	1,194	3,750	501	2	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	147	0	0	0	0	147	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	61	0	0	61	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	368	0	0	0	368	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	10	0	0	0	10	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	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	9	0	2	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	35	1	10	3	5	15	2	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	0	0	0	0	0	20	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	116	0	116	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	233	3	61	19	35	102	14	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	128	0	0	0	0	128	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	29	0	0	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	41	0	0	0	41	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	30	30	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	86	0	0	0	0	86	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	434	0	434	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	3	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	1,009	14	263	80	150	441	60	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	115	2	31	9	16	50	7	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	581	0	0	0	0	581	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	112	0	0	112	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	155	0	0	0	155	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	0	0	0	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	66	0	0	0	0	66	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	372	0	372	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	54	1	13	4	9	24	4	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	313	4	82	25	46	137	19	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	231	5	63	18	32	100	13	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	372	0	0	0	0	372	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	64	0	0	64	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	124	0	0	0	124	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	7	0	0	0	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	235	235	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	166	4	52	12	12	79	7	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	467	0	0	0	0	467	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,831	0	2,831	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,515	107	1,958	597	1,115	3,287	449	2	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,842	80	1,050	300	529	1,661	222	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,602	0	0	0	0	2,602	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	544	0	0	544	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,075	0	0	0	1,075	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	251	0	0	0	251	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	29	0	0	0	0	29	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	232	0	232	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	370	5	96	29	55	162	22	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	45	1	12	4	6	20	3	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	193	0	0	0	0	193	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	49	0	0	49	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	69	0	0	0	69	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	4	0	1	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	55	0	55	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	129	2	34	10	19	57	8	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	115	2	32	9	16	50	7	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	60	0	0	0	0	60	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	8	0	0	0	8	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	2	0	0	0	2	0	0	0	0
4030000 Total					741,488	15,874	199,639	58,336	104,986	319,645	42,828	179	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	-1,737	-25	-453	-138	-258	-760	-104	-1	0
4032000 Total					-1,737	-25	-453	-138	-258	-760	-104	-1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,193	31	571	174	325	959	131	1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	-258	-4	-67	-20	-38	-113	-15	0	0
4033000 Total					1,935	28	504	154	287	846	116	1	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	708	10	185	56	105	310	42	0	0
4034000 Total					708	10	185	56	105	310	42	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,543	22	402	123	229	675	92	1	0
4035000 Total					1,543	22	402	123	229	675	92	1	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	84	84	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,409	0	0	0	0	0	-2,409	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	479	0	479	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,511	0	0	0	0	-22,511	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	222	0	0	222	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,951	0	0	0	-1,951	0	0	0	0
4036000 Total					-26,086	84	479	222	-1,951	-22,511	-2,409	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	524	7	137	42	78	229	31	0	0
4037000 Total					524	7	137	42	78	229	31	0	0
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	-198	-3	-52	-16	-29	-87	-12	0	0
4039999 Total					-198	-3	-52	-16	-29	-87	-12	0	0
Grand Total					718,177	15,997	200,841	58,778	103,446	298,348	40,586	180	0

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	20	0	0	
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	587	8	153	47	87	257	35	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	10,906	155	2,842	866	1,617	4,770	651	4	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	323	5	84	26	48	141	19	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	-3,602	0	0	0	0	-3,602	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,386	20	361	110	205	606	83	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	4	0	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	26	0	0	0	26	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	3	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	210	4	57	16	29	91	12	0	0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	2,389	58	749	167	180	1,136	99	0	0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,407	50	658	188	331	1,040	139	1	0
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	6	2	3	10	1	0	0
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	241	5	66	19	33	104	14	0	0
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	4	1	2	6	1	0	0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	809	17	221	63	111	350	47	0	0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	491	10	134	38	68	212	28	0	0
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	4	1	0	0
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	113	34	64	189	26	0	0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	11	1	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	107	2	29	8	15	46	6	0	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	359	5	93	28	53	157	21	0	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	5	60	17	30	95	13	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,704	39	705	215	401	1,183	161	1	0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	594	14	186	42	45	282	25	0	0
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	333	8	104	23	25	158	14	0	0
4040000	AMOR LTD TRM PLNT	3033210	ArcFM Software	SO	801	17	219	62	110	346	46	0	0
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,882	60	788	225	397	1,246	166	1	0
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	211	4	58	16	29	91	12	0	0
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	738	18	231	52	55	351	31	0	0
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	3,869	94	1,212	271	291	1,840	161	0	0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	1,132	24	310	88	156	489	65	0	0
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,194	25	326	93	164	516	69	0	0
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033390	RMT TRADE SYSTEM	SO	179	4	49	14	25	78	10	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	0	0	0	0	0	0	0



Amortization Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	2	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	0	0	0	0	0	3	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	3	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	8,592	123	2,239	683	1,274	3,758	513	3	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	226	5	62	18	31	97	13	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	4	0	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	0	0	3	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	44	0	0	0	44	0	0	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	148	2	38	12	22	65	9	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0	0
4040000	AMOR LTD TRM PLNT	3035322	ACD-Call Center Automated Call Distribut	CN	815	20	255	57	61	387	34	0	0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	310	4	81	25	46	135	18	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	78	78	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	335	0	335	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	355	7	97	28	49	153	20	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	81	0	0	81	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	217	0	0	0	217	0	0	0	0
4040000 Total					43,286	900	12,954	3,644	6,360	16,824	2,592	11	0
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,287	0	0	0	0	0	0	0	4,287
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	-231	-3	-60	-18	-34	-101	-14	0	0
4049000 Total					4,056	-3	-60	-18	-34	-101	-14	0	4,287
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	4,782	68	1,246	380	709	2,091	286	2	0
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
4061000 Total					5,083	68	1,246	380	709	2,393	286	2	0
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total					124	0	0	0	0	0	0	0	124
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,627	0	0	0	0	0	5,627	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	43,744	0	43,744	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,503	0	0	12,503	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	417	0	0	0	0	0	417	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	989	0	989	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	711	0	0	711	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	45	0	0	0	0	0	45	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	20	0	0	20	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,987	0	0	0	0	0	1,987	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	940	0	940	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	765	0	0	765	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
4074100 Total					67,750	0	45,675	13,999	0	0	8,076	0	0



Amortization Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-45,675	0	-45,675	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,999	0	0	-13,999	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-8,076	0	0	0	0	0	-8,076	0	0
4074200 Total					-67,750	0	-45,675	-13,999	0	0	-8,076	0	0
Grand Total					52,550	965	14,140	4,006	7,035	19,116	2,864	13	4,411

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-440	-9	-120	-34	-61	-190	-25	0	0
4081000 Total					-440	-9	-120	-34	-61	-190	-25	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	151,140	3,156	41,318	11,783	20,805	65,322	8,720	36	0
4081500 Total					151,140	3,156	41,318	11,783	20,805	65,322	8,720	36	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,353	1,353	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,082	0	30,082	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,908	0	0	0	1,908	0	0	0	0
4081800 Total					33,343	1,353	30,082	0	1,908	0	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	12,432	260	3,399	969	1,711	5,373	717	3	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,729	0	1,729	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	195	3	48	14	32	85	13	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26	0	0	26	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	78	1	19	6	13	34	5	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	0	0	0	71	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	139	2	34	10	23	60	9	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,065	29	538	164	306	903	123	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	40	1	11	3	6	17	2	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	440	6	108	33	73	192	29	0	0
4081990 Total					17,213	302	5,885	1,225	2,235	6,664	898	4	0
Grand Total					201,255	4,802	77,164	12,974	24,887	71,796	9,593	40	0

B6. FEDERAL INCOME TAXES



Interest Expense & Production Tax Credits

Twelve Months Ended - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	-48,825	-696	-12,724	-3,879	-7,241	-21,353	-2,915	-16	0
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	SE	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	SE	0	0	0	0	0	0	0	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	-33	0	-8	-3	-5	-14	-2	0	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	-18	0	-4	-1	-3	-8	-1	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	-9	0	-2	-1	-1	-4	-1	0	0
4091000 Total					-48,884	-697	-12,739	-3,884	-7,250	-21,379	-2,919	-16	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	0
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	-34,836	-654	-9,135	-2,634	-4,820	-15,567	-2,014	-9	-5
4191000 Total					-34,836	-654	-9,135	-2,634	-4,820	-15,567	-2,014	-9	-5
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	112	0	112	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SG	-137	-2	-36	-11	-20	-60	-8	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	-898	-19	-245	-70	-124	-388	-52	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	UT	-16	0	0	0	0	-16	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	WA	-1	0	0	-1	0	0	0	0	0
4211000 Total					-940	-21	-169	-82	-144	-464	-60	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	CA	15	15	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	17	0	17	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SG	27	0	7	2	4	12	2	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	14	0	4	1	2	6	1	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	UT	7	0	0	0	0	7	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WA	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	3	0	0	0	3	0	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYU	5	0	0	0	5	0	0	0	0
4212000 Total					88	16	28	3	14	25	2	0	0
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	321,652	6,034	84,343	24,316	44,503	143,733	18,597	79	47
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	592	8,277	2,386	4,368	14,106	1,825	8	5
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	3,741	70	981	283	518	1,672	216	1	1
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	1,735	33	455	131	240	775	100	0	0
4270000 Total					358,695	6,729	94,057	27,117	49,628	160,286	20,738	88	53
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,015	19	266	77	140	453	59	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,013	57	790	228	417	1,346	174	1	0
4280000 Total					4,027	76	1,056	304	557	1,800	233	1	1
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	SNP	585	11	153	44	81	261	34	0	0
4281000 Total					585	11	153	44	81	261	34	0	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	8,872	166	2,326	671	1,228	3,965	513	2	1



Interest Expense & Production Tax Credits

Twelve Months Ended - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4310000 Total					8,872	166	2,326	671	1,228	3,965	513	2	1
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	9,050	170	2,373	684	1,252	4,044	523	2	1
4313000 Total					9,050	170	2,373	684	1,252	4,044	523	2	1
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-18,601	-349	-4,877	-1,406	-2,574	-8,312	-1,075	-5	-3
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	154	3	40	12	21	69	9	0	0
4320000 Total					-18,447	-346	-4,837	-1,395	-2,552	-8,243	-1,067	-5	-3
Grand Total					278,201	5,450	73,110	20,829	37,993	124,723	15,983	64	48



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	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	0
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	73	2	20	6	11	30	4	0
4098200	110200	Tax Percentage Depletion - Deer Creek	SE	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	BADDEBT	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	SO	1,056	22	289	82	145	457	61	0
4098200	130400	PMINon deductible Exp	SE	32	0	8	2	5	14	2	0
4098200	130550	MEHC Insurance Services-Premium	SO	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	SE	0	0	0	0	0	0	0	0
4098200	130750	Non deductible Fringe Benefits	SO	473	10	129	37	65	204	27	0
4098200	130755	Non deductible Parking Costs	SO	151	3	41	12	21	65	9	0
4098200	130900	Non - Deductible Executive Comp	SO	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	SO	(1,513)	-32	-414	-118	-208	-654	-87	0
4098200	610106	PMIFuel Tax Cr	SE	18	0	4	1	3	8	1	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	9	0	2	1	1	4	1	0
4098200	7201051	Contra Medicare Subsidy	SO	0	0	0	0	0	0	0	0
4098200	920106	PMI Dividend Received Deduction	SE	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	SE	0	0	0	0	0	0	0	0
4098200 Total				299	6	81	23	43	128	18	0
4098300	105100	Capitalized Labor Costs	SO	4,907	102	1,341	383	676	2,121	283	1
4098300	105120	Book Depreciation	SCHMDEXP	967,775	21,557	270,642	79,206	139,398	402,038	54,691	243
4098300	105121	PMIBook Depreciation	SE	16,621	235	4,071	1,235	2,749	7,241	1,085	6
4098300	105123	Sec. 481a Adj - Repair Deduction	SG	0	0	0	0	0	0	0	0
4098300	105130	CIAC	CIAC	107,658	3,413	28,233	6,985	11,405	52,226	5,395	0
4098300	105137	Auto Depreciation	SO	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	SNPD	2,099	67	550	136	222	1,018	105	0
4098300	105142	Avoided Costs	SNP	29,862	560	7,830	2,257	4,132	13,344	1,727	7
4098300	105145	Acquisition Adjustment Amort	SG	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0
4098300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	SE	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	SG	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	SE	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	SE	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	110105	SRC Book Depletion step up basis adj	SG	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	SE	329	5	81	24	54	143	21	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	SE	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	GPS	(197)	-4	-54	-15	-27	-85	-11	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	(2,118)	-104	-835	-314	-133	-653	-79	0
4098300	320110	Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0
4098300	320270	Reg Asset FAS 158 Pension Liab Adj	SO	37,509	783	10,254	2,924	5,163	16,211	2,164	9
4098300	320280	Reg Asset FAS 158 Post Retire Liab	SO	(6,146)	-128	-1,680	-479	-846	-2,656	-355	-1
4098300	320281	Reg Asset - Post-Retirement Settlement L	SO	353	7	97	28	49	153	20	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	(291)	0	0	0	0	-291	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	0	22	0	0	0
4098300	330100	Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	0	0	0	0	0	0	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	4,247	0	0	0	0	0	0	4,247
4098300	415120	Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0	0	0	0
4098300	415200	Reg Asset - OR Transportation Electrific	OTHER	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	48	0	0	48	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	22,191	313	5,435	1,649	3,671	9,668	1,448	7
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	454	0	0	0	0	0	0	454
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	458	0	0	0	0	0	0	458
4098300	415500	Cholla Plt Transact Costs-APS Amort	SGCT	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	12,612	0	0	12,612	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset - Pension MMT -UT	UT	0	0	0	0	0	0	0	0
4098300	415827	Regulatory Asset - Post -Ret MMT -OR	OR	193	0	193	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4098300	415830	Regulatory Asset - Post - Ret MMT -ID	IDU	0	0	0	0	0	0	0	0
4098300	415831	Regulatory Asset - Post - Ret MMT -CA	CA	17	17	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	SG	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	26	0	0	0	0	26	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	(2,179)	0	0	0	0	0	0	-2,179
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	(139)	0	0	0	0	0	0	-139
4098300	415858	WY - Deferred Overburden Costs	WYP	(392)	0	0	0	-392	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(4,247)	0	0	0	0	0	0	-4,247
4098300	415870	Deferred Excess Net Power Costs-CA	CA	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	(955)	0	0	0	0	0	0	-955
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	(317)	0	0	0	0	0	0	-317
4098300	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	1,209	0	0	0	0	0	0	1,209
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(761)	0	0	0	0	0	0	-761
4098300	425125	Deferred Coal Cost - Arch	SE	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	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	0
4098300	425280	Joseph Settlement-SG	SG	11	0	3	1	2	5	1	0
4098300	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	SG	172	2	45	14	25	75	10	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	OTHER	19,966	0	0	0	0	0	0	19,966
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0
4098300	505125	ACCRUED ROYALTIES	SE	1,720	24	421	128	284	749	112	1
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	CA	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	SO	(80)	-2	-22	-6	-11	-35	-5	0
4098300	505500	Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	SE	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	237	5	65	18	33	102	14	0
4098300	505601	Sick Leave Accrual - PMI	SE	1	0	0	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	SO	343	7	94	27	47	148	20	0
4098300	605100	Trojan Decommissioning Costs	TROJD	(37)	-1	-9	-3	-6	-16	-2	0
4098300	605301	Environmental Liability - Regulated	SO	3,203	67	876	250	441	1,384	185	1
4098300	605710	Reverse Accrued Final Reclamation	OTHER	(240)	0	0	0	0	0	0	-240
4098300	605715	Trapper Mine Contract Obligation	SE	258	4	63	19	43	113	17	0
4098300	610000	Coal Mine Development-PMI	SE	(85)	-1	-21	-6	-14	-37	-6	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	SE	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	SE	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	SE	0	0	0	0	0	0	0	0
4098300	610115	PMIOverbuden Removal	SE	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline	UT	0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	WA	(874)	0	0	-874	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	610145	REG LIAB-DSM	OTHER	18,570	0	0	0	0	0	0	18,570
4098300	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	SO	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	243	0	0	0	0	0	0	243
4098300	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,690	0	0	0	0	0	0	1,690
4098300	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	IDU	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	WYP	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	(112)	0	0	0	0	0	0	-112
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	2,067	0	0	0	0	0	0	2,067
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	3,200	0	0	0	0	0	0	3,200
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	556	0	0	0	0	0	0	556
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	48,555	0	0	0	0	0	0	48,555
4098300	705343	Reg Liability - Excess Income Tax Deferr	OTHER	528	0	0	0	0	0	0	528
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	8,503	0	0	0	0	0	0	8,503



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4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	7,002	0	0	0	0	0	0	7,002
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	495	0	495	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,036	0	0	0	0	0	0	1,036
4098300	705451	Reg Liability - OR Property Insurance Re	OR	3,634	0	3,634	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	114	0	0	0	0	114	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	350	0	0	0	350	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,659	0	0	0	0	0	0	5,659
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	(3,999)	0	0	0	0	0	0	-3,999
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	4,646	0	0	0	0	0	0	4,646
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	(7,899)	0	0	0	0	0	0	-7,899
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	(464)	0	0	0	0	0	0	-464
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	4,106	0	0	0	0	0	0	4,106
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0
4098300	715350	Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	(173)	0	0	0	0	0	0	-173
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(237)	-3	-62	-19	-35	-104	-14	0
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	(155)	-3	-42	-12	-21	-67	-9	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severence	SO	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	SE	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	585	11	153	44	81	261	34	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	910245	Contra Receivable from Joint Owners	SO	(104)	-2	-28	-8	-14	-45	-6	0	0
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	SE	939	13	230	70	155	409	61	0	0
4098300	910910	PMIBridger Section 471 Adj	SE	0	0	0	0	0	0	0	0	0
4098300	920110	PMIWIY Extraction Tax	SE	323	5	79	24	53	141	21	0	0
4098300 Total				1,315,214	26,949	332,136	106,398	167,607	503,569	67,068	274	111,213
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	(19)	0	-5	-2	-3	-8	-1	0	0
4099200	110200	Tax Depletion - Deer Creek	SE	0	0	0	0	0	0	0	0	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	0	0	0	0	0	0	0	0	0
4099200	120100	Preferred Dividend - PPL	SNP	108	2	28	8	15	48	6	0	0
4099200	120200	Trapper Mine Dividend Deduction	SE	0	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receiveable	SO	0	0	0	0	0	0	0	0	0
4099200	130600	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	0
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	0	0	0	0	0	0	0	0	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	0	0	0	0	0	0	0	0	0
4099200	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0	0
4099200	910900	PMI Depletion	SE	0	0	0	0	0	0	0	0	0
4099200	910918	PMI Overriding Royalty	SE	0	0	0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest Income	SE	0	0	0	0	0	0	0	0	0
4099200 Total				89	2	23	7	12	40	5	0	0
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	161,179	2,298	42,003	12,806	23,903	70,491	9,624	53	0
4099300	105125	Tax Depreciation	TAXDEPR	562,860	11,338	147,523	36,224	76,900	251,613	32,038	131	0
4099300	105126	PMITax Depreciation	SE	6,227	88	1,525	463	1,030	2,713	406	2	0
4099300	105137	Capitalized Depreciation	SO	5,977	125	1,634	466	823	2,583	345	1	0
4099300	1051411	AFUDC - DEBT	SNP	18,379	345	4,819	1,389	2,543	8,213	1,063	4	3
4099300	1051412	AFUDC - Equity	SNP	34,708	651	9,101	2,624	4,802	15,510	2,007	8	5
4099300	105143	Basis Intangible Difference	SO	195	4	53	15	27	84	11	0	0
4099300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	9,887	206	2,703	771	1,361	4,273	570	2	0
4099300	105153	Contract Liability Basis Adjustment -Che	SG	(237)	-3	-62	-19	-35	-104	-14	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	SE	659	9	161	49	109	287	43	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	40,800	852	11,154	3,181	5,616	17,634	2,354	10	0
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	SG	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	319	5	83	25	47	139	19	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	955	20	261	74	132	413	55	0	0
4099300	110200	Depletion - Tax Percentage Deduction	SE	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	SE	32	0	8	2	5	14	2	0	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	SE	2,846	40	697	211	471	1,240	186	1	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	(12)	0	-3	-1	-1	-6	-1	0	0
4099300	205205	Inventory Reserve - PMI	SE	0	0	0	0	0	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	SE	(5,264)	-74	-1,289	-391	-871	-2,293	-343	-2	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	42	0	42	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	(5)	0	0	0	0	-5	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	(12)	0	0	0	0	0	-12	0	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	SO	(3,880)	-81	-1,061	-302	-534	-1,677	-224	-1	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	(61)	-1	-16	-5	-9	-27	-4	0	0
4099300	210190	Prepaid Water Rights	SG	(31)	0	-8	-2	-5	-14	-2	0	0
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	SE	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4099300	320271	Contra Reg Asset - Pension Plan CTG	SO	1,641	34	449	128	226	709	95	0
4099300	320279	Reg Liability - FAS 158 Post Retirement	SO	0	0	0	0	0	0	0	0
4099300	320285	Reg Asset-Post Employment Costs	SO	(477)	-10	-130	-37	-66	-206	-27	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Svc Deposit	SG	(1,826)	-26	-476	-145	-271	-799	-109	-1
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	0	0	0	0	0	0	0	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	49	0	0	0	0	0	0	49
4099300	415300	Hazardous Waste Clean-up Costs	SO	3,822	80	1,045	298	526	1,652	220	1
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 - Energy West Mining	7,016	99	1,719	521	1,161	3,057	458	2
4099300	415411	ContraRA DeerCreekAband CA	CA	(109)	-109	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	(424)	0	0	0	0	0	-424	0
4099300	415413	ContraRA DeerCreekAband OR	OR	(1,464)	0	-1,464	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	36	0	0	0	0	36	0	0
4099300	415415	ContraRA DeerCreekAband WA	WA	(489)	0	0	-489	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	0	0	0	0	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	7	0	0	0	0	0	0	7
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	33	0	0	0	0	0	0	33
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	0	0	0	0	0	0	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	150	0	0	0	0	0	150	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,400	0	0	0	0	4,400	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	1,600	0	0	0	1,600	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	0	0	0	0	0	0	-13



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	391	0	0	0	0	0	0	391
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	OTHER	1	0	0	0	0	0	0	1
4099300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	SO	(2,572)	-54	-703	-201	-354	-1,112	-148	-1
4099300	415820	Contra Pension Reg Asset MMT & CTG _OR	OR	1,008	0	1,008	0	0	0	0	0
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	0	0	0	0	0	0	0	0
4099300	415823	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0	0	0	0
4099300	415824	Contra Pension Reg Asset MMT & CTG _CA	CA	90	90	0	0	0	0	0	0
4099300	415825	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	125	0	0	0	0	0	0	125
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	112	0	0	0	0	112	0	0
4099300	415865	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(203)	0	0	0	0	0	0	-203
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	CA	2,506	2,506	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	5,513	0	0	0	0	0	0	5,513
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	22,813	0	0	0	0	0	0	22,813
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	0	0	0	-6	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	15	0	0	0	0	0	0	15
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(140)	0	0	0	0	0	0	-140
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4099300	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	8,692	0	0	0	0	0	0	8,692
4099300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0
4099300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4099300	415903	Reg Asset - REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0
4099300	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4099300	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	(186)	0	0	0	0	0	0	-186
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4099300	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
4099300	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	(4,220)	0	0	0	0	-4,220	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	0	0	0	-442	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(479)	0	0	0	0	-479	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(3,445)	0	0	0	-3,445	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(1,158)	0	0	0	-1,158	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	(535)	0	0	0	-535	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	0	0	0	0	0	0	0	0
4099300	425100	Deferred Regulatory Expense-IDU	IDU	40	0	0	0	0	0	40	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	47	2	12	3	5	23	2	0
4099300	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	OTHER	(3,570)	0	0	0	0	0	0	-3,570
4099300	425700	Trojan Special Assessment -DOE-IRS	TROJD	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	SG	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	OTHER	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	OTHER	18,570	0	0	0	0	0	0	18,570
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	545	0	0	0	0	0	0	545
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	SE	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	SE	11	0	3	1	2	5	1	0
4099300	505520	PMI Bonus Accrual	SE	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	(3)	0	0	-3	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	SE	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	SE	(379)	-5	-93	-28	-63	-165	-25	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	49	1	13	4	7	21	3	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	610110	Ptax NOPAs	SO	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	129	2	32	10	21	56	8	0
4099300	610114	PMI EITF Pre Stripping Costs	SE	(3,298)	-47	-808	-245	-545	-1,437	-215	-1
4099300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	UT	68	0	0	0	0	68	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	OTHER	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	WA	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	IDU	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	WYP	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(603)	0	0	0	0	0	0	-603
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	SE	0	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	0
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	(2,033)	0	0	0	0	-2,033	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 Liabili	OTHER	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	140	0	0	0	0	0	0	140
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	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	SO	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	802	17	219	63	110	347	46	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	(18)	0	-5	-1	-3	-8	-1	0
4099300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0
4099300	720800	FAS 158 Pension Liability	SO	31,278	653	8,551	2,439	4,306	13,518	1,805	7
4099300	720805	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0
4099300	720810	FAS 158 Post-Retirement Liability	SO	8,352	174	2,283	651	1,150	3,610	482	2
4099300	720815	FAS 158 Post Retirement Liability	SO	0	0	0	0	0	0	0	0
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	(7,222)	-151	-1,974	-563	-994	-3,121	-417	-2
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				920,027	19,077	229,008	59,986	120,991	386,207	45,369	220
Grand Total				2,235,629	46,034	561,248	166,414	288,653	889,945	112,460	494

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



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	SE	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	39,629	565	10,327	3,149	5,877	17,331	2,366	13
4101000	105125	Tax Depreciation	TAXDEPR	138,388	2,788	36,271	8,906	18,907	61,863	7,877	32
4101000	105126	282DIT PMIDepreciation-Tax	SE	1,531	22	375	114	253	667	100	1
4101000	105137	Capitalized Depreciation	SO	1,470	31	402	115	202	635	85	0
4101000	105141	AFUDC Debt	SNP	4,519	85	1,185	342	625	2,019	261	1
4101000	1051411	AFUDC Equity	SNP	8,534	160	2,238	645	1,181	3,813	493	2
4101000	105143	282Basis Intangible Difference	SO	48	1	13	4	7	21	3	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	2,431	51	665	190	335	1,051	140	1
4101000	105153	Contract Liability Basis Adjustment -Che	SG	-58	-1	-15	-5	-9	-26	-3	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	SE	162	2	40	12	27	71	11	0
4101000	105175	Cost of Removal	GPS	10,031	209	2,742	782	1,381	4,336	579	2
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	78	1	20	6	12	34	5	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	235	5	64	18	32	102	14	0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	8	0	2	1	1	3	1	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	SE	700	10	171	52	116	305	46	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	-3	0	-1	0	0	-1	0	0
4101000	205205	Inventory Reserve - PMI	SE	0	0	0	0	0	0	0	0
4101000	205411	190PMISec263A	SE	-1,294	-18	-317	-96	-214	-564	-84	0
4101000	210100	283OR PUC Prepaid Taxes	OR	10	0	10	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	-1	0	0	0	0	-1	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	-3	0	0	0	0	0	-3	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-954	-20	-261	-74	-131	-412	-55	0



Deferred Income Tax Expense

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	-15	0	-4	-1	-2	-7	-1	0	0
4101000	210190	Prepaid Water Rights	SG	-8	0	-2	-1	-1	-3	0	0	0
4101000	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	0	0	0	0	0	0	0	0	0
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	403	8	110	31	56	174	23	0	0
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	0	0	0	0	0	0	0	0	0
4101000	320285	Reg Asset-Post Employment Costs	SO	-117	-2	-32	-9	-16	-51	-7	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	-449	-6	-117	-36	-67	-196	-27	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	0	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	12	0	0	0	0	0	0	0	12
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	940	20	257	73	129	406	54	0	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	SE	1,725	24	423	128	285	752	113	1	0
4101000	415411	ContraRA DeerCreekAband CA	CA	-27	-27	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-104	0	0	0	0	0	-104	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	-360	0	-360	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	9	0	0	0	0	9	0	0	0
4101000	415415	ContraRA DeerCreekAband WA	WA	-120	0	0	-120	0	0	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	0	0	0	0	0	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	2	0	0	0	0	0	0	0	2
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4101000	415421	Contra RA UMWA Pension WA	OTHER	8	0	0	0	0	0	0	0	8
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	37	0	0	0	0	0	37	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,082	0	0	0	0	1,082	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	393	0	0	0	393	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415545	Reg Asset - WA Merwin Project	0	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	0	0	0	0	0	0	0	0	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	-20	0	0	0	0	0	0	0	-20
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	-7	0	0	0	0	0	0	0	-7
4101000	415677	Reg Asset - Pref Stock Redemp WA	-3	0	0	0	0	0	0	0	-3
4101000	415680	190Def Intervenor Funding Grants-OR	96	0	0	0	0	0	0	0	96
4101000	415700	190Reg Liabs BPA balancing accounts-OR	0	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	-632	-13	-173	-49	-87	-273	-36	0	0
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	248	0	248	0	0	0	0	0	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	0	0	0	0	0	0	0	0	0
4101000	415823	Contra Pension Reg Asset CTG - UT	0	0	0	0	0	0	0	0	0
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	22	22	0	0	0	0	0	0	0
4101000	415825	Contra Pension Reg Asset CTG - WA	0	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	31	0	0	0	0	0	0	0	31
4101000	415863	Reg Asset - UT Subscriber Solar Program	28	0	0	0	0	28	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	-50	0	0	0	0	0	0	0	-50
4101000	415869	Reg Asset - CA Deferred Net Power Costs	0	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	616	616	0	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	1,355	0	0	0	0	0	0	0	1,355
4101000	415875	Deferred Excess Net Power Costs - UT	5,609	0	0	0	0	0	0	0	5,609
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	-9	0	0	0	0	-9	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	-1	0	0	0	-1	0	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	4	0	0	0	0	0	0	0	4
4101000	415884	Reg Asset - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	-34	0	0	0	0	0	0	0	-34
4101000	415886	Reg Asset - ID Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	2,137	0	0	0	0	0	0	0	2,137
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	0	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-46	0	0	0	0	0	0	-46
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	-1,038	0	0	0	0	-1,038	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	-31	0	0	0	-31	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	-109	0	0	-109	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-118	0	0	0	0	-118	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-847	0	0	0	-847	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-285	0	0	-285	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-132	0	0	-132	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	10	0	0	0	0	10	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	12	0	3	1	1	6	1	0
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-878	0	0	0	0	0	0	-878
4101000	430110	Reg Asset Balance Reclass	OTHER	4,566	0	0	0	0	0	0	4,566
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	134	0	0	0	0	0	0	134
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	SE	3	0	1	0	0	1	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	-1	0	0	-1	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	SE	-93	-1	-23	-7	-15	-41	-6	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	12	0	3	1	2	5	1	0
4101000	610111	283PMI SALE OF ASSETS	SE	32	0	8	2	5	14	2	0
4101000	610114	PMI EITF Pre stripping Cost	SE	-811	-11	-199	-60	-134	-353	-53	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	17	0	0	0	0	17	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	0	0	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-148	0	0	0	0	0	0	-148
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-500	0	0	0	0	-500	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	34	0	0	0	0	0	0	34
4101000	715800	190Redding Contract	SG	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	197	4	54	15	27	85	11	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	-5	0	-1	0	-1	-2	0	0
4101000	720800	190FAS 158 Pension Liability	SO	7,690	161	2,102	600	1,059	3,324	444	2
4101000	720805	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0
4101000	720810	190FAS 158 Post Retirement Liability	SO	2,053	43	561	160	283	888	118	0
4101000	720815	FAS 158 Post Retirement Liability	SO	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4101000	910530	190Injuries & Damages	SO	-1,776	-37	-485	-138	-244	-767	-102	0	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
4101000 Total				226,203	4,690	56,305	14,748	29,747	94,955	11,155	54	12,804
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	389	0	0	0	0	0	0	0	389
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-1,207	-25	-330	-94	-166	-521	-70	0	0
4111000	1051151	Depreciation Flow-Through - CA	CA	-888	-888	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-283	0	0	0	0	0	0	-283	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	-1,829	0	0	0	0	0	-1,829	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	-8,378	0	-8,378	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-107	0	0	0	0	0	0	0	-107
4111000	1051156	Depreciation Flow-Through - UT	UT	-12,724	0	0	0	0	-12,724	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	-1,031	0	0	-1,031	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-3,357	0	0	0	-3,357	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-800	0	0	0	-800	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-237,943	-5,300	-66,542	-19,474	-34,273	-98,847	-13,447	-60	0
4111000	105121	282DIT PMIDepreciation-Book	SE	-4,087	-58	-1,001	-304	-676	-1,780	-267	-1	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4111000	105130	CIAC	CIAC	-26,469	-839	-6,942	-1,717	-2,804	-12,841	-1,326	0	0
4111000	105140	Highway Relocation	SNPD	-516	-16	-135	-33	-55	-250	-26	0	0
4111000	105142	Avoided Costs	SNP	-7,342	-138	-1,925	-555	-1,016	-3,281	-424	-2	-1
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	SG	-349	-5	-91	-28	-52	-153	-21	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	0	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	SE	-81	-1	-20	-6	-13	-35	-5	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	49	1	13	4	7	21	3	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	521	26	205	77	33	161	19	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	-9,222	-193	-2,521	-719	-1,269	-3,986	-532	-2	0
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	1,511	32	413	118	208	653	87	0	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	-87	-2	-24	-7	-12	-38	-5	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	72	0	0	0	0	72	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-5	0	0	0	-5	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	-1,044	0	0	0	0	0	0	-1,044
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-12	0	0	-12	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	-5,456	-77	-1,336	-405	-902	-2,377	-356	-2
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-112	0	0	0	0	0	0	-112
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	-113	0	0	0	0	0	0	-113
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-13	0	0	-13	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-7	0	0	0	-7	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-5	0	0	0	-5	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	-3,101	0	0	-3,101	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	-47	0	-47	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	-4	-4	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-6	0	0	0	0	0	-6	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	536	0	0	0	0	0	0	536
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	34	0	0	0	0	0	0	34
4111000	415858	WY - Deferred Overburden Costs	WYP	96	0	0	0	96	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,044	0	0	0	0	0	0	1,044



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415876	Deferred Excess Net PowerCosts - OR	0	0	0	0	0	0	0	0	0
4111000	415881	Deferral of Renewable Energy Credit - UT	235	0	0	0	0	0	0	0	235
4111000	415883	Deferral of Renewable Energy Credit - WY	78	0	0	0	0	0	0	0	78
4111000	415890	ID MEHC 2006 Transition Costs	0	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	0	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	0	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	0	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	-297	0	0	0	0	0	0	0	-297
4111000	415927	Reg Liability - Depreciation Decrease De	0	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	0	0	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	187	0	0	0	0	0	0	0	187
4111000	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	-4	0	-1	0	-1	-2	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	-3	0	-1	0	0	-1	0	0	0
4111000	425360	190Hermiston Swap	-42	-1	-11	-3	-6	-18	-3	0	0
4111000	425380	190Idaho Customer Bal Acct	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	-4,909	0	0	0	0	0	0	0	-4,909
4111000	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	-423	-6	-104	-31	-70	-184	-28	0	0
4111000	505400	190Bonus Liability	20	0	5	2	3	9	1	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	-58	-1	-16	-5	-8	-25	-3	0	0
4111000	505601	Sick Leave Accrual - PMI	0	0	0	0	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	-84	-2	-23	-7	-12	-36	-5	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	9	0	2	1	1	4	1	0	0
4111000	605301	Environmental Liability - Regulated	SO	-787	-16	-215	-61	-108	-340	-45	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	59	0	0	0	0	0	0	0	59
4111000	605715	Trapper Mine Contract Obligation	SE	-64	-1	-16	-5	-11	-28	-4	0	0
4111000	610000	283PMI Development Costs	SE	21	0	5	2	3	9	1	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	215	0	0	215	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	OTHER	-4,566	0	0	0	0	0	0	0	-4,566
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	-60	0	0	0	0	0	0	0	-60
4111000	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	-416	0	0	0	0	0	0	0	-416
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0	0
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	27	0	0	0	0	0	0	0	27
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	-508	0	0	0	0	0	0	0	-508
4111000	705283	Non-Property EDIT - UT	UT	-22,561	0	0	0	0	-22,561	0	0	0
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	-787	0	0	0	0	0	0	0	-787
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-137	0	0	0	0	0	0	0	-137
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-11,938	0	0	0	0	0	0	0	-11,938
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-130	0	0	0	0	0	0	0	-130
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	-2,091	0	0	0	0	0	0	0	-2,091
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-1,722	0	0	0	0	0	0	0	-1,722
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	668	668	0	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,960	0	0	0	0	0	1,960	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	7,877	0	7,877	0	0	0	0	0	0
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	13,721	0	0	0	0	13,721	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	2,054	0	0	2,054	0	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	4,387	0	0	0	4,387	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-122	0	-122	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-255	0	0	0	0	0	0	0	-255
4111000	705451	Reg Liability - OR Property Insurance Re	OR	-894	0	-894	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-28	0	0	0	0	-28	0	0	
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-86	0	0	-86	0	0	0	0	
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-1,391	0	0	0	0	0	0	-1,391	
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	983	0	0	0	0	0	0	983	
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	-1,142	0	0	0	0	0	0	-1,142	
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	1,942	0	0	0	0	0	0	1,942	
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0	
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0	
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0	
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	114	0	0	0	0	0	0	114	
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-1,009	0	0	0	0	0	0	-1,009	
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	43	0	0	0	0	0	0	43	
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	58	1	15	5	9	26	3	0	
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	38	1	10	3	5	16	2	0	
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	0	0	0	0	0	0	0	0	
4111000	740100	283Post Merger Debt Loss	SNP	-144	-3	-38	-11	-20	-64	-8	0	
4111000	910245	Contra Receivable from Joint Owners	SO	26	1	7	2	4	11	1	0	
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	-231	-3	-57	-17	-38	-101	-15	0	
4111000	920110	190PMIWIYExtractionTax	SE	-79	-1	-19	-6	-13	-35	-5	0	
4111000	930100	190OR BETC Credit	OTHER	0	0	0	0	0	0	0	0	
4111000	9301001	190OR BETC Credit	SG	0	0	0	0	0	0	0	0	
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	1	0	0	0	0	1	0	0	
4111000 Total				-344,617	-6,851	-82,253	-25,164	-41,031	-145,526	-16,380	-351	-27,061
Grand Total				-118,414	-2,161	-25,948	-10,416	-11,283	-50,571	-5,225	-297	-14,258



Investment Tax Credit Amortization

Twelve Months Ending - December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	-3,152	0	0	0	-149	-2,641	-361	-2	0
4114000 Total					-3,152	0	0	0	-149	-2,641	-361	-2	0
Grand Total					-3,152	0	0	0	-149	-2,641	-361	-2	0

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	0	1,000	0	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	10,498	150	2,736	834	1,557	4,591	627	3	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	9,790	140	2,551	778	1,452	4,282	585	3	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	175,525	2,502	45,742	13,946	26,031	76,765	10,481	58	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	39,458	563	10,283	3,135	5,852	17,257	2,356	13	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	237	0	0	0	0	237	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	1,909	0	0	0	1,909	0	0	0	0
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,953	229	2,994	854	1,508	4,734	632	3	0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	69	900	257	453	1,423	190	1	0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	92	1,205	344	607	1,906	254	1	0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,844	289	3,785	1,079	1,906	5,983	799	3	0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	80	23	40	126	17	0	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	123,316	2,985	38,643	8,636	9,275	58,643	5,133	0	0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	177,737	3,711	48,589	13,857	24,467	76,817	10,254	42	0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	35	454	129	229	717	96	0	0
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	534	11	146	42	74	231	31	0	0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	123	1,607	458	809	2,540	339	1	0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	61	795	227	400	1,257	168	1	0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	42	552	158	278	873	117	0	0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	187	2,449	699	1,233	3,872	517	2	0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	220	2,887	823	1,454	4,564	609	3	0
1010000	ELEC PLANT IN SERV	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	217	2,839	810	1,430	4,489	599	2	0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	40	517	148	261	818	109	0	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	50	660	188	333	1,044	139	1	0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	271	3,542	1,010	1,784	5,600	748	3	0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,096	127	1,666	475	839	2,635	352	1	0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	33	434	124	218	686	92	0	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	417	127	237	700	96	1	0
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	58	18	33	97	13	0	0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	20	0	5	2	3	9	1	0	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	331	6,046	1,843	3,441	10,146	1,385	8	0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	9	170	52	97	285	39	0	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	31	9	17	51	7	0	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	55	719	205	362	1,136	152	1	0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	2,680	56	733	209	369	1,158	155	1	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,698	124	2,267	691	1,290	3,804	519	3	0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	0	0	0	1,039	0	0	0	0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	0	0	0	0	0	3,357	0	0



Electric Plant In Service with Unclassified

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	0	0	0	4,287	0	0	0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,290	131	1,720	490	866	2,719	363	1
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	70,284	1,002	18,316	5,584	10,423	30,738	4,197	23
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,253	176	2,273	508	546	3,449	302	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	142	1,839	411	441	2,791	244	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	83	1,088	310	548	1,719	230	1
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	28,806	601	7,875	2,246	3,965	12,450	1,662	7
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	22	288	82	145	456	61	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	89	1,156	258	277	1,754	154	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	17,395	421	5,451	1,218	1,308	8,272	724	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	340	76	82	516	45	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	17,996	376	4,920	1,403	2,477	7,778	1,038	4
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,822	140	2,559	780	1,457	4,295	586	3
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	0	4,071	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	0	0	2,021	0	0	0	0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	0	0	0	158	0	0	0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	23	417	127	237	700	96	1
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	888	19	243	69	122	384	51	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	13	0	4	1	1	6	1	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	13	0	0	0	0	0	13	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	4	0	4	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	14	0	3	1	2	6	1	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,914	113	2,062	629	1,174	3,461	473	3
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	8	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	36,449	761	9,964	2,842	5,017	15,753	2,103	9
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	20	0	0	0	0	20	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	13	0	0	13	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	208	0	0	0	208	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,703	24	444	135	253	745	102	1
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	100	1,295	289	311	1,965	172	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	26	339	97	171	536	72	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	19	340	104	194	571	78	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,851	183	3,349	1,021	1,906	5,620	767	4
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	615	11,247	3,429	6,400	18,875	2,577	14
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	508	9,287	2,832	5,285	15,586	2,128	12
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASD	SG	37	1	10	3	5	16	2	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,031,215	14,702	268,735	81,932	152,932	450,996	61,576	342
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,628,728	65,992	1,206,249	367,760	686,453	2,024,347	276,391	1,535
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	992,376	14,148	258,614	78,846	147,172	434,010	59,257	329
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	487,802	6,955	127,121	38,757	72,342	213,337	29,128	162



Electric Plant In Service with Unclassified

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	16	5	9	27	4	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	32,335	461	8,427	2,569	4,795	14,142	1,931	11	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	2	45	14	25	75	10	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	82	1,506	459	857	2,528	345	2	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	21,149	302	5,512	1,680	3,137	9,250	1,263	7	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	95	29	54	159	22	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	115	2,094	638	1,192	3,514	480	3	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	36	11	21	61	8	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	6	0	2	1	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	24	7	13	40	5	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	67	20	38	112	15	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	4	81	25	46	135	18	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,184	102	1,872	571	1,065	3,142	429	2	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	50	1	13	4	7	22	3	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	6,444	92	1,679	512	956	2,818	385	2	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	63,604	907	16,575	5,053	9,433	27,817	3,798	21	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	95	29	54	159	22	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	160,021	2,281	41,701	12,714	23,731	69,984	9,555	53	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,025	29	528	161	300	886	121	1	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	20,938	299	5,457	1,664	3,105	9,157	1,250	7	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,584	208	3,801	1,159	2,163	6,378	871	5	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	24,094	344	6,279	1,914	3,573	10,538	1,439	8	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,318	90	1,646	502	937	2,763	377	2	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,534	1,006	18,381	5,604	10,460	30,847	4,212	23	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	380,798	5,429	99,236	30,255	56,473	166,540	22,738	126	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	107	33	61	180	25	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,972	342	6,247	1,905	3,555	10,484	1,431	8	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	4	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	209	3	54	17	31	91	12	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	42,985	613	11,202	3,415	6,375	18,799	2,567	14	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	90,101	1,285	23,480	7,159	13,362	39,405	5,380	30	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	13,258	189	3,455	1,053	1,966	5,798	792	4	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	66,849	953	17,421	5,311	9,914	29,236	3,992	22	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	28	4	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	41	755	230	430	1,267	173	1	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	176	3	46	14	26	77	10	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,189	31	571	174	325	958	131	1	0
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	2,016	29	525	160	299	881	120	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,844	311	5,693	1,736	3,240	9,553	1,304	7	0



Electric Plant In Service with Unclassified

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,676	181	3,303	1,007	1,880	5,544	757	4	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	466	8,524	2,599	4,851	14,305	1,953	11	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	227,959	3,250	59,406	18,112	33,807	99,696	13,612	76	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	16,188	231	4,219	1,286	2,401	7,080	967	5	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,923,373	41,679	761,832	232,267	433,544	1,278,520	174,561	970	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	475,293	6,776	123,862	37,763	70,487	207,867	28,381	158	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	327,148	4,664	85,255	25,992	48,517	143,076	19,535	108	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,911	227	4,146	1,264	2,360	6,959	950	5	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	219	67	125	368	50	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	58,517	834	15,250	4,649	8,678	25,592	3,494	19	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	209,021	2,980	54,471	16,607	30,998	91,414	12,481	69	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	265,845	3,790	69,279	21,122	39,426	116,266	15,874	88	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	1,960,589	27,952	510,931	155,772	290,761	857,452	117,071	650	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	162,148	2,312	42,256	12,883	24,047	70,914	9,682	54	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	22,322	318	5,817	1,774	3,310	9,762	1,333	7	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,297,043	18,492	338,010	103,052	192,355	567,254	77,449	430	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	943,969	13,458	245,999	75,000	139,993	412,839	56,366	313	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,239,521	17,672	323,020	98,482	183,824	542,097	74,014	411	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,519	50	917	280	522	1,539	210	1	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	115	2,094	638	1,192	3,514	480	3	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	170	3,111	948	1,770	5,221	713	4	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	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	502	0	0	0	0	0	502	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,052	0	9,052	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	25,873	0	0	0	0	25,873	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
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,322	0	0	0	0	0	1,322	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,074	0	5,074	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,089	1,089	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,106	0	0	0	0	11,106	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	462	0	0	462	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,148	0	0	0	2,148	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,007	0	0	0	4,007	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,697	0	0	0	0	0	2,697	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	3610000	STRUCTURES & IMPROVEMENTS	OR	31,252	0	31,252	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,155	5,155	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	56,568	0	0	0	0	56,568	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	4,855	0	0	4,855	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,201	0	0	0	12,201	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	0	0	0	4,812	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	32,893	0	0	0	0	0	32,893	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	248,305	0	248,305	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	28,671	28,671	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	469,743	0	0	0	0	469,743	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	69,611	0	0	69,611	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	115,719	0	0	0	115,719	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,203	0	0	0	18,203	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	513	0	0	0	0	0	513	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,995	0	3,995	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,938	0	0	0	0	6,938	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,231	0	0	1,231	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,993	0	0	0	1,993	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	241	0	0	0	241	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	89,764	0	0	0	0	0	89,764	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	384,220	0	384,220	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	66,078	66,078	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	386,701	0	0	0	0	386,701	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	107,751	0	0	107,751	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	130,580	0	0	0	130,580	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	27,620	0	0	0	27,620	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	38,720	0	0	0	0	0	38,720	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	265,330	0	265,330	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,713	35,713	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	238,245	0	0	0	0	238,245	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	72,113	0	0	72,113	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	97,880	0	0	0	97,880	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,909	0	0	0	13,909	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	10,070	0	0	0	0	0	10,070	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	95,477	0	95,477	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,724	17,724	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	204,852	0	0	0	0	204,852	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,494	0	0	18,494	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	23,550	0	0	0	23,550	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	4,971	0	0	0	4,971	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	28,150	0	0	0	0	0	28,150	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	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	184,678	0	184,678	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,852	19,852	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	551,899	0	0	0	0	551,899	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	28,253	0	0	28,253	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	44,782	0	0	0	44,782	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,337	0	0	0	18,337	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	82,443	0	0	0	0	0	82,443	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	450,046	0	450,046	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	53,968	53,968	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	537,307	0	0	0	0	537,307	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	113,130	0	0	113,130	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	107,496	0	0	0	107,496	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,359	0	0	0	15,359	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,583	0	0	0	0	0	8,583	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	94,223	0	94,223	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,166	10,166	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	88,287	0	0	0	0	88,287	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	23,275	0	0	23,275	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	17,005	0	0	0	17,005	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,197	0	0	0	3,197	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	32,944	0	0	0	0	0	32,944	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	191,369	0	191,369	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,389	16,389	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	226,246	0	0	0	0	226,246	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	41,058	0	0	41,058	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	33,858	0	0	0	33,858	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	11,495	0	0	0	11,495	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	15,839	0	0	0	0	0	15,839	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	76,928	0	76,928	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	5,046	5,046	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	88,978	0	0	0	0	88,978	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	12,898	0	0	12,898	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,275	0	0	0	13,275	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,374	0	0	0	2,374	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	169	0	0	0	0	0	169	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,632	0	2,632	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	277	277	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,248	0	0	0	0	4,248	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	508	0	0	508	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	815	0	0	0	815	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	732	0	0	0	0	0	732	0	0



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1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,857	0	23,857	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	768	768	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,967	0	0	0	0	21,967	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,688	0	0	4,688	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,465	0	0	0	8,465	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,261	0	0	0	2,261	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	0	89	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	0	0	0	0	1,327	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	354	79	85	537	47	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	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	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	636	636	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	157	2,055	586	1,035	3,249	434	2	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,808	0	0	0	0	2,808	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,551	0	0	0	1,551	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,156	197	2,556	571	613	3,879	339	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,097	0	0	0	0	0	11,097	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	33,087	0	33,087	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	1,061	15	260	79	176	462	69	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	7,605	108	1,982	604	1,128	3,326	454	3	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	2,973	2,973	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	91,196	1,904	24,931	7,110	12,554	39,415	5,261	22	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	44,273	0	0	0	0	44,273	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,472	0	0	11,472	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	9,350	0	0	0	9,350	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,825	0	0	0	3,825	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	0	334	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,745	0	6,745	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	825	825	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	5,381	112	1,471	420	741	2,326	310	1	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	0	0	0	0	19	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,397	0	0	2,397	0	0	0	0	0



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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,957	0	0	0	4,957	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,281	31	401	90	96	609	53	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	61	0	0	0	0	0	61	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,537	0	1,537	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	5	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,492	21	389	119	221	652	89	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,811	435	5,689	1,622	2,865	8,994	1,201	5	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	619	0	0	0	0	619	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	0	0	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	538	0	0	0	538	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	0	0	0	24	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,902	94	1,223	273	293	1,856	162	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	382	0	0	0	0	0	382	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,196	0	1,196	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	34	0	8	3	6	15	2	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,137	16	296	90	169	497	68	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	100	100	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	43,427	907	11,872	3,386	5,978	18,769	2,505	10	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	808	0	0	0	0	808	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	296	0	0	296	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,795	0	0	0	1,795	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	51	0	0	0	51	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	5	0	1	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	10	0	10	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	74	1	19	6	11	32	4	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	282	6	77	22	39	122	16	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	0	0	0	0	8	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	0	0	0	8	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	272	0	0	0	0	0	272	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	2,017	0	2,017	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	93	1	23	7	15	41	6	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	478	7	125	38	71	209	29	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	53	53	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	992	21	271	77	137	429	57	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,609	0	0	0	0	2,609	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	235	0	0	235	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	401	0	0	0	401	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	21	0	0	0	21	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	67	0	67	0	0	0	0	0	0



Electric Plant In Service with Unclassified

13 Month Average as of December 2018
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	44	1	11	3	7	19	3	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	104	2	29	8	14	45	6	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	309	0	0	0	0	309	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	43	0	0	43	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	41	0	0	0	41	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,652	0	0	0	0	0	1,652	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,686	0	6,686	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	170	2	42	13	28	74	11	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,055	115	2,099	640	1,195	3,523	481	3	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	536	536	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,724	36	471	134	237	745	99	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,687	0	0	0	0	7,687	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,033	0	0	1,033	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,863	0	0	0	1,863	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	386	0	0	0	386	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,457	0	0	0	0	0	3,457	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,536	0	12,536	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	3	53	16	36	94	14	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,519	93	1,699	518	967	2,851	389	2	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	985	985	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	961	20	263	75	132	415	55	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	16,681	0	0	0	0	16,681	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,069	0	0	3,069	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,902	0	0	0	3,902	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,105	0	0	0	1,105	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	224	0	224	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,998	57	1,042	318	593	1,748	239	1	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,232	0	0	0	0	0	1,232	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,428	0	3,428	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	10	3	7	18	3	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,750	25	456	139	260	766	105	1	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	475	475	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,292	27	353	101	178	559	75	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	6,027	0	0	0	0	6,027	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	697	0	0	697	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,815	0	0	0	2,815	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	356	0	0	0	356	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	0	0	0	0	0	88	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	411	0	411	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	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	1	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	681	10	178	54	101	298	41	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	76	76	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	43	1	12	3	6	19	2	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	278	0	0	0	0	278	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	168	0	0	0	168	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	5	97	30	55	163	22	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	296	6	81	23	41	128	17	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,613	0	0	0	0	1,613	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	3,230	67	883	252	445	1,396	186	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	496	0	0	0	0	0	496	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,878	0	2,878	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,812	83	1,515	462	862	2,542	347	2	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	208	208	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	256	5	70	20	35	110	15	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,205	0	0	0	0	3,205	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	739	0	0	739	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	997	0	0	0	997	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	2,085	0	0	0	0	0	2,085	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,459	0	10,459	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	111	2	27	8	18	48	7	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	24,228	345	6,314	1,925	3,593	10,596	1,447	8	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	753	753	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,049	64	834	238	420	1,318	176	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	14,011	0	0	0	0	14,011	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,816	0	0	2,816	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,713	0	0	0	3,713	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	407	0	0	0	407	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,344	0	0	0	0	0	1,344	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,514	0	7,514	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,195	17	293	89	198	521	78	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,314	90	1,645	502	936	2,761	377	2	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	295	295	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,696	98	1,284	366	646	2,030	271	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,662	0	0	0	0	7,662	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,301	0	0	1,301	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	3950000	LABORATORY EQUIPMENT	WYP	2,482	0	0	0	2,482	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	179	0	0	0	179	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,582	0	0	0	0	0	2,582	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	11,293	0	11,293	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	289	4	75	23	43	126	17	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,455	1,455	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,214	25	332	95	167	525	70	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	11,843	0	0	0	0	11,843	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,532	0	0	2,532	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,311	0	0	0	4,311	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	802	0	0	0	802	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	0	0	0	0	0	171	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	0	892	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	32	10	18	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	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	0	0	0	0	581	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	2,771	0	0	0	0	0	2,771	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,308	0	12,308	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,239	18	323	98	184	542	74	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541	1,541	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,106	23	302	86	152	478	64	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,958	0	0	0	0	14,958	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,213	0	0	3,213	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,544	0	0	0	5,544	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,005	0	0	0	1,005	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	3,621	52	944	288	537	1,583	216	1	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	1,150	0	1,150	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	33,366	476	8,695	2,651	4,948	14,592	1,992	11	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	15	194	55	98	307	41	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,491	0	0	0	0	1,491	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	0	0	0	189	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,745	0	0	0	0	0	2,745	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,021	0	10,021	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	85	26	48	142	19	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	1,412	29	386	110	194	610	81	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,806	0	0	0	0	15,806	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,270	0	0	2,270	0	0	0	0	0



Electric Plant In Service with Unclassified

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,515	0	0	0	4,515	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,111	0	0	0	1,111	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,379	0	0	0	0	0	1,379	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,174	0	2,174	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	404	6	99	30	67	176	26	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	6,535	93	1,703	519	969	2,858	390	2	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	484	484	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	662	14	181	52	91	286	38	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,947	0	0	0	0	4,947	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	1,613	0	0	0	1,613	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	613	0	0	0	613	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,848	93	1,206	270	289	1,830	160	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,893	0	0	0	0	0	10,893	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	66,011	0	66,011	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	259	4	64	19	43	113	17	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	169,952	2,423	44,290	13,503	25,204	74,328	10,148	56	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,742	5,742	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	89,355	1,866	24,427	6,966	12,300	38,619	5,155	21	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	60,172	0	0	0	0	60,172	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,114	0	0	13,114	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	25,021	0	0	0	25,021	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,875	0	0	0	5,875	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	324	0	0	0	0	0	324	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,558	0	2,558	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	84	1	20	6	14	36	5	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,263	61	1,111	339	632	1,864	255	1	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	307	307	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	500	10	137	39	69	216	29	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,954	0	0	0	0	1,954	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	544	0	0	544	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	752	0	0	0	752	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	0	0	0	104	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	85	2	27	6	6	40	4	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	86	0	0	0	0	0	86	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,116	0	1,116	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	5	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,586	37	674	205	383	1,131	154	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,441	51	667	190	336	1,055	141	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,204	0	0	0	0	1,204	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	184	0	0	184	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	3980000	MISCELLANEOUS EQUIPMENT	WYP	184	0	0	0	184	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,855	26	454	138	307	808	121	1	0
1010000	ELEC PLANT IN SERV	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1010000 Total					27,488,380	573,066	7,513,700	2,139,572	3,786,494	11,883,494	1,585,531	6,524	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	-18	0	-5	-1	-3	-8	-1	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-159	-3	-44	-12	-22	-69	-9	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	-11,561	-165	-3,013	-919	-1,715	-5,056	-690	-4	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-3,732	-53	-972	-296	-553	-1,632	-223	-1	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-89	0	0	0	0	0	-89	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-775	0	-775	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-262	-262	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-1,148	0	0	0	0	-1,148	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-346	0	0	-346	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-354	0	0	0	-354	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-1,064	-22	-291	-83	-146	-460	-61	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	0	0	0	0	0	0	0	0	0
1019000 Total					-19,509	-506	-5,099	-1,658	-2,793	-8,373	-1,074	-5	0
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	-553	-8	-144	-44	-82	-242	-33	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	144	44	82	242	33	0	0
1020000 Total					0	0	0	0	0	0	0	0	0
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	0	0	0	0	0	0	0	0	0
1060000 Total					0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	3,602	0	0	0	0	0	3,602	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	19,257	0	19,257	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	3,162	3,162	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	22,645	0	0	0	0	22,645	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	8,225	0	0	8,225	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	4,567	0	0	0	4,567	0	0	0	0
1061000 Total					61,458	3,162	19,257	8,225	4,567	22,645	3,602	0	0



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13 Month Average as of December 2018
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 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	89,061	1,270	23,209	7,076	13,208	38,950	5,318	30	0	
1062000 Total						89,061	1,270	23,209	7,076	13,208	38,950	5,318	30	0
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	49,646	708	12,938	3,944	7,363	21,713	2,964	16	0	
1063000 Total						49,646	708	12,938	3,944	7,363	21,713	2,964	16	0
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	21,960	458	6,003	1,712	3,023	9,491	1,267	5	0	
1064000 Total						21,960	458	6,003	1,712	3,023	9,491	1,267	5	0
Grand Total						27,690,995	578,158	7,570,008	2,158,871	3,811,860	11,967,919	1,597,609	6,570	0

B9. CAPITAL LEASE PLANT



Capital Lease

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	16,952	242	4,418	1,347	2,514	7,414	1,012	6	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	3,543	0	3,543	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	264	3,462	987	1,743	5,473	731	3	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	WYP	0	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					44,873	506	11,422	2,334	4,257	24,601	1,743	9	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	-4,552	-65	-1,186	-362	-675	-1,991	-272	-2	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-2,697	0	-2,697	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-9,928	-207	-2,714	-774	-1,367	-4,291	-573	-2	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	WYP	0	0	0	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-8,243	0	0	0	0	-8,243	0	0	0
1011500 Total					-25,420	-272	-6,597	-1,136	-2,042	-14,525	-845	-4	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-70	-1	-18	-6	-10	-31	-4	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-11	0	-11	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-667	-14	-182	-52	-92	-288	-38	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-20	0	0	0	-20	0	0	0	0
1011950 Total					-768	-15	-212	-58	-122	-319	-43	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	70	1	18	6	10	31	4	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	11	0	11	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	667	14	182	52	92	288	38	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	20	0	0	0	20	0	0	0	0
1119000 Total					768	15	212	58	122	319	43	0	0
Grand Total					19,453	234	4,825	1,198	2,216	10,077	898	5	0

B10. PLANT HELD FOR FUTURE USE



Plant Held for Future Use

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	127	2,325	709	1,323	3,903	533	3	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,903	41	757	231	431	1,270	173	1	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	197	60	112	330	45	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,696	0	3,696	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	0	0	0	0	5,731	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 Total					26,199	863	10,482	1,000	1,866	11,233	751	4	0
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	0	0	0	0	0	0	0	0	0
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	0	0	0	0	0	0	0	0	0
1059000 Total					0	0	0	0	0	0	0	0	0
Grand Total					26,199	863	10,482	1,000	1,866	11,233	751	4	0

B11. MISC. DEFERRED DEBITS



Deferred Debits

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	33	575	174	323	1,022	153	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	-2,040	-29	-500	-152	-280	-889	-133	-1	0
1861000 Total					307	4	75	23	42	134	20	0	0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	56	1	15	4	6	24	3	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	206	4	56	16	24	89	12	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,957	0	0	0	0	0	0	0	1,957
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	2	0	0	0	0	0	0	0	2
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	317	0	0	0	0	0	0	0	317
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	372	0	0	0	0	0	0	0	372
1861200 Total					2,911	5	72	20	30	113	15	0	2,649
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	0	0	0	0	0	0	0	0	0
1861310 Total					0	0	0	0	0	0	0	0	0
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	0	0	0	0	0	0	0	0	0
1862000 Total					0	0	0	0	0	0	0	0	0
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	0	0	0	0	0	0	0	0	0
1863500 Total					0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	1,508	21	369	112	207	657	98	1	0
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	0	0	0	0	0	0	0	0	0
1865000 Total					1,508	21	369	112	207	657	98	1	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	5	0	1	0	1	2	0	0	0
1867000 Total					5	0	1	0	1	2	0	0	0



Deferred Debits

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	FERC	Other		
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	109	0	0	0	0	0	0	109	
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	24	0	6	2	3	11	1	0	
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	1	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	10,727	153	2,796	852	1,327	4,692	641	4	
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	164	2	43	13	20	72	10	0	
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	891	13	232	71	110	390	53	0	
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	972	14	253	77	120	425	58	0	
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	1,793	0	0	0	0	0	0	1,793	
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	0	0	0	0	0	0	0	0	
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	10,970	156	2,859	872	1,357	4,798	655	4	
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	18,662	266	4,863	1,483	2,308	8,162	1,114	6	
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	10,709	153	2,791	851	1,324	4,683	639	4	
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	7,670	109	1,999	609	949	3,355	458	3	
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	415	6	108	33	51	181	25	0	
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	570	8	149	45	71	249	34	0	
1868000 Total					63,677	881	16,099	4,908	7,640	27,017	3,689	20	1,902
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	0	0	0	0	0	0	0	0	



Deferred Debits

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	FERC	Other
1868200 Total					0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	3,105	44	809	247	384	1,358	185	1	0
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclss to Current	OTHER	0	0	0	0	0	0	0	0	0
1869000 Total					3,105	44	809	247	384	1,358	185	1	0
Grand Total					71,513	956	17,425	5,311	8,305	29,281	4,008	22	4,550

B12 – BLANK

B13. MATERIALS AND SUPPLIES



Material & Supplies

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0		0	0	0	0	0	0	0	0
1511100 Total			0	0	0	0	0	0	0	0	0
1511120	COAL INVNTY-HUNTER	0		51,197	723	12,540	3,804	8,468	22,305	3,341	17
1511120 Total			51,197	723	12,540	3,804	8,468	22,305	3,341	17	0
1511130	COAL INVNTY-HTG	0		26,165	369	6,409	1,944	4,328	11,399	1,707	9
1511130 Total			26,165	369	6,409	1,944	4,328	11,399	1,707	9	0
1511140	COAL INVNTY-JB	0		24,805	350	6,076	1,843	4,103	10,807	1,618	8
1511140 Total			24,805	350	6,076	1,843	4,103	10,807	1,618	8	0
1511160	COAL INVNTY-NAU	0		13,052	184	3,197	970	2,159	5,686	852	4
1511160 Total			13,052	184	3,197	970	2,159	5,686	852	4	0
1511170	COAL INVNTY-CPP	0		2,900	41	710	215	480	1,264	189	1
1511170 Total			2,900	41	710	215	480	1,264	189	1	0
1511180	COAL INVNTY-WYODAK	0		0	0	0	0	0	0	0	0
1511180 Total			0	0	0	0	0	0	0	0	0
1511190	COAL INV-TERRA/HEADW	0		0	0	0	0	0	0	0	0
1511190 Total			0	0	0	0	0	0	0	0	0
1511200	COAL INVNTY-CHOLLA	0		12,740	180	3,121	946	2,107	5,550	831	4
1511200 Total			12,740	180	3,121	946	2,107	5,550	831	4	0
1511300	COAL INVNTY-COLSTRI	0		1,456	21	357	108	241	634	95	0
1511300 Total			1,456	21	357	108	241	634	95	0	0
1511400	COAL INVNTY-CRAIG	0		16,008	226	3,921	1,189	2,648	6,974	1,044	5
1511400 Total			16,008	226	3,921	1,189	2,648	6,974	1,044	5	0
1511500	COAL INV- DEER CREEK	0		0	0	0	0	0	0	0	0
1511500 Total			0	0	0	0	0	0	0	0	0
1511600	COAL INVNTY-DJ	0		11,151	157	2,731	828	1,844	4,858	728	4
1511600 Total			11,151	157	2,731	828	1,844	4,858	728	4	0
1511700	COAL INVNTY-RG	0		32,730	462	8,017	2,432	5,414	14,260	2,136	11
1511700 Total			32,730	462	8,017	2,432	5,414	14,260	2,136	11	0
1511800	COAL INVENTORY	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		1,677	24	411	125	277	731	109	1
1511900 Total			1,677	24	411	125	277	731	109	1	0
1512000	NATURAL GAS	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



Material & Supplies

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512110 Total			0	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	0
1512160 Total			0	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	1,341	19	328	100	222	584	87	0	0
1512180 Total			1,341	19	328	100	222	584	87	0	0
1512190	NATURAL GAS-CHEHALIS	0	0	0	0	0	0	0	0	0	0
1512190 Total			0	0	0	0	0	0	0	0	0
1512210	NAT GAS-JACKSON PRA	0	0	0	0	0	0	0	0	0	0
1512210 Total			0	0	0	0	0	0	0	0	0
1512500	NATURAL GAS-CUR CR	0	0	0	0	0	0	0	0	0	0
1512500 Total			0	0	0	0	0	0	0	0	0
1512600	NATURAL GAS-LAKE SD	0	0	0	0	0	0	0	0	0	0
1512600 Total			0	0	0	0	0	0	0	0	0
1512700	NATURAL GAS-GADSBY	0	0	0	0	0	0	0	0	0	0
1512700 Total			0	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	2,369	33	580	176	392	1,032	155	1	0
1514000 Total			2,369	33	580	176	392	1,032	155	1	0
1514100	OIL INVENTORY-CARBON	0	0	0	0	0	0	0	0	0	0
1514100 Total			0	0	0	0	0	0	0	0	0
1514120	OIL INVENTORY-HUNTER	0	0	0	0	0	0	0	0	0	0
1514120 Total			0	0	0	0	0	0	0	0	0
1514130	OIL INVENTORY-HTG	0	0	0	0	0	0	0	0	0	0
1514130 Total			0	0	0	0	0	0	0	0	0
1514140	OIL INVENTORY - JB	0	0	0	0	0	0	0	0	0	0
1514140 Total			0	0	0	0	0	0	0	0	0
1514300	OIL INVNTY-COLSTRIP	0	98	1	24	7	16	42	6	0	0
1514300 Total			98	1	24	7	16	42	6	0	0
1514400	OIL INVENTORY-CRAIG	0	67	1	16	5	11	29	4	0	0
1514400 Total			67	1	16	5	11	29	4	0	0



Material & Supplies

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	0	0	0	0	0	0	0	0	0
1514600 Total					0	0	0	0	0	0	0	0	0
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	0	0	0	0	0	0	0	0	0
1514800 Total					0	0	0	0	0	0	0	0	0
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	55	1	13	4	9	24	4	0	0
1514900 Total					55	1	13	4	9	24	4	0	0
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-3	-40	-12	-20	-64	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	24,808	354	6,465	1,971	3,679	10,850	1,481	8	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	15,323	218	3,993	1,217	2,272	6,701	915	5	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,564	94	1,710	521	973	2,871	392	2	0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,483	64	1,168	356	665	1,960	268	1	0
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	14,480	206	3,773	1,150	2,147	6,333	865	5	0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	17,887	255	4,661	1,421	2,653	7,823	1,068	6	0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	25,599	365	6,671	2,034	3,796	11,195	1,529	8	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,210	17	315	96	179	529	72	0	0
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	3,874	55	1,010	308	575	1,694	231	1	0
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	5,885	84	1,534	468	873	2,574	351	2	0
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,828	55	998	304	568	1,674	229	1	0
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	0
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	3	0	1	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	503	7	131	40	75	220	30	0	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	796	11	207	63	118	348	48	0	0
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	799	11	208	63	118	349	48	0	0
1541000	PLNT M&S STK CNTRL	1720	Foot Creek	SG	817	12	213	65	121	357	49	0	0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	1,244	18	324	99	185	544	74	0	0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	728	10	190	58	108	319	43	0	0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	588	8	153	47	87	257	35	0	0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	699	10	182	56	104	306	42	0	0
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	526	0	0	0	526	0	0	0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	146	0	0	0	146	0	0	0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	286	0	0	0	286	0	0	0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	684	0	0	0	684	0	0	0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	712	0	0	0	712	0	0	0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	433	0	0	0	433	0	0	0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	645	0	0	0	645	0	0	0
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	10	0	0	0	10	0	0	0
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	585	0	0	0	585	0	0	0
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,541	0	0	0	1,541	0	0	0
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	539	0	0	0	539	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	452	0	0	0	452	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,157	0	0	0	0	1,157	0	0
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	665	0	0	0	0	665	0	0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	88	0	0	0	0	88	0	0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	153	0	0	0	0	153	0	0
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	217	0	0	0	0	217	0	0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	384	0	0	0	0	384	0	0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	210	0	0	0	0	210	0	0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,193	0	0	0	0	1,193	0	0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	622	0	0	0	0	622	0	0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,882	0	0	0	0	8,882	0	0
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	891	0	0	0	0	891	0	0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	905	0	0	0	0	905	0	0
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	536	0	0	0	0	536	0	0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	415	0	0	0	0	415	0	0
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	345	0	0	0	0	345	0	0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,416	0	0	0	0	1,416	0	0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	530	0	0	0	0	530	0	0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	332	0	0	0	0	332	0	0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	723	0	0	0	0	723	0	0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	718	0	0	0	0	718	0	0
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	772	0	0	0	0	772	0	0



Material & Supplies

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	155	0	0	0	0	155	0	0	0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	113	0	0	0	0	113	0	0	0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,002	0	0	0	0	1,002	0	0	0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	358	0	0	0	0	358	0	0	0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	619	0	0	0	0	619	0	0	0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	1,524	0	0	1,524	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	1	0	0	1	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	349	0	0	349	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	195	0	195	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	750	0	750	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	381	0	381	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	10,760	0	10,760	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,104	0	1,104	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	148	0	148	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	15	0	15	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,705	0	1,705	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	194	0	194	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	225	0	225	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2815	STAYTON STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2820	DALLAS STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2825	COTTAGE GROVE STORE ROOM	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	2,675	0	2,675	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	772	0	772	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	971	0	971	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	947	0	947	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,439	0	2,439	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	119	0	119	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	76	76	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	266	266	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	954	954	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	418	418	0	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	0
1541000	PLNT M&S STK CNTRL	5105	MATERIAL PACKAGING CENTER - EAST	UT	0	0	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	0
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	101	3	26	7	11	49	5	0	0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	90	0	90	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	7,298	0	7,298	0	0	0	0		
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	6,215	0	6,215	0	0	0	0		
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	5,523	0	0	5,523	0	0	0		
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,308	0	0	0	0	3,308	0		
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	0	0	0	0	0	0	0		
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,091	0	0	0	0	4,091	0		
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,114	0	0	0	5,114	0	0		
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	22,102	0	0	0	0	22,102	0		
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	28	1	7	2	3	14	1		
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	17	0	0	0	0	17	0		
1541000 Total					240,960	3,573	70,947	17,744	30,984	104,305	13,364	43	0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	0	0	0	0	0	0	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	OR	0	0	0	0	0	0	0		
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-8	0	-2	-1	-1	-4	0		
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	123	3	34	10	17	53	7		
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	6	0	0	0	0	6	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					121	2	32	9	16	56	7	0	0
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	0	0	0	0	0	0	0		
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,450	21	378	115	215	634	87		
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0		
1541900 Total					1,453	21	379	115	216	636	87	0	0
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	0	0	0	0	0	0	0		
1544200 Total					0	0	0	0	0	0	0	0	0
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	0	0
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	0	0	0	0	0	0	0		



Material & Supplies

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-27	-1	-7	-2	-4	-12	-2	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-885	-13	-231	-70	-131	-387	-53	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-12	0	-3	-1	-2	-5	-1	0	0
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	0	0	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	-1,095	-35	-287	-71	-116	-531	-55	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-750	-24	-197	-49	-79	-364	-38	0	0
1549900 Total					-2,770	-72	-726	-193	-332	-1,300	-148	0	0
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	0	0	0	0	0	0	0	0	0
1630000 Total					0	0	0	0	0	0	0	0	0
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	-2,718	-38	-666	-202	-450	-1,184	-177	-1	0
2531600 Total					-2,718	-38	-666	-202	-450	-1,184	-177	-1	0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-2,595	-37	-636	-193	-429	-1,131	-169	-1	0
2531700 Total					-2,595	-37	-636	-193	-429	-1,131	-169	-1	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-273	-4	-71	-22	-40	-119	-16	0	0
2531800 Total					-273	-4	-71	-22	-40	-119	-16	0	0
Grand Total					431,988	6,237	117,710	31,955	62,683	187,442	25,854	107	0

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0
1430000	Total				3	0	1	0	0	1	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	97	1,267	361	638	2,004	267	1
1431000	Total				4,636	97	1,267	361	638	2,004	267	1
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	-69	-1	-19	-5	-10	-30	-4	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	51	15	26	80	11	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-116	-2	-32	-9	-16	-50	-7	0
1431500	Total				1	0	0	0	0	0	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	8,223	172	2,248	641	1,132	3,554	474	2
1433000	Total				8,223	172	2,248	641	1,132	3,554	474	2
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	21,897	457	5,986	1,707	3,014	9,464	1,263	5
1436000	Total				21,897	457	5,986	1,707	3,014	9,464	1,263	5
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	5,519	115	1,509	430	760	2,385	318	1
1437000	Total				5,519	115	1,509	430	760	2,385	318	1
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-1,834	-38	-501	-143	-253	-793	-106	0
1437100	Total				-1,834	-38	-501	-143	-253	-793	-106	0
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-10,423	0	0	0	0	0	0	-10,423
2300000	Total				-10,423	0	0	0	0	0	0	-10,423
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	-2,800	-40	-686	-208	-463	-1,220	-183	-1
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	SE	-187	-3	-46	-14	-31	-81	-12	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-11	0	-3	-1	-1	-5	-1	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-425	-9	-116	-33	-58	-184	-24	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,252	-26	-342	-98	-172	-541	-72	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-3,615	-75	-988	-282	-498	-1,562	-209	-1
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-74	-2	-20	-6	-10	-32	-4	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-42	-1	-11	-3	-6	-18	-2	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-8	0	-2	-1	-1	-3	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	-1	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	-4	0	-1	0	-1	-2	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-9	0	-3	-1	-1	-4	-1	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-15	0	-4	-1	-2	-6	-1	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-38	-1	-11	-3	-5	-17	-2	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	-3	0	-1	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0



Cash Working Capital

Twelve Months Ending - December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-14	0	-4	-1	-2	-6	-1	0	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	26	1	7	2	4	11	2	0	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-17	0	0	0	0	0	0	0	-17
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	-246	-4	-64	-20	-36	-107	-15	0	0
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	-62	-1	-15	-5	-10	-27	-4	0	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-1,225	-26	-335	-95	-169	-529	-71	0	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-168	-4	-46	-13	-23	-73	-10	0	0
2320000 Total					-10,188	-190	-2,691	-782	-1,487	-4,408	-610	-3	-17
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	-6,387	-90	-1,564	-475	-1,056	-2,783	-417	-2	0
2533000 Total					-6,387	-90	-1,564	-475	-1,056	-2,783	-417	-2	0
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	-20	0	-5	-1	-3	-9	-1	0	0
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	1	3	9	1	0	0
2541050 Total					0	0	0	0	0	0	0	0	0
Grand Total					11,447	522	6,255	1,741	2,748	9,425	1,191	4	-10,439

B15. MISC. RATE BASE



Miscellaneous Rate Base

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,063	37,710	11,497	21,460	63,286	8,641	48	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
1140000 Total					156,468	2,063	37,710	11,497	21,460	75,050	8,641	48	0
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	0	0	0	0	0	0	0	0	0
1149000 Total					0	0	0	0	0	0	0	0	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-123,636	-1,763	-32,220	-9,823	-18,336	-54,071	-7,383	-41	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-993	0	0	0	0	-993	0	0	0
1150000 Total					-124,628	-1,763	-32,220	-9,823	-18,336	-55,064	-7,383	-41	0
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	4,129	86	1,129	322	568	1,784	238	1	0
1281000 Total					4,129	86	1,129	322	568	1,784	238	1	0
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,589	33	434	124	219	687	92	0	0
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,752	57	752	215	379	1,189	159	1	0
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	355	7	97	28	49	153	20	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	232	5	63	18	32	100	13	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	333	7	91	26	46	144	19	0	0
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	0	0	0	0	0	0	0	0	0
1651000 Total					5,260	110	1,438	410	724	2,274	303	1	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,536	116	1,514	432	762	2,393	319	1	0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	8	0	2	1	1	3	0	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	68	1	18	5	9	29	4	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	6	0	2	0	1	3	0	0	0



Miscellaneous Rate Base

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	1	0	0	0	0	1	0	0	0
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	929	19	254	72	128	402	54	0	0
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	0	0	0	0	0	0	0	0	0
1652000 Total					6,549	137	1,790	511	901	2,830	378	2	0
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	431	6	112	34	64	189	26	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	15,183	0	0	0	0	0	0	0	15,183
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	8,413	0	0	0	0	0	0	0	8,413
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	55	1	15	4	8	24	3	0	0
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	52	1	14	4	8	23	3	0	0
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	0	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	21	0	5	2	3	9	1	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	799	11	208	63	118	349	48	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	326	5	85	26	48	143	19	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	224	3	58	18	33	98	13	0	0
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	135	2	35	11	20	59	8	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	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,203	67	876	250	441	1,384	185	1	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	261	4	68	21	39	114	16	0	0
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	11	0	3	1	2	5	1	0	0
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	0	0	0	0	0	0	0	0	0



Miscellaneous Rate Base

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 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	22	0	6	2	3	10	1	0	0
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	14	256	78	146	430	59	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	18	5	12	31	5	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	689	14	188	54	95	298	40	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,206	0	2,206	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	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,383	0	0	0	0	3,383	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	251	0	0	0	0	0	251	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	135	0	0	0	135	0	0	0	0
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	0	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	11,717	245	3,203	914	1,613	5,064	676	3	0
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	0	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	0
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	-90	-1	-22	-7	-15	-39	-6	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-2,078	-43	-568	-162	-286	-898	-120	0	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	2,168	45	593	169	298	937	125	1	0
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	0	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					48,603	376	7,367	1,489	2,789	11,625	1,355	5	23,596
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	0	0	0	0	0	0	0	0	0
1653000 Total					0	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
2281000	ACC PROV-PROP INS	288700	Reg Liab - OR Injuries & Damages Reserve	OR	0	0	0	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	4,543	0	4,543	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-719	0	0	0	0	0	-719	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-6,012	0	0	0	0	-6,012	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-596	0	0	0	-596	0	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-4,543	0	0	0	0	0	0	0	-4,543
2281000 Total					-7,327	0	4,543	0	-596	-6,012	-719	0	-4,543
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



Miscellaneous Rate Base

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	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	0
2281200 Total					0	0	0	0	0	0	0	0	0
2281300	AC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	0	0	0	0	0	0	0	0	0
2281300 Total					0	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	0
2281400 Total					0	0	0	0	0	0	0	0	0
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	0	0	0	0	0	0	0	0	0
2281800 Total					0	0	0	0	0	0	0	0	0
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	0	0	0	0	0	0	0	0	0
2281900 Total					0	0	0	0	0	0	0	0	0
2282000	ACCM PRV INJRS&DMG	288700	Reg Liab - OR Injuries & Damages Reserve	OR	0	0	0	0	0	0	0	0	0
2282000 Total					0	0	0	0	0	0	0	0	0
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	0	0	0	0	0	0	0	0	0
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-9,463	-198	-2,587	-738	-1,303	-4,090	-546	-2	0
2282100 Total					-9,463	-198	-2,587	-738	-1,303	-4,090	-546	-2	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
2282400	ACCM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-8,165	0	-8,165	0	0	0	0	0	0
2282400 Total					-8,165	0	-8,165	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	855	18	234	67	118	369	49	0	0
2282500 Total					855	18	234	67	118	369	49	0	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	-1,793	-37	-490	-140	-247	-775	-103	0	0
2283000 Total					-1,793	-37	-490	-140	-247	-775	-103	0	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	28,933	604	7,910	2,256	3,983	12,505	1,669	7	0
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	-11,973	-250	-3,273	-933	-1,648	-5,175	-691	-3	0
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	11,973	250	3,273	933	1,648	5,175	691	3	0
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-98	-2	-27	-8	-13	-42	-6	0	0
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	-16,960	-354	-4,636	-1,322	-2,335	-7,330	-978	-4	0
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	-11,973	-250	-3,273	-933	-1,648	-5,175	-691	-3	0
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	0	0	0	0	0	0	0	0	0
2283400 Total					-98	-2	-27	-8	-13	-42	-6	0	0
2283500	PENSIONS	280340	PENSION	SO	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
2283500	PENSIONS	280350	Pension - Local 57	SO	-735	-15	-201	-57	-101	-318	-42	0	0
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	-71,243	-1,487	-19,476	-5,554	-9,807	-30,791	-4,110	-17	0
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	735	15	201	57	101	318	42	0	0
2283500 Total					-71,243	-1,487	-19,476	-5,554	-9,807	-30,791	-4,110	-17	0
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	0	0	0	0	0	0	0	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	-655	-9	-171	-52	-97	-286	-39	0	0
2284100 Total					-655	-9	-171	-52	-97	-286	-39	0	0
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	0	0	0	0	0	0	0	0	0
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	0	0	0	0	0	0	0	0	0
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	0	0	0	0	0	0	0	0	0
2284200 Total					0	0	0	0	0	0	0	0	0
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	-2,882	-41	-743	-226	-436	-1,259	-175	-1	0
2300000 Total					-2,882	-41	-743	-226	-436	-1,259	-175	-1	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-60	0	0	0	0	0	-60	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	-225	-225	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	0	0	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-861	0	0	0	0	-861	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-317	0	0	-317	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-148	0	0	0	-148	0	0	0	0
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	0	0	0	0	0	0	0	0	0
2530000 Total					-2,732	-225	-1,120	-317	-148	-861	-60	0	0
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	0	0	0	0	0	0	0	0	0
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	0	0	0	0	0	0	0	0	0
2532500 Total					0	0	0	0	0	0	0	0	0
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	-115,119	-1,625	-28,197	-8,552	-19,042	-50,154	-7,511	-38	0
2533500 Total					-115,119	-1,625	-28,197	-8,552	-19,042	-50,154	-7,511	-38	0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	-5,006	-71	-1,226	-372	-828	-2,181	-327	-2	0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	-1	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-20	-20	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	-6,111	-128	-1,671	-476	-841	-2,641	-353	-1	0
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-5,009	-105	-1,369	-391	-690	-2,165	-289	-1	0
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,305	-27	-357	-102	-180	-564	-75	0	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-889	-19	-243	-69	-122	-384	-51	0	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-314	-7	-86	-24	-43	-136	-18	0	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-267	-6	-73	-21	-37	-115	-15	0	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-19	0	-5	-1	-3	-8	-1	0	0



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2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-854	-18	-234	-67	-118	-369	-49	0	0
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-2,517	-53	-688	-196	-346	-1,088	-145	-1	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-934	-19	-255	-73	-129	-403	-54	0	0
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-1,509	-32	-412	-118	-208	-652	-87	0	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-848	-18	-232	-66	-117	-366	-49	0	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-3,414	-71	-933	-266	-470	-1,475	-197	-1	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-9	0	-3	-1	-1	-4	-1	0	0
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-639	-13	-175	-50	-88	-276	-37	0	0
2539900	OTH DEF CR - OTHER	288631	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	-308	-6	-84	-24	-42	-133	-18	0	0
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-2,064	-43	-564	-161	-284	-892	-119	0	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	-230	-5	-63	-18	-32	-100	-13	0	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-147	-3	-40	-11	-20	-64	-8	0	0
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-2,409	-50	-659	-188	-332	-1,041	-139	-1	0
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	-463	-10	-127	-36	-64	-200	-27	0	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-2,088	-44	-571	-163	-287	-903	-120	0	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-165	-3	-45	-13	-23	-71	-9	0	0
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-685	-14	-187	-53	-94	-296	-40	0	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-6	0	-2	0	-1	-2	0	0	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-176	-4	-48	-14	-24	-76	-10	0	0
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	-14	0	-4	-1	-2	-6	-1	0	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-486	-10	-133	-38	-67	-210	-28	0	0
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	-39	-1	-11	-3	-5	-17	-2	0	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-42	-1	-11	-3	-6	-18	-2	0	0
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	-950	-20	-260	-74	-131	-411	-55	0	0
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	-2,996	-63	-819	-234	-412	-1,295	-173	-1	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-13,035	-272	-3,563	-1,016	-1,794	-5,634	-752	-3	0
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,300	-27	-355	-101	-179	-562	-75	0	0
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-97	-2	-27	-8	-13	-42	-6	0	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-346	-7	-95	-27	-48	-149	-20	0	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-138	-3	-38	-11	-19	-60	-8	0	0
2539900	OTH DEF CR - OTHER	288675	Envir Liab - Naughton North Ash Pond	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	-2,659	-56	-727	-207	-366	-1,149	-153	-1	0



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2539900	OTH DEF CR - OTHER	288677	Envir Liab - NTO Parking Lot-Asbestos	SO	-60	-1	-16	-5	-8	-26	-3	0	0
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	-331	-5	-86	-26	-49	-145	-20	0	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	-6,396	-90	-1,566	-475	-1,058	-2,786	-417	-2	0
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	71	1,226	372	828	2,181	327	2	0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,009	-14	-263	-80	-150	-441	-60	0	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-636	-9	-166	-51	-94	-278	-38	0	0
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-2,924	-42	-762	-232	-434	-1,279	-175	-1	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	-2,849	-41	-742	-226	-422	-1,246	-170	-1	0
2539900 Total					-69,704	-1,380	-18,769	-5,421	-9,852	-30,179	-4,084	-18	0
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-12,774	0	0	0	0	0	0	0	-12,774
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-6,407	0	0	0	0	0	0	0	-6,407
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-1,479	0	0	0	0	0	0	0	-1,479
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-28,239	0	0	0	0	0	0	0	-28,239
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-4,055	0	0	0	0	0	0	0	-4,055
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	0	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	0
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-11,569	0	0	0	0	0	0	0	-11,569
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-9,567	0	0	0	0	0	0	0	-9,567
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	-1,111	-1,111	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-1,638	0	0	0	0	0	-1,638	0	0
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-15,867	0	-15,867	0	0	0	0	0	0
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	-27,638	0	0	0	0	-27,638	0	0	0
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	-1,407	0	0	-1,407	0	0	0	0	0



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2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-11,996	0	0	0	-11,996	0	0	0
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-18	0	0	0	0	0	-18	0
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	-7,103	-148	-1,942	-554	-978	-3,070	-410	-2
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	-249	0	0	-249	0	0	0	0
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	12,774	0	0	0	0	0	0	12,774
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-471	0	0	0	0	0	0	-471
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-3,217	0	0	0	0	0	0	-3,217
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-907	0	0	0	0	0	0	-907
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288177	Reg Liability - WA REC Deferral	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of REC's - OR	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-10,313	0	0	0	0	0	0	-10,313
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-17,210	0	0	0	0	0	0	-17,210
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-6,971	0	0	0	0	0	0	-6,971
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	-8,978	0	0	0	0	0	0	-8,978
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-449	0	0	0	0	0	0	-449
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	-2,316	0	0	0	0	0	0	-2,316
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-2,466	0	0	0	0	0	0	-2,466



Miscellaneous Rate Base

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-113	0	0	0	0	0	-113
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	-2,029	0	0	0	0	0	-2,029
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-2,767	0	0	0	0	0	-2,767
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-27,393	0	0	0	0	0	-27,393
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-24,299	0	0	0	0	0	-24,299
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-7,934	0	0	0	0	0	-7,934
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-11,065	0	0	0	0	0	-11,065
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,055	0	0	0	0	0	4,055
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-2,763	0	0	0	0	0	-2,763
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-20,729	0	0	-20,729	0	0	0
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	-4,612	0	0	0	0	0	-4,612
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	7	0	0	7	0	0	0
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	253	0	0	0	0	0	253
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-1,790	0	0	0	0	0	-1,790
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,479	0	0	0	0	0	1,479
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-1,303	0	0	0	0	0	-1,303
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288455	RegL - WA 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 - Reclass	OTHER	-142	0	0	0	0	0	-142
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	8,495	0	0	0	0	0	8,495
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	308	0	0	0	0	0	308
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	15,424	0	0	0	0	0	15,424
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	4,012	0	0	0	0	0	4,012
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-3,286	0	0	0	0	0	-3,286
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-308	0	0	0	0	0	-308
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-6,181	0	0	0	0	0	-6,181



Miscellaneous Rate Base

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,043	0	0	0	0	0	0	0	1,043
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	10,526	0	0	0	0	0	0	0	10,526
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-1,041	0	0	0	0	0	0	0	-1,041
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-21,334	0	0	0	0	0	0	0	-21,334
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	2,038	0	0	0	0	0	0	0	2,038
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-2,202	0	0	0	0	0	0	0	-2,202
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,444	0	0	0	0	0	0	0	1,444
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-1,522	0	0	0	0	0	0	0	-1,522
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	1,082	0	0	0	0	0	0	0	1,082
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-4,645	0	0	0	0	0	0	0	-4,645
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	1,525	0	0	0	0	0	0	0	1,525
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-1,765	0	0	0	0	0	0	0	-1,765
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	319	0	0	0	0	0	0	0	319
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-319	0	0	0	0	0	0	0	-319
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	-68	-68	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-200	0	0	0	0	0	-200	0	0
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	-803	0	-803	0	0	0	0	0	0
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	-1,400	0	0	0	0	-1,400	0	0	0
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	-210	0	0	-210	0	0	0	0	0
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-448	0	0	0	-448	0	0	0	0
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	9,567	0	0	0	0	0	0	0	9,567
2540000 Total					-272,733	-1,327	-18,613	-23,142	-13,421	-32,107	-2,247	-19	-181,856
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	0	0	0	0	0	0	0	0	0
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	0	0	0	0	0	0	0	0	0
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	-2,543	-36	-656	-200	-385	-1,112	-154	-1	0
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	261	0	0	261	0	0	0	0	0
2541050 Total					-2,283	-36	-656	61	-385	-1,112	-154	-1	0



Miscellaneous Rate Base

13 Month Average as of December 2018
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
Grand Total			-466,961	-5,342	-77,021	-39,617	-47,122	-118,799	#####	-81	-162,804

B16. WEATHERIZATION REG. ASSETS



Regulatory Assets

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,100	0	0	0	0	0	1,100
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	0	0	0	0	0	0	0
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	0	0	8	0	0	0
1242000 Total					1,108	0	0	8	0	0	1,100
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	0	0	0	0	0	0	0
1242100 Total					0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	0	0	0	0	0	0	0
1242300 Total					0	0	0	0	0	0	0
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	0	0	0	0	0	0	0
1243000 Total					0	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	0	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	0	0	0	0	0	0	0
1243100 Total					0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	0	0	0	0	0	0	0
1243200 Total					0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	0	0	0	0	0	0	0
1243300 Total					0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	0	0	0	0	0	0	0
1243400 Total					0	0	0	0	0	0	0
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	0	0	0	0	0	0	0
1243500 Total					0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	15	0	0	0	0	15	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	0	0	0	0	0	0	0	0	0
1244100 Total					15	0	0	0	0	15	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	0	0	0	0	0	0	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	0	0	0	0	0	0	0	0	0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	0	0	0	0	0	0	0	0	0
1244200 Total					0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	0	0	0	0	0	0	0	0	0
1244300 Total					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
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	-1	0	0	0	0	0	0	0	-1
1244500	HOME COMFORT	0	HOME COMFORT	CA	6	6	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	SO	-5	0	-1	0	-1	-2	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	UT	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	WA	0	0	0	0	0	0	0	0	0
1244500 Total					0	6	-1	0	-1	-2	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	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	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	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
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	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
1244900 Total					0	0	0	0	0	1	0	0	-1
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	0	0	-20
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0	0	0
1245300 Total					0	20	0	0	0	0	0	0	-20
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	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
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	0	-4	0	0	0
1245400 Total					0	0	0	0	0	-4	0	0	4



Regulatory Assets

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	0	0	0	0	0	0	0	0	0
1247000 Total					0	0	0	0	0	0	0	0	0
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	0	0	0	0	0	0	0	0
1247100 Total					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
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	0	0	0	0	0	0	0	0	0
1247500 Total					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
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-260	0	0	0	0	0	0	0	-260
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	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
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-1	0	0	-1	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	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
1249000 Total					-262	0	0	-1	0	0	0	0	-260
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	0	0	0	0	0	0	0	0	0
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	0
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	0	0	0	0	0	0	0	0	0
1822230 Total					0	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	0
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	0	0	0	0	0	0	0	0	0
1822240 Total					0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	0	0	0	0	0	0	0	0	0



Regulatory Assets

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 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
1822410 Total					0	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	0
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	0	0	0	0	0	0	0	0	0
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	0	0	0	0	0	0	0	0	0
1822600 Total					0	0	0	0	0	0	0	0	0
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	0	0	0	0	0	0	0	0	0
1822700 Total					0	0	0	0	0	0	0	0	0
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	-68	0	0	0	0	0	-68	0	0
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	-5,707	0	0	0	0	0	0	0	-5,707
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	-100	0	0	0	-100	0	0	0	0
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	0	0	0	0	0	0	0	0	0
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE _ DALE ESLINGER-CASPER	OTHER	0	0	0	0	0	0	0	0	0
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	0	0	0	0	0	0	0	0	0
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	0	0	0	0	0	0	0	0	0
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	0	0	0	0	0	0	0	0	0
1823000 Total					-5,876	0	0	0	-100	0	-68	0	-5,707
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	0	0	0	0	0	0	0	0	0
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	0	0	0	0	0	0	0	0	0
1823020 Total					0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

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(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
1823040 Total					0	0	0	0	0	0	0	0	0
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	0	0	0	0	0	0	0	0	0
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	0	0	0	0	0	0	0	0	0
1823106 Total					0	0	0	0	0	0	0	0	0
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	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
1823109 Total					0	0	0	0	0	0	0	0	0
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	0	0	0	0	0	0	0	0	0
1823150 Total					0	0	0	0	0	0	0	0	0
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	0	0	0	0	0	0	0	0	0
1823600 Total					0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	69,929	987	17,128	5,195	11,567	30,466	4,563	23	0
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	15	264	80	178	470	70	0	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	56	970	294	655	1,725	258	1	0
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	23	395	120	267	703	105	1	0



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(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	140	2,425	736	1,638	4,314	646	3	0
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	89	0	89	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	15	41	6	0	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	-4,507	-64	-1,104	-335	-746	-1,964	-294	-1	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	-209	0	-209	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	-70,357	-993	-17,233	-5,227	-11,638	-30,652	-4,591	-23	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,055	1,055	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	253	0	0	0	0	253	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	4,731	0	0	4,731	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	2,657	0	0	0	2,657	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	8,314	117	2,036	618	1,375	3,622	542	3	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	63	1,100	334	743	1,957	293	1	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	206	63	139	367	55	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	6,396	90	1,566	475	1,058	2,786	417	2	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	395	120	267	702	105	1	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,499	35	612	186	413	1,089	163	1	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	43,993	621	10,776	3,268	7,277	19,167	2,871	15	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	-2,725	-38	-668	-202	-451	-1,187	-178	-1	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	3,535	0	0	0	0	3,535	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-7,764	0	0	0	-7,764	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	42	730	221	493	1,298	194	1	0
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,338	-1,338	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-924	0	0	0	0	-924	0	0	0
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	-6,000	0	0	-6,000	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	-1,119	-1,119	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-1,336	0	0	0	0	0	-1,336	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-6,443	0	-6,443	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,422	0	0	0	0	-2,422	0	0	0
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	-5,018	0	0	-5,018	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	0	0	0	0	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	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-1,354	0	0	0	0	-1,354	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-653	0	0	0	0	0	-653	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-4,358	0	0	0	0	-4,358	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	-419	0	0	-419	0	0	0		
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	0	0	0	0	0	0	0		
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	-4,333	0	0	0	-4,333	0	0		
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	-343	0	0	0		
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-146	0	0	0	0	-146	0		
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	0	0	0	0	0	0	0		
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	91	0	0	91	0	0	0		
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	258	0	0	258	0	0	0		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	214	0	0	214	0	0	0		
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,625	28,197	8,552	19,042	50,154	7,511		
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,439	0	0	0	0	0	-4,439		
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,810	0	0	0	0	0	-1,810		
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	-8,120	0	0	0	0	0	-8,120		
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	0	0	0	0	0	0	0		
1823700 Total					149,087	1,354	41,256	8,217	26,505	75,454	10,604	65	-14,369
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	0	0	0	0	0	0	0		
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	418,970	8,748	114,536	32,664	57,674	181,077	24,172		
1823870	DEFERRED PENSION	187018	CONTRA FAS 158 PENSION REG ASSET	SO	-1,708	-36	-467	-133	-235	-738	-99		
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	0	0	0	0	0	0	0		
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-504	0	-504	0	0	0	0		
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	0	0	0	0	0	0	0		
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	0	0	0	0	0	0	0		
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-45	-45	0	0	0	0	0		
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0		
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-2,461	-51	-673	-192	-339	-1,064	-142		
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	-14,570	-304	-3,983	-1,136	-2,006	-6,297	-841		
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	97	0	97	0	0	0	0		
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	0	0	0	0	0	0	0		
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	0	0	0	0	0	0	0		
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	9	9	0	0	0	0	0		
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	-127	-127	0	0	0	0	0		
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	174	2,275	649	1,146	3,597	480		
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	0	0	0	0	0	0	0		
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	-660	0	0	-660	0	0	0		
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	-883	0	0	0	-883	0	0		
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	1,114	0	0	0	0	1,114	0		
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	33	0	0	0	33	0	0		
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	7,103	148	1,942	554	978	3,070	410		
1823870 Total					414,692	8,515	113,223	31,746	56,369	180,760	23,981	99	0



Regulatory Assets

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	364	8	99	28	50	157	21	0	0
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	5	0	1	0	1	2	0	0	0
1823910	ENVIR CST UNDR AMORT	103407	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,117	65	852	243	429	1,347	180	1	0
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	51	1	14	4	7	22	3	0	0
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	141	3	38	11	19	61	8	0	0
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	295	6	81	23	41	127	17	0	0
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-10	0	-3	-1	-1	-4	-1	0	0
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	31	1	9	2	4	13	2	0	0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	220	5	60	17	30	95	13	0	0
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	313	7	85	24	43	135	18	0	0
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	13	0	4	1	2	6	1	0	0
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	23	0	6	2	3	10	1	0	0
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	47	1	13	4	6	20	3	0	0
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,512	115	1,507	430	759	2,382	318	1	0
1823910	ENVIR CST UNDR AMORT	103434	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103435	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	-7	0	0	-7	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	-25	0	0	-25	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	-57	0	0	-57	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	-103	0	0	-103	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103441	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103442	D-SM RETAIL MINOR SITES	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103444	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	333	7	91	26	46	144	19	0	0
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	666	14	182	52	92	288	38	0	0
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	301	6	82	24	42	130	17	0	0
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	315	7	86	25	43	136	18	0	0
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	537	11	147	42	74	232	31	0	0
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	349	7	95	27	48	151	20	0	0



Regulatory Assets

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(Allocated in Thousands)

Primary Account		FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	34	1	9	3	5	15	2	0
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	980	20	268	76	135	424	57	0
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRCP)	SO	103	2	28	8	14	45	6	0
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRCP)	SO	8	0	2	1	1	4	0	0
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	114	2	31	9	16	49	7	0
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	227	5	62	18	31	98	13	0
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	998	21	273	78	137	431	58	0
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	98	2	27	8	13	42	6	0
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	700	15	191	55	96	303	40	0
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	91	2	25	7	12	39	5	0
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	163	3	44	13	22	70	9	0
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,735	57	748	213	377	1,182	158	1
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRCP)	SO	18	0	5	1	3	8	1	0
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	2,351	49	643	183	324	1,016	136	1
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	65	1	18	5	9	28	4	0
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	81	2	22	6	11	35	5	0
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	25	1	7	2	3	11	1	0
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	6	0	2	0	1	3	0	0
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	4	0	1	0	1	2	0	0
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103939	D-SM Retail Minor Sites - RMP - 2006	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	248	5	68	19	34	107	14	0
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	364	8	99	28	50	157	21	0
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	676	14	185	53	93	292	39	0
1823910	ENVIR CST UNDR AMORT	103943	D-SM Retail Minor Sites - RMP - 2007	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	37	1	10	3	5	16	2	0
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	142	3	39	11	19	61	8	0
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	177	4	48	14	24	77	10	0
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	-140	0	0	-140	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	-115	0	0	-115	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-146	0	0	-146	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-559	0	0	-559	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	-157	0	0	-157	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	-87	0	0	-87	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	-144	0	0	-144	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	-300	0	0	-300	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	1,975	41	540	154	272	854	114	0



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(Allocated in Thousands)

Primary Account		FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	84	2	23	7	12	36	5	0
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	10	0	3	1	1	4	1	0
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	3,140	66	858	245	432	1,357	181	1
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	21	0	6	2	3	9	1	0
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	12	0	3	1	2	5	1	0
1823910	ENVIR CST UNDR AMORT	104177	Bridger Plant - FGD Pond 1	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104197	Bridger Plant - FGD Pond 1	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	-1	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	3	0	1	0	0	1	0	0
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	2	0	1	0	0	1	0	0
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	4	0	1	0	0	2	0	0
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	2	0	0	0	0	1	0	0
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	-4	0	0	-4	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	-6	0	0	-6	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	-3	0	0	-3	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	-4	0	0	-4	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	-3	0	0	-3	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	-1	0	0	-1	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	-2	0	0	-2	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	-8	0	0	-8	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	-2	0	0	-2	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	-2	0	0	-2	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	-2	0	0	-2	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	-5	0	0	-5	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	-1	0	0	-1	0	0	0	0



Regulatory Assets

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	-9	0	0	-9	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	-18	0	0	-18	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	-36	0	0	-36	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCR) - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	-15	0	0	-15	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	-25	0	0	-25	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	17	0	5	1	2	7	1	0	0
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	0	0	0	0	0	0	0	0	0
1823910 Total					26,348	592	7,746	222	3,901	12,247	1,635	7	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	0	68	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	81,004	0	0	0	0	0	0	0	81,004
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



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1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVE93	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCER, WYO-P 1997"	WYP	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSE, WYO-P 1998"	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	162



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1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	0	0	0	0	-114,872
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	1,542



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1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	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
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	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	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	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	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	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
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	-587,832
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	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	23



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	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	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	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	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	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
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	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	8,624



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1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	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	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	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	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	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	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	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	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	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
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	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
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	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	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	1,936



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1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	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	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	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	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	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	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	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	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	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	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	2,339



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1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	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	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	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	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	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	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	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	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,759	0	0	0	0	0	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-10,609	0	0	0	0	0	-10,609
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-10,192	0	0	0	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	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	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	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	4,107



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	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	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	4,607



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment - WA 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	1,474



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	42



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



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1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	0	0	0	0	0	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	0	0	0	0	0	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	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	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	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	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	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	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	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	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	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	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	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	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	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
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	0	0	0	0	0	1,178



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1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	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	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	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	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	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	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	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	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	23



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1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	0	0	0	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATSMART BUS- UT- 2016	OTHER	10,333	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATSMART BUS- UT- 2016	OTHER	5,308	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATSMART BUS- UT- 20	OTHER	1,099	0	0	0	0	0	1,099



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1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	-1	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	0	0	0	0	0	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	0	0	0	0	0	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	-841	0	0	0	0	0	-841
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	-1,405	0	0	0	0	0	-1,405
1823920 Total					40,417	0	0	0	0	68	40,348
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	0	0	0	0	0	0	0



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	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
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	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
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	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	144	0	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	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	361	0	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESIDL/ID-UT 2006	IDU	2	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	143	0	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	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	47	0	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	0	246	0	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	103	0	0	0	0	0	103	0	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	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	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	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	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	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	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	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	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	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	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	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	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	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	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	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	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	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	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	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	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	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	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	0	9



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Primary Account		FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	789



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	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	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	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
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	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
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	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
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	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	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	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	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	80



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	14
1823930 Total					37,937	0	0	0	0	0	36,413
1823940	DSR CARRYING CHARGES	101391	DSR CARRY CHG ID-U	IDU	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101469	ENERGY FINANSWER94	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	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
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	0	0	0	3,457
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	-680
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	163	0
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-102	0	0	0	0	0	-102
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-34	0	0	0	0	0	-34
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-86	0	0	0	0	0	-86
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRGE LIEE - 2011	OTHER	0	0	0	0	0	0	0
1823940 Total					2,719	0	0	0	0	0	2,556
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	0	0	0	0	0	0	0
1823950 Total					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
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	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
1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	0	0	0	0	0	0	0



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1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	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
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	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
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	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
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	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
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	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
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	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
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	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
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	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
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	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
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	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
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	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
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	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
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	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
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	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
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	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
1823960 Total					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
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	4,482	63	1,098	333	741	1,953	292
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	4,445	0	0	0	0	0	4,445
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	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
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	329	0	0	0	0	0	329



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	10,436	0	0	0	0	0	10,436
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	894	0	0	0	0	0	894
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	6,360	0	0	0	0	0	6,360
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	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
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	3,952	0	0	0	0	0	3,952
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	1,902	0	0	0	0	0	1,902
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	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
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	500	0	0	0	0	0	500
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	2,202	0	0	0	0	0	2,202
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,522	0	0	0	0	0	1,522
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	-82	0	0	0	0	0	-82
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	4,645	0	0	0	0	0	4,645
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	-33	0	0	0	0	0	-33
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	1,765	0	0	0	0	0	1,765
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	-4,330	0	0	0	0	0	-4,330
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	319	0	0	0	0	0	319
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	65	0	0	0	0	65	0
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	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
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	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
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	-4,482	-63	-1,098	-333	-741	-1,953	-292
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	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
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	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
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	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
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-955	0	0	0	0	0	-955
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-329	0	0	0	0	0	-329



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,303	0	0	0	0	0	1,303
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	135	0	135	0	0	0	0
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	58	0	0	0	0	0	58
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	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
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-6,360	0	0	0	0	0	-6,360
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	2,336	0	0	0	0	0	2,336
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	75	0	0	0	75	0	0
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	6,600	0	0	6,600	0	0	0
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	1,600	0	0	1,600	0	0	0
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	-52	-52	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	1,683	0	0	0	1,683	0	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,665	0	0	1,665	0	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,748	0	0	5,748	0	0	0
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	1,197	0	0	0	1,197	0	0
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	8,612	0	0	8,612	0	0	0
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	2,895	0	0	2,895	0	0	0
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	49	899	274	511	1,508	206
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	471	0	0	0	0	0	471
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	162	0	0	0	0	0	162
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	75	0	0	0	0	0	75
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	468	0	0	0	0	0	468
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,317	0	0	1,317	0	0	0
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-3	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	186	0	0	0	0	0	186
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-1,041	0	0	0	0	0	-1,041
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	-25	0	0	0	0	0	-25
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	1,899	0	0	0	0	0	1,899
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	2,991	0	0	0	0	0	2,991
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	186	0	0	0	0	0	186
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-13,849	0	0	0	0	0	-13,849
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-3,866	0	0	0	0	0	-3,866
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-86	0	0	0	0	0	-86
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-7,485	0	0	0	0	0	-7,485
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	17,454	0	0	0	0	0	17,454
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,041	0	0	0	0	0	1,041
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	21,334	0	0	0	0	0	21,334
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,607	0	0	0	0	0	1,607
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-2,333	0	0	0	0	0	-2,333
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	2,060	0	0	0	0	0	2,060
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-589	0	0	0	0	0	-589
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	-164	0	0	0	0	0	-164
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-2,175	0	0	0	0	0	-2,175
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-86	0	0	0	0	0	-86
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	3,286	0	0	0	0	0	3,286
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-1,902	0	0	0	0	0	-1,902
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	7,306	0	0	0	0	0	7,306
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-7,306	0	0	0	0	0	-7,306
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	11	0	0	0	0	0	11
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	-35	0	0	0	0	0	-35
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	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
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	-244	0	0	0	0	0	-244
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	-926	0	0	0	0	0	-926
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	3,710	0	0	0	0	0	3,710
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	66	0	0	0	0	0	66
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	204	0	0	0	0	0	204
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	493	0	0	0	0	0	493
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-63	0	0	0	0	0	-63
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	-346	0	0	0	0	0	-346
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-697	0	0	0	0	0	-697
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	0	0	0	0	0	0	0



Regulatory Assets

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-1,251	0	0	0	0	0	-1,251
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-3,063	0	0	0	0	0	-3,063
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	1,351	0	0	0	0	0	1,351
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	24	0	0	0	0	0	24
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-40	0	0	0	0	0	-40
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	438	0	0	0	0	0	438
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	336	0	0	0	0	0	336
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-348	0	0	0	0	0	-348
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-284	0	0	0	0	0	-284
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-1	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	235	0	0	0	0	0	235
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-15	0	0	0	0	0	-15
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-111	0	0	0	0	0	-111
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-375	0	0	0	0	0	-375
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-393	0	0	0	0	0	-393
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	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
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0



Regulatory Assets

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	799	0	0	799	0	0	0
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	329	0	0	329	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	542	0	0	0	542	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	88	0	0	88	0	0	0
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	41	0	0	0	0	0	41
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	42	0	0	0	42	0	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	142	0	0	0	0	0	142
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	907	0	0	0	0	0	907
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	4,543	0	0	0	0	0	4,543
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-332	0	0	0	0	0	-332
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-168	0	0	0	0	0	-168
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	2,193	0	0	0	0	0	2,193



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	911	0	0	0	0	0	911
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-107	0	0	0	0	0	-107
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	1,876	0	0	0	0	0	1,876
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-94	0	0	0	0	0	-94
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	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
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	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
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	3	0	0	0	0	0	3
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-1,816	0	0	0	0	0	-1,816
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	465	0	0	0	0	0	465
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	5,824	0	0	0	0	0	5,824
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	7,164	0	0	0	0	0	7,164
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	15	0	0	0	0	0	15
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-86	0	0	0	0	0	-86
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-248	0	0	0	0	0	-248
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	-1	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-7,407	0	0	0	0	0	-7,407
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	14,573	0	0	0	0	0	14,573
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	92	0	0	0	0	0	92
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-767	0	0	0	0	0	-767
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-5	0	0	0	0	0	-5
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-942	0	0	0	0	0	-942
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	308	0	0	0	0	0	308



Regulatory Assets

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	0	0	0	0	0	0	0		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-271	0	0	0	0	0	-271		
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	6,181	0	0	0	0	0	6,181		
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	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		
1823990 Total					118,956	-3	899	409	13,290	18,927	3,268	1	82,166
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	0	0	0	0	0	0	0		
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	0	0	0	0	0	0	0		
1823993 Total					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		
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	0	0	0	0	0	0	0		
1823994 Total					0	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		
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	0	0	0	0	0	0	0		
1823995 Total					0	0	0	0	0	0	0	0	
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	0	0	0	0	0	0	0		
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	217	0	0	0	0	0	217		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-2,419	0	0	0	0	0	-2,419		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	303	0	0	0	0	0	303		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-1,825	0	0	0	0	0	-1,825		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	77	0	0	0	0	0	77		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,522	0	0	0	0	0	4,522		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-79,037	0	0	0	0	0	-79,037		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	881	0	0	0	0	0	881		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-2,624	0	0	0	0	0	-2,624		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	522	0	0	0	0	0	522		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	2,252	0	0	0	0	0	2,252		
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	7	0	0	0	0	0	7		
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	-137	0	0	0	0	0	-137		
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	10	0	0	0	0	0	10		
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	-18	0	0	0	0	0	-18		
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Cirg	OTHER	0	0	0	0	0	0	0		
1823999 Total					-77,270	0	0	0	0	0	0	-77,270	
Grand Total					707,872	10,484	163,123	40,599	99,963	287,397	41,175	171	64,960

B17. DEPRECIATION RESERVE



Depreciation Reserve

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	-28,743	-410	-7,490	-2,284	-4,263	-12,570	-1,716	-10	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	-14,473	-206	-3,772	-1,150	-2,146	-6,330	-864	-5	0
1080000	AC PR DPR EL PL SR	3108000	FEE LAND - LEASED	SG	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	-527,583	-7,522	-137,488	-41,917	-78,242	-230,735	-31,503	-175	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	-1,878,533	-26,783	-489,547	-149,253	-278,591	-821,565	-112,171	-623	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	-428,651	-6,111	-111,707	-34,057	-63,570	-187,468	-25,596	-142	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-236,225	-3,368	-61,560	-18,768	-35,033	-103,311	-14,105	-78	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-36	-1	-9	-3	-5	-16	-2	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-17,253	-246	-4,496	-1,371	-2,559	-7,545	-1,030	-6	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	-51	-1	-13	-4	-8	-22	-3	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	-3,986	-57	-1,039	-317	-591	-1,743	-238	-1	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	-111	-2	-29	-9	-17	-49	-7	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	-68	-1	-18	-5	-10	-30	-4	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	-231	-3	-60	-18	-34	-101	-14	0	0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	-161	-2	-42	-13	-24	-70	-10	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	-5,168	-74	-1,347	-411	-766	-2,260	-309	-2	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	-7	0	-2	-1	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-1,666	-24	-434	-132	-247	-729	-99	-1	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-30,533	-435	-7,957	-2,426	-4,528	-13,353	-1,823	-10	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-147	-2	-38	-12	-22	-64	-9	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-24,981	-356	-6,510	-1,985	-3,705	-10,925	-1,492	-8	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-1,149	-16	-300	-91	-170	-503	-69	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-6,300	-90	-1,642	-501	-934	-2,755	-376	-2	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-16,920	-241	-4,409	-1,344	-2,509	-7,400	-1,010	-6	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-1,450	-21	-378	-115	-215	-634	-87	0	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-23,832	-340	-6,211	-1,893	-3,534	-10,423	-1,423	-8	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-169,184	-2,412	-44,089	-13,442	-25,090	-73,992	-10,102	-56	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-U	-207	-3	-54	-16	-31	-91	-12	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-P	-6,565	-94	-1,711	-522	-974	-2,871	-392	-2	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-44	-1	-11	-3	-7	-19	-3	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-77	-1	-20	-6	-11	-33	-5	0	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-19,878	-283	-5,180	-1,579	-2,948	-8,694	-1,187	-7	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-48,636	-693	-12,674	-3,864	-7,213	-21,270	-2,904	-16	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-6,495	-93	-1,693	-516	-963	-2,841	-388	-2	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-28,713	-409	-7,483	-2,281	-4,258	-12,558	-1,715	-10	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-8	0	-2	-1	-1	-4	0	0	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-2,659	-38	-693	-211	-394	-1,163	-159	-1	0
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	-119	-2	-31	-9	-18	-52	-7	0	0
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-P	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-1,353	-19	-353	-107	-201	-592	-81	0	0
1080000	AC PR DPR EL PL SR	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0	0	0	0	0	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-953	-14	-248	-76	-141	-417	-57	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-8,190	-117	-2,134	-651	-1,215	-3,582	-489	-3
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	-53,604	-764	-13,969	-4,259	-7,950	-23,444	-3,201	-18
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	-3,433	-49	-895	-273	-509	-1,501	-205	-1
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	-846,736	-12,072	-220,660	-67,275	-125,573	-370,315	-50,560	-281
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	-108,472	-1,547	-28,268	-8,618	-16,087	-47,440	-6,477	-36
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-76,003	-1,084	-19,807	-6,039	-11,272	-33,240	-4,538	-25
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-3,306	-47	-861	-263	-490	-1,446	-197	-1
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	-45,503	-649	-11,858	-3,615	-6,748	-19,901	-2,717	-15
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	-44,464	-634	-11,587	-3,533	-6,594	-19,446	-2,655	-15
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	-419,197	-5,977	-109,243	-33,306	-62,168	-183,333	-25,031	-139
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-36,372	-519	-9,479	-2,890	-5,394	-15,907	-2,172	-12
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-5,304	-76	-1,382	-421	-787	-2,320	-317	-2
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	-333,691	-4,757	-86,960	-26,512	-49,487	-145,938	-19,925	-111
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	-342,220	-4,879	-89,183	-27,190	-50,752	-149,668	-20,435	-113
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-490,663	-6,995	-127,867	-38,984	-72,767	-214,588	-29,299	-163
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	-992	-14	-258	-79	-147	-434	-59	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-2,450	-35	-638	-195	-363	-1,071	-146	-1
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	-4,884	-70	-1,273	-388	-724	-2,136	-292	-2
1080000	AC PR DPR EL PL SR	3601000	LAND OWNED IN FEE	UT	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	-610	0	0	0	0	-610	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	-2,965	0	-2,965	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	-738	-738	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	-3,130	0	0	0	0	-3,130	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	-185	0	0	-185	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	-1,315	0	0	0	-1,315	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	-1,031	0	0	0	-1,031	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	-696	0	0	0	0	-696	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	-7,540	0	-7,540	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	-1,360	-1,360	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	-11,762	0	0	0	0	-11,762	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	-1,127	0	0	-1,127	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,646	0	0	0	-3,646	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	-588	0	0	0	-588	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	-12,100	0	0	0	0	-12,100	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	-81,315	0	-81,315	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	-7,672	-7,672	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	-114,073	0	0	0	0	-114,073	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	-21,673	0	0	-21,673	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	-38,960	0	0	0	-38,960	0	0	0



Depreciation Reserve

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 Allocation Method - Factor 2017 Protocol
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	-3,270	0	0	0	-3,270	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-158	0	0	0	0	0	-158	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,168	0	-1,168	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-212	-212	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,433	0	0	0	0	-1,433	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-359	0	0	-359	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-743	0	0	0	-743	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-22	0	0	0	-22	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-39,450	0	0	0	0	0	-39,450	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-260,536	0	-260,536	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-38,727	-38,727	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-153,957	0	0	0	0	-153,957	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-68,648	0	0	-68,648	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-67,054	0	0	0	-67,054	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-15,066	0	0	0	-15,066	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-17,131	0	0	0	0	0	-17,131	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-132,381	0	-132,381	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-19,193	-19,193	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-85,093	0	0	0	0	-85,093	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-33,392	0	0	-33,392	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-36,861	0	0	0	-36,861	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-4,984	0	0	0	-4,984	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,362	0	0	0	0	0	-4,362	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-45,123	0	-45,123	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-11,981	-11,981	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-80,844	0	0	0	0	-80,844	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-10,847	0	0	-10,847	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-10,074	0	0	0	-10,074	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-3,007	0	0	0	-3,007	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,817	0	0	0	0	0	-13,817	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-86,489	0	-86,489	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-13,957	-13,957	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-225,409	0	0	0	0	-225,409	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-13,076	0	0	-13,076	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-24,410	0	0	0	-24,410	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-14,952	0	0	0	-14,952	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-28,588	0	0	0	0	0	-28,588	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-234,627	0	-234,627	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-30,639	-30,639	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-130,159	0	0	0	0	-130,159	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-59,259	0	0	-59,259	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-41,863	0	0	0	-41,863	0	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	3680000	LINE TRANSFORMERS	WYU	-6,679	0	0	0	-6,679	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-4,909	0	0	0	0	0	-4,909	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-36,750	0	-36,750	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-3,038	-3,038	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-39,546	0	0	0	0	-39,546	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-8,555	0	0	-8,555	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-5,830	0	0	0	-5,830	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-879	0	0	0	-879	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-12,691	0	0	0	0	0	-12,691	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-90,181	0	-90,181	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-6,188	-6,188	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-66,022	0	0	0	0	-66,022	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-19,430	0	0	-19,430	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-14,464	0	0	0	-14,464	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-3,878	0	0	0	-3,878	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-10,183	0	0	0	0	0	-10,183	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-26,653	0	-26,653	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-1,722	-1,722	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-42,849	0	0	0	0	-42,849	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-4,952	0	0	-4,952	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-4,815	0	0	0	-4,815	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,194	0	0	0	-1,194	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	0	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,136	0	-2,136	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-212	-212	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,392	0	0	0	0	-3,392	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-364	0	0	-364	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-887	0	0	0	-887	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-147	0	0	0	-147	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-453	0	0	0	0	0	-453	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-11,092	0	-11,092	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-594	-594	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,627	0	0	0	0	-12,627	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-2,146	0	0	-2,146	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,503	0	0	0	-3,503	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,134	0	0	0	-1,134	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-4	0	0	0	0	0	-4	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-30	0	0	0	0	-30	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-6	0	0	0	-6	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,215	-54	-694	-155	-167	-1,053	-92	0	0



Depreciation Reserve

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,815	0	0	0	0	-4,815	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-10,087	0	-10,087	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	-351	-5	-86	-26	-58	-153	-23	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	-2,786	-40	-726	-221	-413	-1,219	-166	-1
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-728	-728	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-29,796	-622	-8,146	-2,323	-4,102	-12,878	-1,719	-7
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,518	0	0	0	0	-12,518	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,220	0	0	-7,220	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,527	0	0	0	-1,527	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,484	0	0	0	-1,484	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-983	-24	-308	-69	-74	-468	-41	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-34	0	0	0	0	-34	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-923	0	-923	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	-3	0	-1	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	-759	-11	-198	-60	-112	-332	-45	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-76	-76	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-16,484	-344	-4,506	-1,285	-2,269	-7,125	-951	-4
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-268	0	0	0	0	-268	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-35	0	0	-35	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-286	0	0	0	-286	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-10	0	0	0	-10	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-2,080	-50	-652	-146	-156	-989	-87	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-237	0	0	0	0	-237	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-855	0	-855	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-29	0	-7	-2	-5	-13	-2	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-430	-6	-112	-34	-64	-188	-26	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-78	-78	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-20,279	-423	-5,544	-1,581	-2,792	-8,765	-1,170	-5
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-640	0	0	0	0	-640	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-174	0	0	-174	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-919	0	0	0	-919	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-36	0	0	0	-36	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	-4	0	-1	0	0	-2	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	-1	0	0	0	0	0	-1	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	-5	0	-5	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	-42	-1	-11	-3	-6	-18	-3	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	-202	-4	-55	-16	-28	-87	-12	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	-1	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	-1	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	-1	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-178	0	0	0	0	0	-178	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-1,048	0	-1,048	0	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	-68	-1	-17	-5	-11	-29	-4	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-289	-4	-75	-23	-43	-126	-17	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-41	-41	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-536	-11	-147	-42	-74	-232	-31	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,452	0	0	0	0	-1,452	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-154	0	0	-154	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-202	0	0	0	-202	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-12	0	0	0	-12	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-23	0	-23	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	-39	-1	-10	-3	-6	-17	-2	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-58	-1	-16	-5	-8	-25	-3	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-131	0	0	0	0	-131	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-22	0	0	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-28	0	0	0	-28	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-846	0	0	0	0	0	-846	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-3,593	0	-3,593	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	-103	-1	-25	-8	-17	-45	-7	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-4,458	-64	-1,162	-354	-661	-1,950	-266	-1	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-310	-310	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-965	-20	-264	-75	-133	-417	-56	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,388	0	0	0	0	-4,388	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-647	0	0	-647	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-657	0	0	0	-657	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-197	0	0	0	-197	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,239	0	0	0	0	0	-1,239	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-5,926	0	-5,926	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	-159	-2	-39	-12	-26	-69	-10	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-3,035	-43	-791	-241	-450	-1,327	-181	-1	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-470	-470	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-540	-11	-148	-42	-74	-233	-31	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,212	0	0	0	0	-7,212	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,662	0	0	-1,662	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,395	0	0	0	-1,395	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-296	0	0	0	-296	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	-63	0	-63	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	-1,917	-27	-500	-152	-284	-838	-114	-1	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SO	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	-97	0	0	0	0	-97	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	-370	0	0	0	0	0	-370	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	-1,116	0	-1,116	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	-18	0	-5	-1	-3	-8	-1	0	0



Depreciation Reserve

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 Allocation Method - Factor 2017 Protocol
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	-657	-9	-171	-52	-97	-287	-39	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	-168	-168	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	-345	-7	-94	-27	-48	-149	-20	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-1,765	0	0	0	0	-1,765	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-259	0	0	-259	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-876	0	0	0	-876	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-174	0	0	0	-174	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-45	0	0	0	0	0	-45	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-178	0	-178	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	-4	0	-1	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-256	-4	-67	-20	-38	-112	-15	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-43	-43	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-20	0	-5	-2	-3	-9	-1	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-132	0	0	0	0	-132	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-29	0	0	-29	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-85	0	0	0	-85	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-10	0	0	0	-10	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-164	0	-164	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-230	-3	-60	-18	-34	-101	-14	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-183	-4	-50	-14	-25	-79	-11	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-536	0	0	0	0	-536	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-133	0	0	-133	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-46	0	0	0	-46	0	0	0	0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	-848	-18	-232	-66	-117	-367	-49	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	-220	0	0	0	0	0	-220	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	-1,538	0	-1,538	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	-2,570	-37	-670	-204	-381	-1,124	-153	-1	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	-119	-119	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	-117	-2	-32	-9	-16	-51	-7	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	-1,505	0	0	0	0	-1,505	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-371	0	0	-371	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-491	0	0	0	-491	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	-19	0	0	0	-19	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,013	0	0	0	0	0	-1,013	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,282	0	-5,282	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	-68	-1	-17	-5	-11	-30	-4	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-12,908	-184	-3,364	-1,026	-1,914	-5,645	-771	-4	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-396	-396	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-2,359	-49	-645	-184	-325	-1,020	-136	-1	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,730	0	0	0	0	-6,730	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,579	0	0	-1,579	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,844	0	0	0	-1,844	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2018
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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	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-278	0	0	0	-278	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-657	0	0	0	0	0	-657	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-3,265	0	-3,265	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	-497	-7	-122	-37	-82	-217	-32	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	-3,359	-48	-875	-267	-498	-1,469	-201	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-140	-140	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-2,355	-49	-644	-184	-324	-1,018	-136	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-3,517	0	0	0	0	-3,517	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-619	0	0	-619	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-1,063	0	0	0	-1,063	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-147	0	0	0	-147	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-1,201	0	0	0	0	0	-1,201	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-4,613	0	-4,613	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-266	-4	-69	-21	-39	-116	-16	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-887	-887	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-501	-10	-137	-39	-69	-216	-29	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,405	0	0	0	0	-4,405	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,379	0	0	-1,379	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,633	0	0	0	-1,633	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-254	0	0	0	-254	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-68	0	0	0	0	0	-68	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-369	0	-369	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-76	-1	-20	-6	-11	-33	-5	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-98	-98	0	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	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-271	0	0	0	0	-271	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-85	0	0	0	-85	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-659	0	0	0	0	0	-659	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,306	0	-4,306	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-551	-8	-144	-44	-82	-241	-33	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-677	-677	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-440	-9	-120	-34	-61	-190	-25	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,582	0	0	0	0	-4,582	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,651	0	0	-1,651	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-959	0	0	0	-959	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-282	0	0	0	-282	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	-169	0	-169	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	-1,515	-22	-395	-120	-225	-662	-90	-1	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-296	0	-296	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-7,858	-112	-2,048	-624	-1,165	-3,436	-469	-3	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-493	-10	-135	-38	-68	-213	-28	0	0



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1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-559	0	0	0	0	-559	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-94	0	0	0	-94	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-580	0	0	0	0	0	-580	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-3,923	0	-3,923	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-150	-2	-39	-12	-22	-65	-9	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-435	-435	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-722	-15	-197	-56	-99	-312	-42	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,127	0	0	0	0	-5,127	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,016	0	0	-1,016	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-992	0	0	0	-992	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-180	0	0	0	-180	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-360	0	0	0	0	0	-360	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-819	0	-819	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	-181	-3	-44	-13	-30	-79	-12	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	-2,485	-35	-647	-197	-368	-1,087	-148	-1	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-206	-206	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-160	-3	-44	-12	-22	-69	-9	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,686	0	0	0	0	-1,686	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-491	0	0	-491	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-380	0	0	0	-380	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-207	0	0	0	-207	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	-1,441	-35	-452	-101	-108	-685	-60	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	-3,702	0	0	0	0	0	-3,702	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	-29,083	0	-29,083	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	-96	-1	-23	-7	-16	-42	-6	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	-61,398	-875	-16,000	-4,878	-9,105	-26,852	-3,666	-20	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	-2,099	-2,099	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	-34,563	-722	-9,449	-2,695	-4,758	-14,938	-1,994	-8	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	-22,875	0	0	0	0	-22,875	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-5,698	0	0	-5,698	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-8,802	0	0	0	-8,802	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-1,855	0	0	0	-1,855	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-193	0	0	0	0	0	-193	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-1,461	0	-1,461	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	-46	-1	-11	-3	-8	-20	-3	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	-2,203	-31	-574	-175	-327	-963	-132	-1	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-163	-163	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-329	-7	-90	-26	-45	-142	-19	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-1,321	0	0	0	0	-1,321	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-334	0	0	-334	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-472	0	0	0	-472	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-61	0	0	0	-61	0	0	0	0



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1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-51	-1	-16	-4	-4	-24	-2	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	-42	0	0	0	0	0	-42	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-482	0	-482	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	-3	0	-1	0	-1	-1	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	-1,164	-17	-303	-92	-173	-509	-69	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-21	-21	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-1,421	-30	-388	-111	-196	-614	-82	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-396	0	0	0	0	-396	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-77	0	0	-77	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-72	0	0	0	-72	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3994100	SURFACE - PLANT EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
1080000 Total					-9,655,555	-238,193	-2,818,249	-791,082	-1,315,660	-3,935,153	-555,043	-2,173	0
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,248	0	0	0	0	0	1,248	0	0
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	9,026	0	0	0	0	9,026	0	0	0
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	1,338	0	0	0	1,338	0	0	0	0
1083000 Total					11,611	0	0	0	1,338	9,026	1,248	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	757	11	197	60	112	331	45	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	-10	0	-2	-1	-1	-4	-1	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	-120	-2	-31	-10	-18	-53	-7	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	185	0	0	0	0	0	185	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-38	0	-38	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-6	-6	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,730	0	0	0	0	1,730	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-16	0	0	-16	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	150	0	0	0	150	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-41	-1	-11	-3	-6	-18	-2	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	123	3	34	10	17	53	7	0	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	751	0	0	0	0	0	0	0	751
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,827	0	0	0	0	0	0	0	1,827
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-917	-13	-239	-73	-136	-401	-55	0	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-3,818	-54	-995	-303	-566	-1,670	-228	-1	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	10,131	144	2,640	805	1,503	4,431	605	3	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	2,422	35	631	192	359	1,059	145	1	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	81	0	0	0	0	0	81	0	0



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1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	775	0	775	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	262	262	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,156	0	0	0	1,156	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	346	0	0	346	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	354	0	0	0	354	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	1,003	21	274	78	138	433	58
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	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	-576	-8	-150	-46	-85	-252	-34
1085000 Total					16,511	391	3,084	1,040	1,821	6,797	798
Grand Total					-9,627,433	-237,802	-2,815,166	-790,043	-1,312,501	-3,919,331	-552,997
										-2,170	2,578

B18. AMORTIZATION RESERVE



Amortization Reserve

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-906	0	0	0	0	0	-906	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	-5,048	-72	-1,316	-401	-749	-2,208	-301	-2	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	-6,140	-88	-1,600	-488	-911	-2,685	-367	-2	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	26,829	0	0	0	0	26,829	0	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	-94,713	-1,350	-24,682	-7,525	-14,046	-41,422	-5,656	-31	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-95	0	-95	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	-13,371	-191	-3,485	-1,062	-1,983	-5,848	-798	-4	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	-7	0	0	0	-7	0	0	0	0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-10,936	-228	-2,990	-853	-1,505	-4,727	-631	-3	0
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-69	-900	-257	-453	-1,423	-190	-1	0
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-92	-1,205	-344	-607	-1,906	-254	-1	0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,585	-284	-3,714	-1,059	-1,870	-5,872	-784	-3	0
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-6	-80	-23	-40	-126	-17	0	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-110,340	-2,671	-34,577	-7,728	-8,299	-52,473	-4,593	0	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-150,168	-3,135	-41,052	-11,708	-20,672	-64,902	-8,664	-36	0
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-35	-454	-129	-229	-717	-96	0	0
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	-534	-11	-146	-42	-74	-231	-31	0	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-123	-1,607	-458	-809	-2,540	-339	-1	0
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-61	-795	-227	-400	-1,257	-168	-1	0
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,929	-40	-527	-150	-266	-834	-111	0	0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,942	-187	-2,444	-697	-1,231	-3,865	-516	-2	0
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,249	-214	-2,802	-799	-1,411	-4,430	-591	-2	0
1110000	AC PR AMR EL PT SR	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-217	-2,839	-810	-1,430	-4,489	-599	-2	0
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-40	-517	-148	-261	-818	-109	0	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,379	-50	-650	-185	-327	-1,028	-137	-1	0
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-12,520	-261	-3,423	-976	-1,723	-5,411	-722	-3	0
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-5,105	-107	-1,395	-398	-703	-2,206	-295	-1	0
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,586	-33	-434	-124	-218	-686	-92	0	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,588	-23	-414	-126	-236	-695	-95	-1	0
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-90	-1	-24	-7	-13	-40	-5	0	0
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	-5,982	-85	-1,559	-475	-887	-2,616	-357	-2	0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-163	-2	-42	-13	-24	-71	-10	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-54	-1	-14	-4	-8	-23	-3	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	-9	0	-2	-1	-1	-4	-1	0	0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,294	-48	-627	-179	-316	-991	-132	-1	0



Amortization Reserve

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-2,680	-56	-733	-209	-369	-1,158	-155	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-2,427	-35	-633	-193	-360	-1,061	-145	-1	0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,090	-106	-1,392	-397	-701	-2,200	-294	-1	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-23,072	-329	-6,013	-1,833	-3,422	-10,090	-1,378	-8	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-4,012	-97	-1,257	-281	-302	-1,908	-167	0	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-5,797	-140	-1,817	-406	-436	-2,757	-241	0	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-2,410	-50	-659	-188	-332	-1,042	-139	-1	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-6,351	-133	-1,736	-495	-874	-2,745	-366	-2	0
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	-431	-9	-118	-34	-59	-186	-25	0	0
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	-1,014	-25	-318	-71	-76	-482	-42	0	0
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	-1,837	-44	-576	-129	-138	-874	-76	0	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-26	-340	-76	-82	-516	-45	0	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-13,326	-278	-3,643	-1,039	-1,834	-5,759	-769	-3	0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-8,707	-124	-2,269	-692	-1,291	-3,808	-520	-3	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-26	0	0	0	-26	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-622	-9	-162	-49	-92	-272	-37	0	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-447	-9	-122	-35	-61	-193	-26	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-10	0	-3	-1	-1	-5	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-2	0	0	0	0	0	-2	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-2	0	-2	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	-12	0	-3	-1	-2	-5	-1	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	-17,139	-244	-4,466	-1,362	-2,542	-7,496	-1,023	-6	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	-1	-1	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-304	-6	-83	-24	-42	-131	-18	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-8	0	0	0	0	-8	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	-1	0	0	-1	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-20	0	0	0	-20	0	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	-319	-5	-83	-25	-47	-139	-19	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	-72	-1	-19	-6	-11	-31	-4	0	0
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	-3,216	-78	-1,008	-225	-242	-1,529	-134	0	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-1,240	-26	-339	-97	-171	-536	-72	0	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-2,206	-31	-575	-175	-327	-965	-132	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-5,297	0	-5,297	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-747	-747	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,444	-72	-942	-269	-474	-1,489	-199	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-17	0	0	0	0	-17	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,609	0	0	-1,609	0	0	0	0	0



Amortization Reserve

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,713	0	0	0	-4,713	0	0	0	0
1110000 Total					-582,671	-12,406	-171,016	-47,315	-80,756	-237,117	-33,932	-128	0
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	0	0	0	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	0	0	0	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	0	0	0	0	0	0	0	0	0
1119000 Total					0	0	0	0	0	0	0	0	0
Grand Total					-582,671	-12,406	-171,016	-47,315	-80,756	-237,117	-33,932	-128	0

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



Deferred Income Tax Balance
 13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	17	17	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	49	0	0	0	0	49	0
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	198	0	198	0	0	0	0
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	344	0	0	0	344	0	0
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	52	0	0	52	0	0	0
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	110	0	0	0	110	0	0
1900000	Total				769	17	198	52	110	344	49
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	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	0	0	0	0	0	0	0
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
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL -Alt Rate Energy Prgm CA	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	0	0	0	0	0	0	0
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
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
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



Deferred Income Tax Balance
 13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190132	ADIT-DEFERRED REVENUES-FED	MT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190133	ADIT-DEFERRED REVENUES-STATE	MT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC. ACCRUALS	SNP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190140	FED ADIT- SALES OF EMISSION ALLOW	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190142	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190144	ADIT- EMISSION ALLOWANCE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190145	ADIT- EMISSION ALLOWANCE-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190147	ADIT- RESALE REVENUE REFUND-STATE	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190148	ADIT- BONUS LIABILITY	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190149	ADIT- BONUS LIABILITY-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190150	ADIT- NW POWER ACT	WA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190151	ADIT- NW POWER ACT-STATE	MT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190153	ADIT- GLENROCK 263A-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190154	ADIT- DSR LOAN SALE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190155	ADIT- DSR LOAN SALE-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190156	AMORT. OVERBURDEN-GLENROCK	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190159	REDDING RENEGOTIATED CONTRACT-ST	SG	0	0	0	0	0	0	0	0	0



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	190160	ADIT- 95 PENSION EXPENSE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190161	ADIT- 95 PENSION EXPENSE-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190162	ADIT- DISALLOWED COAL STRIP-FED	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190164	ADIT-ELTINCE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190165	ADIT-CORINCE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190166	ADIT- L/T INCENTIVE PLAN-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190168	AMORT. RATE CASE-FED	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190169	AMORT. RATE CASE-STATE	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	0	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	0
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	0	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	0
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	499	0	0	0	0	0	0	0	499
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	680	0	0	0	0	0	0	0	680
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	6,735	0	0	0	0	0	0	0	6,735
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	5,974	0	0	0	0	0	0	0	5,974
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	1,951	0	0	0	0	0	0	0	1,951
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	2,720	0	0	0	0	0	0	0	2,720
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	273	273	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	403	0	0	0	0	0	403	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	3,901	0	3,901	0	0	0	0
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	6,795	0	0	0	6,795	0	0
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	346	0	0	346	0	0	0
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	2,949	0	0	2,949	0	0	0
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	4	0	0	0	0	0	4
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	1,899	40	519	148	261	821	110
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	-99	-5	-39	-15	-6	-31	-4
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	808	0	0	0	0	0	808
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	5,096	0	0	5,096	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	116	0	0	0	0	0	116
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	62	0	0	0	0	0	62
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	139	0	0	0	0	0	139
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	679	0	0	0	0	0	679
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	451	9	123	35	62	195	26
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,528	22	374	114	253	666	100
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	161	2	42	13	24	70	10
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	399	6,933	2,103	4,682	12,331	1,847
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	-64	0	0	-64	0	0	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,245	0	0	0	0	0	5,245
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	256	0	0	0	0	0	256
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	1,520	0	0	0	0	0	1,520
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	5,235	0	0	0	0	0	5,235
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	76	0	0	0	0	0	76
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	6,767	0	0	0	0	0	6,767
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	35	0	0	0	0	0	35
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	698	0	0	0	0	0	698
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	13,655	285	3,733	1,065	1,880	5,902	788
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	2,008	0	2,008	0	0	0	0
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	177	0	0	0	0	177	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,478	0	0	0	1,478	0	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	147	0	0	0	147	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	-905	-19	-247	-71	-125	-391	-52
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	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287277	DTA 605.101 Trojan Decommissioning Costs	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	0	0	0	0	0	0	0
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	375	0	0	0	0	0	375
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	0	0	0	0	0	0	0



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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	502	7	123	37	83	219	33
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	791	0	0	0	0	0	791
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	817	12	200	61	135	356	53
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	-65	0	-65	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	0	0	0	0	0	0	0
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 Bas	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	331	7	91	26	46	143	19
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,157	45	590	168	297	932	124
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	284	6	78	22	39	123	16
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	441	9	120	34	61	190	25
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	6,732	141	1,840	525	927	2,910	388
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	248	4	65	20	37	108	15
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	156	2	41	12	23	68	9
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,583	127	1,018	383	162	796	96
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	2,327	49	636	181	320	1,006	134
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	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	0	0	0	0	0	0	0
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	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	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
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	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	672	21	176	44	71	326	34
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	2,067	29	539	164	306	904	123
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 RL - DSM	OTHER	2,570	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	398	8	109	31	55	172	23
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	681	22	179	44	72	330	34
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	2,533	0	0	0	0	0	0
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	1,571	22	385	117	260	684	102
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	77,853	1,625	21,283	6,070	10,717	33,648	4,492
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,334	19	344	105	202	583	81
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	-16,408	-343	-4,485	-1,279	-2,259	-7,091	-947
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	196	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	17,516	366	4,788	1,366	2,411	7,570	1,011
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	82	2	23	6	11	36	5
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	592	0	0	0	0	0	592
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	79	0	0	0	0	0	79
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	68	0	0	0	0	0	68
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,267	0	0	0	0	0	2,267
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	54	0	0	0	0	0	54
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	113	0	0	0	0	0	113
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	20,665	295	5,385	1,642	3,065	9,038	1,234
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	664	9	163	49	110	289	43
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	OTHER	1,134	0	0	0	0	0	1,134
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-2	0	0	-2	0	0	0
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	74	1,349	411	768	2,264	309
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-11	0	-11	0	0	0	0
1901000	ACCUM DEF INC TAX	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-1	-1	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	0	0	0	0	0	0	0
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	2,121	30	520	158	351	924	138
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 MINE DEVT PMI	SE	-405	-6	-99	-30	-67	-177	-26
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 DEV'T COST AMORT	SE	-658	-9	-161	-49	-109	-287	-43
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	220	3	54	16	36	96	14
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	-1,164	-16	-285	-86	-193	-507	-76
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	-14,948	-211	-3,661	-1,110	-2,472	-6,512	-975
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	-1,128	-16	-276	-84	-187	-491	-74
1901000	ACCUM DEF INC TAX	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-388	-8	-106	-30	-53	-167	-22
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	-55	0	0	0	0	-55	0
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	-3	0	0	0	-3	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	10	0	3	1	2	5	1	0
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	16	0	4	1	3	7	1	0
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-4,778	0	0	0	0	0	0	-4,778
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-166	-3	-45	-13	-23	-72	-10	0
1901000 Total					226,919	3,327	48,254	17,781	25,331	76,204	9,790	45
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	61	0	0	61	0	0	0	0
1901090 Total					61	0	0	61	0	0	0	0
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	0	0	0	0	0	0	0	0
1902000 Total					0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-183,557	-2,617	-47,835	-14,584	-27,222	-80,277	-10,961	-61
2811000 Total					-183,557	-2,617	-47,835	-14,584	-27,222	-80,277	-10,961	-61
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	0	0	0	0	0	0	0	0
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,055	-22	-289	-82	-145	-456	-61	0
2820000 Total					-1,055	-22	-289	-82	-145	-456	-61	0
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	-2,202	-48	-570	-136	-312	-972	-124	-6
2821000	AC DEF TAX-UTILITY	286691	DTL Non-Prot PP&E EDIT - CA	CA	-519	-519	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	286692	DTL Non-Prot PP&E EDIT - ID	IDU	-770	0	0	0	0	0	-770	0
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	-7,175	0	-7,175	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	286694	DTL Non-Prot PP&E EDIT - WA	WA	-1,605	0	0	-1,605	0	0	0	0
2821000	AC DEF TAX-UTILITY	286695	DTL Non-Prot PP&E EDIT - WY	WYU	-2,961	0	0	0	-2,961	0	0	0
2821000	AC DEF TAX-UTILITY	286696	DTL Non-Prot PP&E EDIT - UT	UT	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	286697	DTL Non-Prot PP&E EDIT - FERC	FERC	-290	0	0	0	0	0	0	-290
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	0	0	0	0	0	0	0	0



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	0
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	0	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	0
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-307	0	0	0	0	-307	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-2,219	0	0	0	-2,219	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-329	0	0	-329	0	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	0	0	0	0	0	8,681
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	-4,309,951	-93,250	-1,116,160	-266,757	-610,501	-1,903,190	-242,706
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	-9,104	-128	-2,230	-676	-1,506	-3,966	-594
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	-1,091	-16	-284	-87	-162	-477	-65
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	0	0	0	0	0	0	0
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	75	2	21	6	10	32	4
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	158	2	39	12	26	69	10
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	-4,190	0	0	0	0	0	-4,190



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	0	0	0	0	0	0	0	0	0
2821000 Total					-4,333,799	-93,957	-1,126,361	-269,244	-615,734	-1,910,724	-244,551	-11,074	4,491
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	-7	0	-2	-1	-1	-3	0	0	0
2830000 Total					-7	0	-2	-1	-1	-3	0	0	0
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	605	13	165	47	83	262	35	0	0
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-18	0	0	0	0	0	-18	0	0
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-1,623	0	0	0	0	-1,623	0	0	0
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-393	0	0	0	-393	0	0	0	0
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	-3,392	-71	-927	-264	-467	-1,466	-196	-1	0
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	-314	-7	-86	-24	-43	-136	-18	0	0
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-3	0	0	0	0	0	0	0	-3
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	9	0	0	0	0	0	0	0	9
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	0	0	0	0	0	0	0	0	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	287503	ADIT MISC. DEF. CREDITS	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	0	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	0
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOCATION - FED	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287554	PMI - ACCOUNTING CHANGE - INV.	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	0	0	0	0	0	0	0	0	0



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2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-10	0	0	0	0	0	0	0	-10
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-197	0	0	0	-197	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	0	0
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-2,570	0	0	0	0	0	0	0	-2,570
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	124	0	124	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	0	0	0	0	0	0	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	0	0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	11	11	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287583	DTL 415.826 Reg Asset - Pension MMT_WA	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-13	0	-13	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	0	0	0	0	0	0	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	0	0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-1	-1	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accl	WA	489	0	0	489	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch-Se	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-620	0	0	0	0	0	0	0	-620
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-3,229	0	0	0	0	0	0	0	-3,229
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-81	0	0	0	-81	0	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-19	0	0	0	0	0	0	0	-19
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	510	0	0	0	0	0	0	0	510
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-20,639	-431	-5,642	-1,609	-2,841	-8,920	-1,191	-5	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	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	0	0	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	0	0
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-33	0	0	-33	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-180	0	0	0	0	0	0	0	-180
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transiti	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-10	0	0	0	0	0	-10	0	0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-69	-1	-17	-5	-11	-30	-5	0	0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-6	0	-2	0	-1	-3	0	0	0
2831000	AC DEF IN TX UTIL	287654	DTL 425.260 Lakeview Buyout	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287655	DTL 425.270 Buffalo Settlement	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287657	DTL 425.290 TriState Firm Wheeling	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Firth Cogen Settlement	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	-763	-11	-199	-61	-113	-334	-46	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-542	0	-542	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-832	0	0	0	0	-832	0	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-62	0	0	0	0	0	-62	0	0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-33	0	0	0	-33	0	0	0	0
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-875	-18	-239	-68	-120	-378	-50	0	0
2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControlFacility(Bk/	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-1,192	-22	-313	-90	-165	-533	-69	0	0
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287682	DTL 705.190 Oregon Share of Hermiston	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	0	0	0	0	0	0	0	0	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	287707	DTL 610.141 WA RATE REFUNDS	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-3,390	-71	-927	-264	-467	-1,465	-196	-1	0
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	-102,591	-2,142	-28,046	-7,998	-14,122	-44,339	-5,919	-24	0
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	1,684	35	460	131	232	728	97	0	0
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-123	0	0	0	0	0	0	0	-123
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	0	0	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	0	0
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,066	0	0	0	0	0	0	0	-1,066
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Plt	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-1,053	0	0	0	0	0	0	0	-1,053
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	0	0	0	0	0	0	0	0	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	287840	DTL 415.410 RA Energy West Mining	SE	-67,078	-947	-16,430	-4,983	-11,095	-29,224	-4,377	-22	0
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	604	604	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	364	0	0	0	0	0	364	0	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,562	0	1,562	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	822	0	0	0	0	822	0	0	0
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	2,709	0	0	2,709	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	92	0	0	0	92	0	0	0	0
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-1,248	-26	-341	-97	-172	-540	-72	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	20,735	293	5,079	1,540	3,430	9,034	1,353	7	0
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,091	0	0	0	0	0	0	0	1,091
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	445	0	0	0	0	0	0	0	445
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,996	0	0	0	0	0	0	0	1,996
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-40	0	0	0	0	0	0	0	-40
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-574	0	0	0	0	0	0	0	-574
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-115	0	0	0	0	0	0	0	-115
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-16	0	0	0	0	0	-16	0	0
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-324	0	0	0	-324	0	0	0	0
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,242	0	0	0	0	0	0	0	-1,242
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA - Tax Rev Req Adj-WY	WYU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-188	0	0	0	0	0	0	0	-188
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-14	0	0	0	0	0	0	0	-14
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-180	0	0	0	0	0	0	0	-180
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-3,844	0	0	0	0	0	0	0	-3,844
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-4,291	0	0	0	0	0	0	0	-4,291
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-133	0	0	0	0	-133	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2018
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-22	0	0	0	-22	0	0	0	0
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-395	0	0	0	0	-395	0	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-5	0	-1	0	-1	-2	0	0	0
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	-168	-2	-44	-13	-25	-74	-10	0	0
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-1,117	0	-1,117	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-223	0	0	0	0	0	0	0	-223
2831000	AC DEF IN TX UTIL	287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	-219	0	0	0	0	-219	0	0	0
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	-6	0	0	0	-6	0	0	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	-848	-12	-221	-67	-126	-371	-51	0	0
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,840	0	0	0	0	0	0	0	1,840
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-91	0	0	0	0	0	0	0	-91
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	0	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	0
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-1,840	0	0	0	0	0	0	0	-1,840
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-85	0	0	0	0	0	0	0	-85
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-35	0	0	0	0	0	0	0	-35
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-58	0	0	0	0	0	0	0	-58
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-414	0	0	0	0	0	-414	0	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-409	0	0	0	0	-409	0	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,413	0	0	0	-1,413	0	0	0	0
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-294	0	0	0	0	0	-294	0	0
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-2,117	0	0	0	0	-2,117	0	0	0
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-712	0	0	0	-712	0	0	0	0
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-116	0	0	0	0	0	0	0	-116
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-46	0	0	0	0	0	0	0	-46
2831000 Total					-200,156	-2,794	-47,715	-10,664	-29,113	-82,697	-11,164	-47	-15,962
Grand Total					-4,490,824	-96,046	-1,173,750	-276,681	-646,775	-1,997,609	-256,897	-11,137	34,716



Investment Tax Credit Balance

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-3	0	-1	0	-1	0	0	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-71	-1	-11	-3	-12	-33	-10	0	0
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-136	-2	-35	-11	-20	-60	-8	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-92	-1	-24	-7	-14	-40	-5	0	0
2551000 Total					-302	-4	-72	-21	-47	-133	-24	0	0
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	-44	0	0	0	0	0	-44	0	0
2552000 Total					-44	0	0	0	0	0	-44	0	0
Grand Total					-346	-4	-72	-21	-47	-133	-68	0	0

B20. CUSTOMER ADVANCES



Customer Advances

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	0	0	0	0	0	0	0		
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	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-930	0	-930	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-23,565	-336	-6,141	-1,872	-3,495	-10,306	-1,407		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	0	0	0	0	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-529	0	0	0	0	-529	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-6	0	0	-6	0	0	0		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	0	0	0	0	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	-8,693	-124	-2,265	-691	-1,289	-3,802	-519		
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	-152	0	0	0	0	-152	0		
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	-3	0	0	-3	0	0	0		
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	-9,364	-134	-2,440	-744	-1,389	-4,095	-559		
2520000 Total					-43,243	-593	-11,777	-3,316	-6,173	-18,885	-2,485	-14	0
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	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	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	0	0	0	0	0	0	0		



Customer Advances

13 Month Average as of December 2018

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	0	0	0	0	0	0	0	0	0
2523990 Total					0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	0	0	0	0	0	0	0	0	0
2524000 Total					0	0	0	0	0	0	0	0	0
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	0	0	0	0	0	0	0	0	0
2529000 Total					0	0	0	0	0	0	0	0	0
Grand Total					-43,243	-593	-11,777	-3,316	-6,173	-18,885	-2,485	-14	0