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REPORT NAME: Results of Operations for period ended December 31, 2012

COMPANY NAME: PacifiCorp

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

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

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

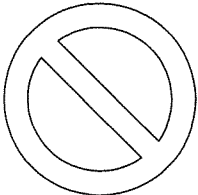
Report is required by: [X]OAR 860-027-0070(1)
[ ]Statute
[ ]Order
[ ]Other

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

If yes, enter docket number: RE 56

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

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- Annual Fee Statement form and payment remittance or
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Please file the above reports according to their individual instructions.

April 30, 2013

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

Oregon Public Utility Commission  
550 Capitol Street NE, Ste 215  
Salem, OR 97301-2551

Attn: Filing Center

**Re: RE 56 – Results of Operations for period ended December 2012**

PacifiCorp d/b/a/ Pacific Power encloses for filing one copy of its December 31, 2012 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, 2012, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2010 Protocol inter-jurisdictional allocation methodology.

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

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

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

For informal inquiries, please contact Bryce Dalley, Director, Regulatory Affairs & Revenue Requirement, at (503) 813-6389.

Sincerely,



William R. Griffith  
Vice President, Regulation

Enclosures

cc: ICNU  
CUB



*Oregon Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
December 31, 2012



**PACIFICORP**  
**State of Oregon**  
**Actual, Adjusted & Normalized Results of Operations - 2010 Protocol**  
**Results of Operations December 2012**

	(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	1,144,278,862	14,788,140	1,159,067,002	(647,668)	1,158,419,334	12,191,436	1,170,610,770
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	83,963,210	-	83,963,210	-	83,963,210	32,114,786	116,077,996
5 Other Operating Revenues	58,685,804	(20,638,677)	38,047,127	711,591	38,758,718	472,669	39,231,387
6 Total Operating Revenues	1,286,927,876	(5,850,537)	1,281,077,338	63,923	1,281,141,262	44,778,892	1,325,920,153
7							
8 Operating Expenses:							
9 Steam Production	265,520,278	1,150,289	266,670,566	64,818	266,735,384	15,042,295	281,777,679
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	9,750,640	(15,458)	9,735,182	9,118	9,744,300	459,939	10,204,239
12 Other Power Supply	233,942,811	20,843,207	254,786,018	1,081,667	255,867,685	19,403,477	275,271,163
13 Transmission	53,440,136	(197,047)	53,243,089	13,380	53,256,469	(188,149)	53,068,321
14 Distribution	65,870,950	-	65,870,950	73,159	65,944,109	1,624,879	67,568,987
15 Customer Accounting	33,503,023	(417,950)	33,085,073	39,868	33,124,941	1,023,862	34,148,823
16 Customer Service	28,364,252	(24,591,271)	3,772,981	4,976	3,777,957	110,508	3,888,465
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	55,027,921	(1,618,786)	53,409,134	69,855	53,478,989	(5,743,778)	47,735,211
xx							
19 Total O&M Expenses	745,420,011	(4,847,017)	740,572,994	1,356,840	741,929,834	31,733,054	773,662,887
xx							
20 Depreciation	156,840,503	8,481,482	165,321,985	2,583,978	167,905,963	12,426,991	180,332,954
21 Amortization	13,814,844	233,478	14,048,322	86,548	14,134,870	(70,101)	14,064,769
22 Taxes Other Than Income	63,158,183	-	63,158,183	-	63,158,183	2,339,103	65,497,286
23 Income Taxes - Federal	(11,114,614)	16,355,913	5,241,299	(1,359,284)	3,882,015	(45,069,985)	(41,187,969)
24 Income Taxes - State	794,101	(81,193)	712,908	(184,704)	528,204	(3,803,850)	(3,275,646)
25 Income Taxes - Def Net	79,826,703	39,354	79,866,057	(1,013,491)	78,852,566	30,229,133	109,081,699
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(175,993)	131,039	(44,954)	-	(44,954)	(294,710)	(339,664)
xx							
28 Total Operating Expenses:	1,048,563,737	20,313,057	1,068,876,794	1,469,887	1,070,346,681	27,489,635	1,097,836,316
29							
30 Operating Rev For Return:	238,364,139	(26,163,594)	212,200,545	(1,405,964)	210,794,581	17,289,257	228,083,838
31							
32 Rate Base:							
33 Electric Plant In Service	6,322,984,598	(4,063,346)	6,318,921,252	111,236,431	6,430,157,682	87,063,243	6,517,220,925
34 Plant Held for Future Use	13,861,504	(13,861,504)	(0)	-	(0)	653,203	653,203
35 Misc Deferred Debits	22,565,000	-	22,565,000	-	22,565,000	40,568,671	63,133,671
36 Elec Plant Acq Adj	12,716,880	-	12,716,880	-	12,716,880	(1,409,229)	11,307,651
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	8,934,129	-	8,934,129	-	8,934,129	-	8,934,129
39 Fuel Stock	62,822,223	-	62,822,223	-	62,822,223	1,258,187	64,080,410
40 Material & Supplies	57,977,470	-	57,977,470	-	57,977,470	-	57,977,470
41 Working Capital	26,501,714	225,578	26,727,292	(3,694)	26,723,598	(351,579)	26,372,019
42 Weatherization Loans	(1,217)	-	(1,217)	-	(1,217)	-	(1,217)
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	6,528,362,302	(17,699,272)	6,510,663,030	111,232,737	6,621,895,767	127,782,494	6,749,678,261
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,109,930,022)	(38,189,555)	(2,148,119,577)	(2,583,978)	(2,150,703,555)	(6,672,260)	(2,157,375,816)
48 Accum Prov For Amort	(138,457,437)	(402,038)	(138,859,475)	(86,548)	(138,946,022)	(2,761)	(138,948,784)
49 Accum Def Income Tax	(928,757,397)	1,804,514	(926,952,883)	506,746	(926,446,137)	(11,838,703)	(938,284,840)
50 Unamortized ITC	(2,080,742)	-	(2,080,742)	-	(2,080,742)	-	(2,080,742)
51 Customer Adv For Const	(7,002,371)	1,909,538	(5,092,834)	-	(5,092,834)	-	(5,092,834)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(12,782,200)	(64,445)	(12,846,645)	-	(12,846,645)	(149,404)	(12,996,049)
54							
55 Total Rate Base Deductions	(3,199,010,168)	(34,941,987)	(3,233,952,155)	(2,163,780)	(3,236,115,935)	(18,663,129)	(3,254,779,064)
56							
57 Total Rate Base:	3,329,352,134	(52,641,259)	3,276,710,875	109,068,957	3,385,779,832	109,119,365	3,494,899,197
58							
59 Return on Rate Base	7.159%	-	6.476%	-	6.226%	-	6.526%
xx							
60 Return on Equity	8.742%	-1.299%	7.443%	-0.476%	6.968%	0.571%	7.538%
61							
62 TAX CALCULATION:							
63 Operating Revenue	307,870,329	(9,849,519)	298,020,809	(3,963,442)	294,057,367	(1,355,445)	292,701,922
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(15,436,424)	-	(15,436,424)	-	(15,436,424)	-	(15,436,424)
66 Interest	90,993,613	(7,611,850)	83,381,763	2,775,454	86,157,217	2,776,737	88,933,955
67 Schedule "M" Additions	208,751,352	3,736,255	212,487,607	2,670,525	215,158,133	12,554,303	227,712,436
68 Schedule "M" Deductions	423,573,277	3,286,971	426,860,248	-	426,860,248	92,207,366	519,067,613
69 Income Before Tax	17,491,215	(1,788,385)	15,702,830	(4,068,372)	11,634,459	(83,785,245)	(72,150,786)
70							
71 State Income Taxes	794,101	(81,193)	712,908	(184,704)	528,204	(3,803,850)	(3,275,646)
72 Taxable Income	16,697,114	(1,707,192)	14,989,922	(3,883,668)	11,106,254	(79,981,395)	(68,875,141)
73							
74 Federal Income Taxes + Other	(11,114,614)	16,355,913	5,241,299	(1,359,284)	3,882,015	(45,069,985)	(41,187,969)

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

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

(3) 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	26,331,908	26,331,908	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	32,114,786	-	-	32,114,786	-	-	-
5 Other Operating Revenues	(19,454,417)	(20,022,646)	-	568,229	-	-	-
6 Total Operating Revenues	38,992,278	6,309,262	-	32,683,015	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	16,257,402	-	6,179,316	10,078,085	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	453,598	-	471,665	-	-	-	(18,067)
12 Other Power Supply	41,328,352	-	(1,580,333)	42,908,966	-	-	(281)
13 Transmission	(371,816)	(197,047)	310,550	(485,319)	-	-	-
14 Distribution	1,698,037	-	1,698,037	-	-	-	-
15 Customer Accounting	645,800	-	645,800	-	-	-	-
16 Customer Service & Info	(24,475,787)	-	(24,475,787)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(7,292,710)	-	(6,829,969)	-	-	-	(462,741)
19 Total O&M Expenses	28,242,877	(197,047)	(23,580,720)	52,501,732	-	-	(481,089)
20 Depreciation	23,492,451	-	-	(49,268)	15,827,412	-	7,714,307
21 Amortization	249,925	-	-	-	102,254	-	147,671
22 Taxes Other Than Income	2,339,103	-	631,966	-	-	1,707,137	-
23 Income Taxes: Federal	(30,073,355)	2,254,053	6,438,143	(6,605,171)	(5,584,211)	(5,285)	(26,570,884)
24 State	(4,069,747)	306,288	874,837	(897,533)	(758,801)	16,004	(3,610,542)
25 Deferred Income Taxes	29,254,996	20,715	1,560,056	-	297,545	-	27,376,681
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(163,671)	(294,710)	131,039	-	-	-	-
28 Total Operating Expenses:	49,272,579	2,089,299	(13,944,680)	44,949,761	9,884,198	1,717,856	4,576,145
29							
30 Operating Rev For Return:	(10,280,301)	4,219,964	13,944,680	(12,266,745)	(9,884,198)	(1,717,856)	(4,576,145)
31							
32 Rate Base:							
33 Electric Plant In Service	194,236,328	-	-	(532,414)	-	-	194,768,741
34 Plant Held for Future Use	(13,208,301)	-	-	-	-	-	(13,208,301)
35 Misc Deferred Debits	40,568,671	-	-	-	-	-	40,568,671
36 Elec Plant Acq Adj	(1,409,229)	-	-	-	-	-	(1,409,229)
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,258,187	-	-	-	-	-	1,258,187
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(129,695)	-	-	-	-	-	(129,695)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	221,315,959	-	-	(532,414)	-	-	221,848,373
45							
46 Deductions:							
47 Accum Prov For Deprec	(47,445,794)	-	-	588,534	(47,026,345)	-	(1,007,983)
48 Accum Prov For Amort	(491,347)	-	-	-	(89,309)	-	(402,038)
49 Accum Def Income Tax	(9,527,443)	220,176	(5,267,911)	-	(148,772)	(6,450,931)	2,119,995
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,909,538	-	-	-	-	-	1,909,538
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(213,850)	(213,850)	-	-	-	-	-
54							
55 Total Deductions:	(55,768,896)	6,327	(5,267,911)	588,534	(47,264,427)	(6,450,931)	2,619,511
56							
57 Total Rate Base:	165,547,063	6,327	(5,267,911)	56,120	(47,264,427)	(6,450,931)	224,467,884
58							
59							
60 Estimated ROE impact	-1.204%	0.241%	0.819%	-0.701%	-0.377%	-0.072%	-1.105%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(15,168,407)	6,801,019	22,817,715	(19,769,449)	(15,929,665)	(1,707,137)	(7,380,890)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(2,059,659)	-	-	-	-	(2,059,659)	-
70 Schedule "M" Additions	18,961,084	12,504	5,636,459	-	-	-	13,312,121
72 Schedule "M" Deductions	95,494,337	67,085	9,184,644	-	784,024	-	85,458,584
73 Income Before Tax	(89,642,001)	6,746,439	19,269,530	(19,769,449)	(16,713,689)	352,521	(79,527,353)
74							
76 State Income Taxes	(4,069,747)	306,288	874,837	(897,533)	(758,801)	16,004	(3,610,542)
77 Taxable Income	(85,572,254)	6,440,150	18,394,693	(18,871,916)	(15,954,887)	336,517	(75,916,811)
78							
79 Federal Income Taxes	(30,073,355)	2,254,053	6,438,143	(6,605,171)	(5,584,211)	(5,285)	(26,570,884)

OREGON SUMMARY OF ADJUSTMENTS TYPE 1

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	14,788,140	14,788,140	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(20,638,677)	(20,638,677)	-	-	-	-	-
6 Total Operating Revenues	(5,850,537)	(5,850,537)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	1,150,289	-	1,150,289	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(15,458)	-	-	-	-	-	(15,458)
12 Other Power Supply	20,843,207	-	(3,826,285)	24,669,773	-	-	(281)
13 Transmission	(197,047)	(197,047)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(417,950)	-	(417,950)	-	-	-	-
16 Customer Service & Info	(24,591,271)	-	(24,591,271)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,618,786)	-	(1,156,045)	-	-	-	(462,741)
19 Total O&M Expenses	(4,847,017)	(197,047)	(28,841,263)	24,669,773	-	-	(478,480)
20 Depreciation	8,481,482	-	-	-	11,411,657	-	(2,930,175)
21 Amortization	233,478	-	-	-	-	-	233,478
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	16,355,913	(1,805,792)	8,406,888	(8,242,418)	(3,812,749)	19,496,625	2,313,357
24 State	(81,193)	(245,377)	1,142,357	(1,120,008)	(518,089)	345,578	314,347
25 Deferred Income Taxes	39,354	(94,386)	1,560,056	-	-	-	(1,426,315)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	131,039	-	131,039	-	-	-	-
28 Total Operating Expenses:	20,313,057	(2,342,602)	(17,600,923)	15,307,347	7,080,819	19,842,203	(1,973,788)
29							
30 Operating Rev For Return:	(26,163,594)	(3,507,935)	17,600,923	(15,307,347)	(7,080,819)	(19,842,203)	1,973,788
31							
32 Rate Base:							
33 Electric Plant In Service	(4,063,346)	-	-	-	-	-	(4,063,346)
34 Plant Held for Future Use	(13,861,504)	-	-	-	-	-	(13,861,504)
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	225,578	-	-	-	-	-	225,578
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(17,699,272)	-	-	-	-	-	(17,699,272)
45							
46 Deductions:							
47 Accum Prov For Deprec	(38,189,555)	-	-	-	(44,987,340)	-	6,797,784
48 Accum Prov For Amort	(402,038)	-	-	-	-	-	(402,038)
49 Accum Def Income Tax	1,804,514	139,018	(5,267,911)	-	-	(6,450,931)	13,384,338
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	1,909,538	-	-	-	-	-	1,909,538
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(64,445)	-	-	-	-	-	(64,445)
54							
55 Total Deductions:	(34,941,987)	139,018	(5,267,911)	-	(44,987,340)	(6,450,931)	21,625,176
56							
57 Total Rate Base:	(52,641,259)	139,018	(5,267,911)	-	(44,987,340)	(6,450,931)	3,925,904
58							
59							
60 Estimated ROE impact	-1.299%	-0.201%	1.028%	-0.874%	-0.223%	-1.109%	0.097%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(9,849,519)	(5,653,490)	28,710,223	(24,669,773)	(11,411,657)	-	3,175,177
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(7,611,850)	-	-	-	-	(7,611,850)	-
70 Schedule "M" Additions	3,736,255	8,816	5,636,459	-	-	-	(1,909,019)
72 Schedule "M" Deductions	3,286,971	(239,892)	9,184,644	-	-	-	(5,657,781)
73 Income Before Tax	(1,788,385)	(5,404,782)	25,162,038	(24,669,773)	(11,411,657)	7,611,850	6,923,939
74							
76 State Income Taxes	(81,193)	(245,377)	1,142,357	(1,120,008)	(518,089)	345,578	314,347
77 Taxable Income	(1,707,192)	(5,159,405)	24,019,681	(23,549,765)	(10,893,568)	7,266,272	6,609,592
78							
79 Federal Income Taxes	16,355,913	(1,805,792)	8,406,888	(8,242,418)	(3,812,749)	19,496,625	2,313,357

OREGON SUMMARY OF ADJUSTMENTS TYPE 2

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(647,668)	(647,668)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	711,591	711,591	-	-	-	-	-
6 Total Operating Revenues	63,923	63,923	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	64,818	-	64,818	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	9,118	-	9,118	-	-	-	-
12 Other Power Supply	1,081,667	-	1,081,667	-	-	-	-
13 Transmission	13,380	-	13,380	-	-	-	-
14 Distribution	73,159	-	73,159	-	-	-	-
15 Customer Accounting	39,868	-	39,868	-	-	-	-
16 Customer Service & Info	4,976	-	4,976	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	69,855	-	69,855	-	-	-	-
19 Total O&M Expenses	1,356,840	-	1,356,840	-	-	-	-
20 Depreciation	2,583,978	-	-	-	2,583,978	-	-
21 Amortization	86,548	-	-	-	86,548	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,359,284)	21,357	(453,334)	-	(892,249)	(927,307)	892,249
24 State	(184,704)	2,902	(61,601)	-	(121,242)	(126,006)	121,242
25 Deferred Income Taxes	(1,013,491)	-	-	-	-	-	(1,013,491)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,469,887	24,260	841,905	-	1,657,035	(1,053,313)	0
29							
30 Operating Rev For Return:	(1,405,964)	39,664	(841,905)	-	(1,657,035)	1,053,313	(0)
31							
32 Rate Base:							
33 Electric Plant In Service	111,236,431	-	-	-	-	-	111,236,431
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(3,694)	-	-	-	-	-	(3,694)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	111,232,737	-	-	-	-	-	111,232,737
45							
46 Deductions:							
47 Accum Prov For Deprec	(2,583,978)	-	-	-	(2,583,978)	-	-
48 Accum Prov For Amort	(86,548)	-	-	-	(86,548)	-	-
49 Accum Def Income Tax	506,746	-	-	-	-	-	506,746
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,163,780)	-	-	-	(2,670,526)	-	506,746
56							
57 Total Rate Base:	109,068,957	-	-	-	(2,670,526)	-	111,739,483
58							
59							
60 Estimated ROE impact	-0.476%	0.002%	-0.049%	0.000%	-0.086%	0.061%	-0.406%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,963,442)	63,923	(1,356,840)	-	(2,670,526)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,775,454	-	-	-	-	2,775,454	-
70 Schedule "M" Additions	2,670,525	-	-	-	-	-	2,670,525
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	(4,068,372)	63,923	(1,356,840)	-	(2,670,526)	(2,775,454)	2,670,525
74							
76 State Income Taxes	(184,704)	2,902	(61,601)	-	(121,242)	(126,006)	121,242
77 Taxable Income	(3,883,668)	61,021	(1,295,239)	-	(2,549,284)	(2,649,449)	2,549,283
78							
79 Federal Income Taxes	(1,359,284)	21,357	(453,334)	-	(892,249)	(927,307)	892,249



OREGON SUMMARY OF ADJUSTMENTS TYPE 3

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	12,191,436	12,191,436	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	32,114,786	-	-	32,114,786	-	-	-
5 Other Operating Revenues	472,669	(95,560)	-	568,229	-	-	-
6 Total Operating Revenues	44,778,892	12,095,876	-	32,683,015	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	15,042,295	-	4,964,210	10,078,085	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	459,939	-	462,547	-	-	-	(2,609)
12 Other Power Supply	19,403,477	-	1,164,285	18,239,193	-	-	-
13 Transmission	(188,149)	-	297,170	(485,319)	-	-	-
14 Distribution	1,624,879	-	1,624,879	-	-	-	-
15 Customer Accounting	1,023,882	-	1,023,882	-	-	-	-
16 Customer Service & Info	110,508	-	110,508	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(5,743,778)	-	(5,743,778)	-	-	-	-
19 Total O&M Expenses	31,733,054	-	3,903,703	27,831,960	-	-	(2,609)
20 Depreciation	12,426,991	-	-	(49,268)	1,831,776	-	10,644,482
21 Amortization	(70,101)	-	-	-	15,706	-	(85,807)
22 Taxes Other Than Income	2,339,103	-	631,966	-	-	1,707,137	-
23 Income Taxes: Federal	(45,069,985)	4,038,487	(1,515,412)	1,637,247	(879,212)	(18,574,604)	(29,776,490)
24 State	(3,803,850)	548,763	(205,919)	222,475	(119,470)	(203,568)	(4,046,131)
25 Deferred Income Taxes	30,229,133	115,101	-	-	297,545	-	29,816,487
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(294,710)	(294,710)	-	-	-	-	-
28 Total Operating Expenses:	27,489,635	4,407,641	2,814,337	29,642,414	1,146,344	(17,071,034)	6,549,933
29							
30 Operating Rev For Return:	17,289,257	7,688,235	(2,814,337)	3,040,602	(1,146,344)	17,071,034	(6,549,933)
31							
32 Rate Base:							
33 Electric Plant In Service	87,063,243	-	-	(532,414)	-	-	87,595,657
34 Plant Held for Future Use	653,203	-	-	-	-	-	653,203
35 Misc Deferred Debits	40,568,671	-	-	-	-	-	40,568,671
36 Elec Plant Acq Adj	(1,409,229)	-	-	-	-	-	(1,409,229)
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,258,187	-	-	-	-	-	1,258,187
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(351,579)	-	-	-	-	-	(351,579)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	127,782,494	-	-	(532,414)	-	-	128,314,908
45							
46 Deductions:							
47 Accum Prov For Deprec	(6,672,260)	-	-	588,534	544,973	-	(7,805,766)
48 Accum Prov For Amort	(2,761)	-	-	-	(2,761)	-	-
49 Accum Def Income Tax	(11,838,703)	81,158	-	-	(148,772)	-	(11,771,089)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(149,404)	(213,850)	-	-	-	-	64,445
54							
55 Total Deductions:	(18,663,129)	(132,691)	-	588,534	393,439	-	(19,512,411)
56							
57 Total Rate Base:	109,119,365	(132,691)	-	56,120	393,439	-	108,802,497
58							
59							
60 Estimated ROE impact	0.571%	0.432%	-0.158%	0.171%	-0.066%	0.959%	-0.725%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,355,445)	12,390,586	(4,535,669)	4,900,324	(1,847,482)	(1,707,137)	(10,556,067)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,776,737	-	-	-	-	2,776,737	-
70 Schedule "M" Additions	12,554,303	3,688	-	-	-	-	12,550,615
72 Schedule "M" Deductions	92,207,366	306,977	-	-	784,024	-	91,116,365
73 Income Before Tax	(83,785,245)	12,087,298	(4,535,669)	4,900,324	(2,631,506)	(4,483,875)	(89,121,817)
74							
76 State Income Taxes	(3,803,850)	548,763	(205,919)	222,475	(119,470)	(203,568)	(4,046,131)
77 Taxable Income	(79,981,395)	11,538,534	(4,329,749)	4,677,849	(2,512,036)	(4,280,307)	(85,075,687)
78							
79 Federal Income Taxes	(45,069,985)	4,038,487	(1,515,412)	1,637,247	(879,212)	(18,574,604)	(29,776,490)



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

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	DECEMBER 2012
FILE:	JAM Dec 2012 Results OR 13MA
PREPARED BY:	Revenue Requirement Department
DATE:	4/26/2013
TIME:	1:34:37 PM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	2010 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.660
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.10%	5.40%	2.545%
PREFERRED	0.30%	5.43%	0.016%
COMMON	52.60%	9.80%	5.155%
	<u>100.00%</u>		<u>7.716%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2011 to 12/31/2012.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,271,465,085	3,127,186,223	1,144,278,862	26,331,908	1,170,610,770
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	330,569,624	246,606,414	83,963,210	32,114,786	116,077,996
5	Other Operating Revenues	2.4	247,451,049	188,765,245	58,685,804	(19,454,417)	39,231,387
6	Total Operating Revenues	2.4	4,849,485,758	3,562,557,882	1,286,927,876	38,992,278	1,325,920,153
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,063,010,035	797,489,758	265,520,278	16,257,402	281,777,679
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	37,604,600	27,853,960	9,750,640	453,598	10,204,239
12	Other Power Supply	2.9	1,024,764,675	790,821,865	233,942,811	41,328,352	275,271,163
13	Transmission	2.10	206,484,081	153,043,945	53,440,136	(371,816)	53,068,321
14	Distribution	2.12	203,678,292	137,807,342	65,870,950	1,698,037	67,568,987
15	Customer Accounting	2.12	91,533,005	58,029,982	33,503,023	645,800	34,148,823
16	Customer Service & Infor	2.13	106,956,755	78,592,503	28,364,252	(24,475,787)	3,888,465
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	188,278,570	133,250,649	55,027,921	(7,292,710)	47,735,211
19							
20	Total O & M Expenses	2.14	2,922,310,014	2,176,890,003	745,420,011	28,242,877	773,662,887
21							
22	Depreciation	2.16	562,069,131	405,228,628	156,840,503	23,492,451	180,332,954
23	Amortization	2.17	50,382,438	36,567,593	13,814,844	249,925	14,064,769
24	Taxes Other Than Income	2.17	160,882,952	97,724,769	63,158,183	2,339,103	65,497,286
25	Income Taxes - Federal	2.20	(55,564,596)	(44,449,982)	(11,114,614)	(30,073,355)	(41,187,969)
26	Income Taxes - State	2.20	1,336,977	542,876	794,101	(4,069,747)	(3,275,646)
27	Income Taxes - Def Net	2.19	310,576,030	230,749,327	79,826,703	29,254,996	109,081,699
28	Investment Tax Credit Adj.	2.17	(1,851,300)	(1,851,300)	0	0	0
29	Misc Revenue & Expense	2.4	(875,206)	(699,212)	(175,993)	(163,671)	(339,664)
30							
31	Total Operating Expenses	2.20	3,949,266,440	2,900,702,703	1,048,563,737	49,272,579	1,097,836,316
32							
33	Operating Revenue for Return		900,219,318	661,855,180	238,364,139	(10,280,301)	228,083,838
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	23,138,436,143	16,815,451,545	6,322,984,598	194,236,328	6,517,220,925
37	Plant Held for Future Use	2.31	46,590,533	32,729,029	13,861,504	(13,208,301)	653,203
38	Misc Deferred Debits	2.33	292,169,889	269,604,889	22,565,000	40,568,671	63,133,671
39	Elec Plant Acq Adj	2.31	49,044,288	36,327,408	12,716,880	(1,409,229)	11,307,651
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	32,290,072	23,355,942	8,934,129	0	8,934,129
42	Fuel Stock	2.32	255,485,328	192,663,105	62,822,223	1,258,187	64,080,410
43	Material & Supplies	2.32	200,309,506	142,332,036	57,977,470	0	57,977,470
44	Working Capital	2.33	79,999,774	53,498,060	26,501,714	(129,695)	26,372,019
45	Weatherization Loans	2.31	(5,690,009)	(5,688,792)	(1,217)	0	(1,217)
46	Miscellaneous Rate Base	2.34	0	0	0	0	0
47							
48	Total Electric Plant		24,088,635,524	17,560,273,222	6,528,362,302	221,315,959	6,749,678,261
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(7,201,613,169)	(5,091,683,148)	(2,109,930,022)	(47,445,794)	(2,157,375,816)
52	Accum Prov For Amort	2.39	(496,731,045)	(358,273,609)	(138,457,437)	(491,347)	(138,948,784)
53	Accum Def Income Taxes	2.35	(3,476,045,165)	(2,547,287,768)	(928,757,397)	(9,527,443)	(938,284,840)
54	Unamortized ITC	2.35	(3,358,058)	(1,277,316)	(2,080,742)	0	(2,080,742)
55	Customer Adv for Const	2.34	(21,753,481)	(14,751,109)	(7,002,371)	1,909,538	(5,092,834)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(77,837,775)	(65,055,576)	(12,782,200)	(213,850)	(12,996,049)
58							
59	Total Rate Base Deductions		(11,277,338,694)	(8,078,328,526)	(3,199,010,168)	(55,768,896)	(3,254,779,064)
60							
61	Total Rate Base		12,811,296,830	9,481,944,696	3,329,352,134	165,547,063	3,494,899,197
62							
63	Return on Rate Base		7.027%		7.159%		6.526%
64							
65	Return on Equity		8.490%		8.742%		7.538%
66	Net Power Costs		1,490,549,367		371,687,026		370,035,544
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		108,603,557		28,223,488		29,626,859
69	Rate Base Decrease		(892,222,245)		(227,863,494)		(260,673,126)





2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS						
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		17,492,264	12,956,629	4,535,636	903,243	5,438,879	
217		P	SG		1,650,019	1,222,179	427,840	-	427,840	
218				B2	19,142,283	14,178,808	4,963,476	903,243	5,866,719	
219										
220	501	Fuel Related-Non NPC								
221		P	SE		14,444,660	10,892,810	3,551,850	24,451	3,576,301	
222		P	SE		-	-	-	-	-	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		3,500,552	2,639,788	860,763	-	860,763	
226				B2	17,945,212	13,532,598	4,412,614	24,451	4,437,065	
227										
228	501NPC	Fuel Related-NPC								
229		P	S		27,928	27,928	-	-	-	
230		P	SE		676,528,973	510,174,785	166,354,187	10,107,819	176,462,006	
231		P	SE		-	-	-	-	-	
232		P	SE		-	-	-	-	-	
233		P	SE		55,640,479	41,958,838	13,681,641	-	13,681,641	
234				B2	732,197,379	552,161,551	180,035,828	10,107,819	190,143,647	
235										
236		Total Fuel Related			750,142,591	565,694,149	184,448,442	10,132,270	194,580,712	
237										
238	502	Steam Expenses								
239		P	SG		33,396,862	24,737,263	8,659,600	-	8,659,600	
240		P	SG		8,412,343	6,231,075	2,181,269	-	2,181,269	
241				B2	41,809,206	30,968,337	10,840,868	-	10,840,868	
242										
243	503	Steam From Other Sources-Non-NPC								
244		P	SE		-	-	-	-	-	
245				B2	-	-	-	-	-	
246										
247	503NPC	Steam From Other Sources-NPC								
248		P	SE		3,937,027	2,968,937	968,090	(29,733)	938,357	
249				B2	3,937,027	2,968,937	968,090	(29,733)	938,357	
250										
251	505	Electric Expenses								
252		P	SG		3,068,032	2,272,510	795,522	-	795,522	
253		P	SG		828,656	613,790	214,865	-	214,865	
254				B2	3,896,688	2,886,301	1,010,387	-	1,010,387	
255										
256	506	Misc. Steam Expense								
257		P	SG		54,757,273	40,559,051	14,198,222	-	14,198,222	
258		P	SE		-	-	-	-	-	
259		P	SG		2,002,258	1,483,085	519,173	-	519,173	
260				B2	56,759,531	42,042,136	14,717,395	-	14,717,395	
261										
262	507	Rents								
263		P	SG		396,587	293,754	102,832	-	102,832	
264		P	SG		-	-	-	-	-	
265				B2	396,587	293,754	102,832	-	102,832	
266										
267	510	Maint Supervision & Engineering								
268		P	SG		4,047,183	2,997,774	1,049,410	1,150,289	2,199,698	
269		P	SG		2,331,701	1,727,106	604,596	-	604,596	
270				B2	6,378,885	4,724,879	1,654,005	1,150,289	2,804,294	
271										
272										
273										
274	511	Maintenance of Structures								
275		P	SG		24,755,273	18,336,384	6,418,889	-	6,418,889	
276		P	SG		629,122	465,995	163,127	-	163,127	
277				B2	25,384,395	18,802,378	6,582,016	-	6,582,016	
278										
279	512	Maintenance of Boiler Plant								
280		P	SG		101,942,855	75,509,704	26,433,151	4,101,333	30,534,485	
281		P	SG		6,049,318	4,480,767	1,568,551	-	1,568,551	
282				B2	107,992,173	79,990,471	28,001,702	4,101,333	32,103,036	
283										
284	513	Maintenance of Electric Plant								
285		P	SG		34,593,371	25,623,524	8,969,847	-	8,969,847	
286		P	SG		418,957	310,324	108,633	-	108,633	
287				B2	35,012,328	25,933,848	9,078,480	-	9,078,480	
288										
289	514	Maintenance of Misc. Steam Plant								
290		P	SG		9,543,134	7,068,658	2,474,476	-	2,474,476	
291		P	SG		2,615,209	1,937,102	678,108	-	678,108	
292				B2	12,158,343	9,005,760	3,152,583	-	3,152,583	
293										
294		Total Steam Power Generation			B2	1,063,010,035	797,489,758	265,520,278	16,257,402	281,777,679





FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
358	537	Hydraulic Expenses							
359		P	DGP		-	-	-	-	-
360		P	SG		3,986,731	2,952,996	1,033,735	(609)	1,033,126
361		P	SG		278,598	206,359	72,239	-	72,239
362									
363				B2	4,265,329	3,159,355	1,105,973	(609)	1,105,364
364									
365	538	Electric Expenses							
366		P	DGP		-	-	-	-	-
367		P	SG		-	-	-	-	-
368		P	SG		-	-	-	-	-
369									
370				B2	-	-	-	-	-
371									
372	539	Misc. Hydro Expenses							
373		P	DGP		-	-	-	-	-
374		P	SG		12,945,836	9,589,061	3,356,775	(15,824)	3,340,951
375		P	SG		7,060,863	5,230,025	1,830,838	-	1,830,838
376									
377									
378				B2	20,006,700	14,819,086	5,187,613	(15,824)	5,171,789
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		635,427	470,665	164,762	-	164,762
383		P	SG		26,284	19,469	6,815	-	6,815
384									
385				B2	661,711	490,134	171,578	-	171,578
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		388	287	101	-	101
390		P	SG		-	-	-	-	-
391									
392				B2	388	287	101	-	101
393									
394	542	Maintenance of Structures							
395		P	DGP		-	-	-	-	-
396		P	SG		660,573	489,291	171,283	-	171,283
397		P	SG		164,706	121,999	42,707	-	42,707
398									
399				B2	825,279	611,290	213,990	-	213,990
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,603,653	1,187,835	415,817	-	415,817
407		P	SG		484,650	358,983	125,667	-	125,667
408									
409				B2	2,088,303	1,546,819	541,484	-	541,484
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		1,554,654	1,151,542	403,112	-	403,112
414		P	SG		419,919	311,037	108,882	-	108,882
415									
416				B2	1,974,573	1,462,578	511,994	-	511,994
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		2,226,332	1,649,058	577,274	33,445	610,719
421		P	SG		709,794	525,749	184,045	12,312	196,357
422									
423				B2	2,936,126	2,174,807	761,319	45,757	807,076
424									
425		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b>37,604,600</b>	<b>27,853,960</b>	<b>9,750,640</b>	<b>453,598</b>	<b>10,204,239</b>













FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
859	923	Outside Services							
860		PTD	S		506,519	359,257	147,262	-	147,262
861		CUST	CN		-	-	-	-	-
862		PTD	SO		12,771,400	9,281,390	3,490,010	(49,203)	3,440,807
863				B2	13,277,918	9,640,647	3,637,271	(49,203)	3,588,069
864									
865	924	Property Insurance							
866		PT	S		7,685,110	2,615,590	5,069,520	1,673,599	6,743,119
867		PT	SG		-	-	-	-	-
868		PTD	SO		8,719,739	6,336,917	2,382,822	(338,293)	2,044,529
869				B2	16,404,849	8,952,507	7,452,342	1,335,306	8,787,648
870									
871	925	Injuries & Damages							
872		PTD	S		(801,169)	-	(801,169)	4,170,347	3,369,178
873		PTD	SO		49,732,870	36,142,488	13,590,381	(12,515,481)	1,074,900
874				B2	48,931,701	36,142,488	12,789,213	(8,345,135)	4,444,078
875									
876	926	Employee Pensions & Benefits							
877		LABOR	S		-	-	-	-	-
878		CUST	CN		-	-	-	-	-
879		LABOR	SO		-	-	-	-	-
880				B2	-	-	-	-	-
881									
882	927	Franchise Requirements							
883		DMSC	S		-	-	-	-	-
884		DMSC	SO		-	-	-	-	-
885				B2	-	-	-	-	-
886									
887	928	Regulatory Commission Expense							
888		DMSC	S		16,290,569	11,587,526	4,703,043	(443)	4,702,600
889		CUST	CN		-	-	-	-	-
890		DMSC	SO		1,648,146	1,197,761	450,385	-	450,385
891		FERC	SG		5,027,257	3,723,720	1,303,537	-	1,303,537
892				B2	22,965,972	16,509,007	6,456,965	(443)	6,456,522
893									
894	929	Duplicate Charges							
895		LABOR	S		1,443	1,443	-	-	-
896		LABOR	SO		(4,831,814)	(3,511,436)	(1,320,378)	(444,783)	(1,765,161)
897				B2	(4,830,371)	(3,509,992)	(1,320,378)	(444,783)	(1,765,161)
898									
899	930	Misc General Expenses							
900		PTD	S		199,137	126,808	72,329	(44,922)	27,407
901		CUST	CN		-	-	-	-	-
902		P	SG		-	-	-	-	-
903		LABOR	SO		7,144,809	5,192,365	1,952,445	(148,821)	1,803,624
904				B2	7,343,946	5,319,172	2,024,774	(193,743)	1,831,031
905									
906	931	Rents							
907		PTD	S		1,151,114	50,458	1,100,656	-	1,100,656
908		PTD	SO		5,569,240	4,047,347	1,521,893	-	1,521,893
909				B2	6,720,353	4,097,805	2,622,549	-	2,622,549
910									
911	935	Maintenance of General Plant							
912		G	S		177,382	120,597	56,786	(197)	56,589
913		CUST	CN		102,903	71,678	31,225	-	31,225
914		G	SO		21,237,887	15,434,261	5,803,626	30,983	5,834,609
915				B2	21,518,172	15,626,535	5,891,637	30,786	5,922,423
916									
917		<b>Total Administrative &amp; General Expense</b>		B2	<b>188,278,570</b>	<b>133,250,649</b>	<b>55,027,921</b>	<b>(7,292,710)</b>	<b>47,735,211</b>
918									
919		Summary of A&G Expense by Factor							
920		S			25,115,330	14,612,895	10,502,435	4,948,170	15,450,604
921		SO			157,853,937	114,717,573	43,136,364	(12,240,879)	30,895,485
922		SG			5,027,257	3,723,720	1,303,537	-	1,303,537
923		CN			282,046	196,461	85,585	-	85,585
924		<b>Total A&amp;G Expense by Factor</b>			<b>188,278,570</b>	<b>133,250,649</b>	<b>55,027,921</b>	<b>(7,292,710)</b>	<b>47,735,211</b>
925									
926		<b>Total O&amp;M Expense</b>		B2	<b>2,922,310,014</b>	<b>2,176,890,003</b>	<b>745,420,011</b>	<b>28,242,877</b>	<b>773,662,887</b>













2010 PROTOCOL 13 Month Average										
FERC	BUS	UNADJUSTED RESULTS			OREGON					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1248	SCHMDF	Deductions - Flow Through								
1249		SCHMDF	S		-	-	-	-	-	
1250		SCHMDF	DGP		-	-	-	-	-	
1251		SCHMDF	DGU		-	-	-	-	-	
1252				B6	-	-	-	-	-	
1253	SCHMDP	Deductions - Permanent								
1254		SCHMDP	S		-	-	-	-	-	
1255		P	SE		467,435	352,496	114,939	-	114,939	
1256		PTD	SNP		381,063	280,502	100,561	-	100,561	
1257		BOOKDEPR	SCHMDEXP		(49,253)	(35,509)	(13,744)	-	(13,744)	
1258		P	SG		-	-	-	-	-	
1259		SCHMDP-SO	SO		(983,866)	(715,007)	(268,859)	(552,630)	(821,489)	
1260				B6	(184,621)	(117,519)	(67,102)	(552,630)	(619,732)	
1261										
1262	SCHMDT	Deductions - Temporary								
1263		GP	S		48,370,257	48,075,582	294,675	8,674,574	8,969,249	
1264		DPW	BADDEBT		-	-	-	-	-	
1265		SCHMDT-SNP	SNP		86,362,392	63,571,669	22,790,723	-	22,790,723	
1266		SCHMDT	CN		-	-	-	-	-	
1267		SCHMDT	SG		115,687	85,690	29,997	-	29,997	
1268		CUST	DGP		-	-	-	-	-	
1269		P	SE		32,453,347	24,473,275	7,980,072	1,592,405	9,572,478	
1270		SCHMDT-SG	SG		137,894,540	102,139,339	35,755,201	81,471,128	117,226,329	
1271		SCHMDT-GPS	GPS		88,483,229	64,303,679	24,179,550	-	24,179,550	
1272		SCHMDT-SO	SO		(11,726,842)	(8,522,276)	(3,204,566)	9,945,751	6,741,186	
1273		TAXDEPR	TAXDEPR		1,275,554,480	938,893,530	336,660,950	(5,636,892)	331,024,058	
1274		DPW	SNPD		(3,113,202)	(2,266,978)	(846,224)	-	(846,224)	
1275				B6	1,654,393,888	1,230,753,509	423,640,379	96,046,967	519,687,346	
1276										
1277	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,654,209,267	1,230,635,990	423,573,277	95,494,337	519,067,613
1278										
1279	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(838,953,741)	(624,131,816)	(214,821,925)	(76,533,253)	(291,355,178)
1280										
1281										
1282										
1283	40911	State Income Taxes								
1284		S	S		1,336,977	542,876	794,101	(4,069,747)	(3,275,646)	
1285		IBT	SE		-	-	-	-	-	
1286		PTC	SG		-	-	-	-	-	
1287		IBT	IBT		-	-	-	-	-	
1288	Total State Tax Expense					1,336,977	542,876	794,101	(4,069,747)	(3,275,646)
1289										
1290										
1291	Calculation of Taxable Income:									
1292		Operating Revenues				4,849,485,758	3,562,557,882	1,286,927,876	38,992,278	1,325,920,153
1293		Operating Deductions:								
1294		O & M Expenses				2,922,310,014	2,176,890,003	745,420,011	28,242,877	773,662,887
1295		Depreciation Expense				562,069,131	405,228,628	156,840,503	23,492,451	180,332,954
1296		Amortization Expense				50,382,438	36,567,593	13,814,844	249,925	14,064,769
1297		Taxes Other Than Income				160,882,952	97,724,769	63,158,183	2,339,103	65,497,286
1298		Interest & Dividends (AFUDC-Equity)				(58,494,261)	(43,057,837)	(15,436,424)	-	(15,436,424)
1299		Misc Revenue & Expense				(875,206)	(699,212)	(175,993)	(163,671)	(339,664)
1300		Total Operating Deductions				3,636,275,067	2,672,653,944	963,621,123	54,160,685	1,017,781,808
1301		Other Deductions:								
1302		Interest Deductions				344,808,112	253,814,499	90,993,613	(2,059,659)	88,933,955
1303		Interest on PCRBS				-	-	-	-	-
1304		Schedule M Adjustments				(838,953,741)	(624,131,816)	(214,821,925)	(76,533,253)	(291,355,178)
1305										
1306		Income Before State Taxes				29,448,838	11,957,624	17,491,215	(89,642,001)	(72,150,786)
1307										
1308		State Income Taxes				1,336,977	542,876	794,101	(4,069,747)	(3,275,646)
1309										
1310	Total Taxable Income					28,111,861	11,414,748	16,697,114	(85,572,254)	(68,875,141)
1311										
1312	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1313										
1314	Federal Income Tax - Calculated					9,839,151	3,995,162	5,843,990	(29,950,289)	(24,106,299)
1315										
1316	Adjustments to Calculated Tax:									
1317	40910	PMI	P	SE	(17,240)	(13,001)	(4,239)	-	(4,239)	
1318	40910	PTC	P	SG	(65,383,088)	(48,429,658)	(16,953,430)	(123,066)	(17,076,496)	
1319	40910		P	SO	(3,419)	(2,485)	(934)	-	(934)	
1320	40910	IRS Settle	LABOR	S	-	-	-	-	-	
1321	Federal Income Tax Expense					(55,564,596)	(44,449,982)	(11,114,614)	(30,073,355)	(41,187,969)
1322										
1323	Total Operating Expenses					3,949,266,440	2,900,702,703	1,048,563,737	49,272,579	1,097,836,316

FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1324	310	Land and Land Rights							
1325		P	SG		2,328,228	1,724,533	603,695	-	603,695
1326		P	SG		34,798,446	25,775,424	9,023,022	-	9,023,022
1327		P	SG		53,423,651	39,571,229	13,852,422	-	13,852,422
1328		P	S		-	-	-	-	-
1329		P	SG		2,480,781	1,837,530	643,251	-	643,251
1330				B8	93,031,106	68,908,716	24,122,390	-	24,122,390
1331									
1332	311	Structures and Improvements							
1333		P	SG		233,359,008	172,850,461	60,508,547	-	60,508,547
1334		P	SG		324,275,032	240,192,523	84,082,509	-	84,082,509
1335		P	SG		355,465,701	263,295,645	92,170,056	-	92,170,056
1336		P	SG		60,108,341	44,522,620	15,585,721	-	15,585,721
1337				B8	973,208,082	720,861,249	252,346,833	-	252,346,833
1338									
1339	312	Boiler Plant Equipment							
1340		P	SG		620,842,988	459,862,243	160,980,745	-	160,980,745
1341		P	SG		567,261,749	420,174,288	147,087,461	-	147,087,461
1342		P	SG		2,506,610,910	1,856,662,214	649,948,696	40,032,351	689,981,048
1343		P	SG		326,059,394	241,514,211	84,545,183	-	84,545,183
1344				B8	4,020,775,041	2,978,212,956	1,042,562,085	40,032,351	1,082,594,436
1345									
1346	314	Turbogenerator Units							
1347		P	SG		122,470,560	90,714,702	31,755,858	-	31,755,858
1348		P	SG		136,564,232	101,153,972	35,410,260	-	35,410,260
1349		P	SG		639,913,104	473,987,596	165,925,508	(2,054,133)	163,871,375
1350		P	SG		66,208,378	49,040,955	17,167,423	-	17,167,423
1351				B8	965,156,275	714,897,226	250,259,049	(2,054,133)	248,204,916
1352									
1353	315	Accessory Electric Equipment							
1354		P	SG		86,633,571	64,170,022	22,463,549	-	22,463,549
1355		P	SG		137,131,141	101,573,884	35,557,256	-	35,557,256
1356		P	SG		163,620,236	121,194,522	42,425,715	-	42,425,715
1357		P	SG		67,069,078	49,678,481	17,390,597	-	17,390,597
1358				B8	454,454,026	336,616,909	117,837,116	-	117,837,116
1359									
1360									
1361	316	Misc Power Plant Equipment							
1363		P	SG		4,639,608	3,436,587	1,203,022	-	1,203,022
1364		P	SG		5,085,197	3,766,637	1,318,560	-	1,318,560
1365		P	SG		19,793,109	14,660,879	5,132,231	-	5,132,231
1366		P	SG		4,155,154	3,077,748	1,077,406	-	1,077,406
1367				B8	33,673,068	24,941,850	8,731,218	-	8,731,218
1368									
1369	317	Steam Plant ARO							
1370		P	S		-	-	-	-	-
1371				B8	-	-	-	-	-
1372									
1373	SP	Unclassified Steam Plant - Account 300							
1374		P	SG		(2,578,548)	(1,909,946)	(668,601)	-	(668,601)
1375				B8	(2,578,548)	(1,909,946)	(668,601)	-	(668,601)
1376									
1377									
1378		<b>Total Steam Production Plant</b>		B8	<b>6,537,719,050</b>	<b>4,842,528,960</b>	<b>1,695,190,090</b>	<b>37,978,218</b>	<b>1,733,168,308</b>
1379									
1380									
1381		Summary of Steam Production Plant by Factor							
1382		S			-	-	-	-	-
1383		DGP			-	-	-	-	-
1384		DGU			-	-	-	-	-
1385		SG			6,537,719,050	4,842,528,960	1,695,190,090	37,978,218	1,733,168,308
1386		SSGCH			-	-	-	-	-
1387		<b>Total Steam Production Plant by Factor</b>			<b>6,537,719,050</b>	<b>4,842,528,960</b>	<b>1,695,190,090</b>	<b>37,978,218</b>	<b>1,733,168,308</b>
1388	320	Land and Land Rights							
1389		P	SG		-	-	-	-	-
1390		P	SG		-	-	-	-	-
1391				B8	-	-	-	-	-
1392									
1393	321	Structures and Improvements							
1394		P	SG		-	-	-	-	-
1395		P	SG		-	-	-	-	-
1396				B8	-	-	-	-	-





FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1470									
1471									
1472	335	Misc. Power Plant Equipment							
1473		P	SG		1,144,162	847,488	296,674	-	296,674
1474		P	SG		157,939	116,987	40,953	-	40,953
1475		P	SG		1,041,100	771,149	269,951	-	269,951
1476		P	SG		12,582	9,319	3,262	-	3,262
1477				B8	2,355,782	1,744,942	610,840	-	610,840
1478									
1479	336	Roads, Railroads & Bridges							
1480		P	SG		4,597,220	3,405,189	1,192,031	-	1,192,031
1481		P	SG		822,799	609,453	213,347	-	213,347
1482		P	SG		10,831,860	8,023,226	2,808,634	-	2,808,634
1483		P	SG		731,506	541,831	189,675	-	189,675
1484				B8	16,983,386	12,579,699	4,403,687	-	4,403,687
1485									
1486	337	Hydro Plant ARO							
1487		P	S		-	-	-	-	-
1488				B8	-	-	-	-	-
1489									
1490	HP	Unclassified Hydro Plant - Acct 300							
1491		P	S		-	-	-	-	-
1492		P	SG		-	-	-	-	-
1493		P	SG		-	-	-	-	-
1494		P	SG		-	-	-	-	-
1495				B8	-	-	-	-	-
1496									
1497		<b>Total Hydraulic Production Plant</b>		B8	<b>764,720,047</b>	<b>566,432,871</b>	<b>198,287,176</b>	<b>31,491,095</b>	<b>229,778,270</b>
1498									
1499		Summary of Hydraulic Plant by Factor							
1500		S			-	-	-	-	-
1501		SG			764,720,047	566,432,871	198,287,176	31,491,095	229,778,270
1502		DGP			-	-	-	-	-
1503		DGU			-	-	-	-	-
1504		Total Hydraulic Plant by Factor			764,720,047	566,432,871	198,287,176	31,491,095	229,778,270
1505									
1506	340	Land and Land Rights							
1507		P	S		17,304	-	17,304	-	17,304
1508		P	SG		23,522,336	17,423,140	6,099,196	-	6,099,196
1509		P	SG		5,395,985	3,996,839	1,399,145	-	1,399,145
1510		P	SG		-	-	-	-	-
1511				B8	28,935,625	21,419,979	7,515,646	-	7,515,646
1512									
1513	341	Structures and Improvements							
1514		P	SG		108,216,860	80,156,898	28,059,962	(807,227)	27,252,735
1515		P	SG		163,512	121,114	42,398	-	42,398
1516		P	SG		51,381,211	38,058,381	13,322,830	-	13,322,830
1517		P	SG		4,242,820	3,142,683	1,100,137	-	1,100,137
1518				B8	164,004,402	121,479,075	42,525,326	(807,227)	41,718,099
1519									
1520	342	Fuel Holders, Producers & Accessories							
1521		P	SG		8,424,526	6,240,099	2,184,428	-	2,184,428
1522		P	SG		-	-	-	-	-
1523		P	SG		2,340,001	1,733,253	606,748	-	606,748
1524				B8	10,764,527	7,973,352	2,791,175	-	2,791,175
1525									
1526	343	Prime Movers							
1527		P	S		-	-	-	-	-
1528		P	SG		242,141	179,356	62,786	-	62,786
1529		P	SG		1,778,822,646	1,317,584,942	461,237,704	-	461,237,704
1530		P	SG		664,647,413	492,308,452	172,338,961	(41,721,389)	130,617,572
1531		P	SG		55,069,200	40,790,097	14,279,103	-	14,279,103
1532				B8	2,498,781,400	1,850,862,847	647,918,553	(41,721,389)	606,197,164
1533									
1534	344	Generators							
1535		P	S		-	-	-	-	-
1536		P	SG		53,582,157	39,688,635	13,893,522	-	13,893,522
1537		P	SG		282,781,331	209,457,882	73,323,449	(1,516,966)	71,806,484
1538		P	SG		15,963,238	11,824,069	4,139,169	-	4,139,169
1539				B8	352,326,726	260,970,586	91,356,140	(1,516,966)	89,839,174





2010 PROTOCOL 13 Month Average FERC				UNADJUSTED RESULTS					OREGON	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1673	366	Underground Conduit								
1674		DPW	S		316,465,360	230,901,099	85,564,261	-	85,564,261	
1675				B8	316,465,360	230,901,099	85,564,261	-	85,564,261	
1676										
1677										
1678										
1679										
1680	367	Underground Conductors								
1681		DPW	S		746,084,768	586,848,690	159,236,078	-	159,236,078	
1682				B8	746,084,768	586,848,690	159,236,078	-	159,236,078	
1683										
1684	368	Line Transformers								
1685		DPW	S		1,144,964,352	748,498,510	396,465,841	-	396,465,841	
1686				B8	1,144,964,352	748,498,510	396,465,841	-	396,465,841	
1687										
1688	369	Services								
1689		DPW	S		616,745,239	387,767,508	228,977,731	-	228,977,731	
1690				B8	616,745,239	387,767,508	228,977,731	-	228,977,731	
1691										
1692	370	Meters								
1693		DPW	S		176,134,120	116,468,531	59,665,589	-	59,665,589	
1694				B8	176,134,120	116,468,531	59,665,589	-	59,665,589	
1695										
1696	371	Installations on Customers' Premises								
1697		DPW	S		8,823,206	6,312,385	2,510,821	-	2,510,821	
1698				B8	8,823,206	6,312,385	2,510,821	-	2,510,821	
1699										
1700	372	Leased Property								
1701		DPW	S		-	-	-	-	-	
1702				B8	-	-	-	-	-	
1703										
1704	373	Street Lights								
1705		DPW	S		61,377,670	39,080,425	22,297,246	-	22,297,246	
1706				B8	61,377,670	39,080,425	22,297,246	-	22,297,246	
1707										
1708	DP	Unclassified Dist Plant - Acct 300								
1709		DPW	S		19,450,414	14,326,366	5,124,049	-	5,124,049	
1710				B8	19,450,414	14,326,366	5,124,049	-	5,124,049	
1711										
1712	DS0	Unclassified Dist Sub Plant - Acct 300								
1713		DPW	S		-	-	-	-	-	
1714				B8	-	-	-	-	-	
1715										
1716										
1717		<b>Total Distribution Plant</b>		B8	<b>5,768,742,581</b>	<b>3,991,987,001</b>	<b>1,776,755,580</b>	<b>4,237,590</b>	<b>1,780,993,170</b>	
1718										
1719		Summary of Distribution Plant by Factor								
1720		S			5,768,742,581	3,991,987,001	1,776,755,580	4,237,590	1,780,993,170	
1721										
1722		Total Distribution Plant by Factor			5,768,742,581	3,991,987,001	1,776,755,580	4,237,590	1,780,993,170	

FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1723	389	Land and Land Rights							
1724		G-SITUS	S		12,686,038	8,083,400	4,602,638	-	4,602,638
1725		CUST	CN		1,128,506	786,069	342,437	-	342,437
1726		PT	SG		332	246	86	-	86
1727		G-SG	SG		1,228	909	318	-	318
1728		PTD	SO		5,596,700	4,067,303	1,529,397	-	1,529,397
1729				B8	19,412,804	12,937,928	6,474,876	-	6,474,876
1730									
1731	390	Structures and Improvements							
1732		G-SITUS	S		116,263,449	81,610,253	34,653,196	-	34,653,196
1733		PT	SG		355,291	263,167	92,125	-	92,125
1734		PT	SG		1,634,370	1,210,588	423,782	-	423,782
1735		CUST	CN		12,247,964	8,531,406	3,716,558	-	3,716,558
1736		G-SG	SG		5,346,958	3,960,525	1,386,433	-	1,386,433
1737		P	SE		1,373	1,035	338	-	338
1738		PTD	SO		103,724,687	75,380,092	28,344,595	-	28,344,595
1739				B8	239,574,092	170,957,066	68,617,026	-	68,617,026
1740									
1741	391	Office Furniture & Equipment							
1742		G-SITUS	S		11,463,317	7,941,443	3,521,874	-	3,521,874
1743		PT	SG		-	-	-	-	-
1744		PT	SG		5,295	3,922	1,373	-	1,373
1745		CUST	CN		8,407,630	5,856,395	2,551,236	-	2,551,236
1746		G-SG	SG		4,593,506	3,402,439	1,191,068	(1,416)	1,189,652
1747		P	SE		38,642	29,140	9,502	-	9,502
1748		PTD	SO		55,130,961	40,065,456	15,065,505	-	15,065,505
1749		G-SG	SG		90,667	67,158	23,509	-	23,509
1750		G-SG	SG		-	-	-	-	-
1751				B8	79,730,018	57,365,952	22,364,066	(1,416)	22,362,651
1752									
1753	392	Transportation Equipment							
1754		G-SITUS	S		77,205,946	54,321,919	22,884,027	-	22,884,027
1755		PTD	SO		6,929,746	5,036,071	1,893,675	-	1,893,675
1756		G-SG	SG		17,956,015	13,300,131	4,655,884	-	4,655,884
1757		CUST	CN		-	-	-	-	-
1758		PT	SG		759,772	562,767	197,004	-	197,004
1759		P	SE		427,956	322,724	105,232	-	105,232
1760		PT	SG		118,985	88,133	30,852	-	30,852
1761		G-SG	SG		343,984	254,791	89,193	-	89,193
1762		PT	SG		44,655	33,076	11,579	-	11,579
1763				B8	103,787,058	73,919,614	29,867,445	-	29,867,445
1764									
1765	393	Stores Equipment							
1766		G-SITUS	S		8,563,028	5,741,370	2,821,658	-	2,821,658
1767		PT	SG		69,750	51,664	18,086	-	18,086
1768		PT	SG		154,455	114,406	40,049	-	40,049
1769		PTD	SO		318,722	231,626	87,096	-	87,096
1770		G-SG	SG		4,873,523	3,609,849	1,263,674	-	1,263,674
1771		PT	SG		53,971	39,976	13,994	-	13,994
1772				B8	14,033,449	9,788,891	4,244,558	-	4,244,558





2010 PROTOCOL  
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1903	303	Miscellaneous Intangible Plant								
1904		I-SITUS	S		10,034,532	6,663,505	3,371,027	886,387	4,257,414	
1905		I-SG	SG		137,991,861	102,211,425	35,780,435	1,778,339	37,558,775	
1906		PTD	SO		379,652,297	275,905,630	103,746,667	320,370	104,067,037	
1907		P	SE		3,664,495	2,763,419	901,076	-	901,076	
1908		CUST	CN		122,773,491	85,518,747	37,254,744	-	37,254,744	
1909		P	SG		-	-	-	-	-	
1910		P	SG		-	-	-	-	-	
1911				B8	654,116,675	473,062,725	181,053,950	2,985,097	184,039,046	
1912	303	Less Non-Utility Plant								
1913		I-SITUS	S		-	-	-	-	-	
1914					654,116,675	473,062,725	181,053,950	2,985,097	184,039,046	
1915	IP	Unclassified Intangible Plant - Acct 300								
1916		I-SITUS	S		-	-	-	-	-	
1917		I-SG	SG		-	-	-	-	-	
1918		P	SG		-	-	-	-	-	
1919		PTD	SO		(193,865)	(140,888)	(52,977)	-	(52,977)	
1920					(193,865)	(140,888)	(52,977)	-	(52,977)	
1921										
1922		<b>Total Intangible Plant</b>			B8	<b>841,294,717</b>	<b>611,968,662</b>	<b>229,326,055</b>	<b>4,904,741</b>	<b>234,230,796</b>
1923										
1924		Summary of Intangible Plant by Factor								
1925		S			11,034,532	7,663,505	3,371,027	886,387	4,257,414	
1926		DGP			-	-	-	-	-	
1927		DGU			-	-	-	-	-	
1928		SG			324,363,768	240,258,250	84,105,518	3,697,984	87,803,502	
1929		SO			379,458,432	275,764,742	103,693,690	320,370	104,014,060	
1930		CN			122,773,491	85,518,747	37,254,744	-	37,254,744	
1931		SSGCT			-	-	-	-	-	
1932		SSGCH			-	-	-	-	-	
1933		SE			3,664,495	2,763,419	901,076	-	901,076	
1934		<b>Total Intangible Plant by Factor</b>				<b>841,294,717</b>	<b>611,968,662</b>	<b>229,326,055</b>	<b>4,904,741</b>	<b>234,230,796</b>
1935		Summary of Unclassified Plant (Account 106)								
1936		DP			19,450,414	14,326,366	5,124,049	-	5,124,049	
1937		DS0			-	-	-	-	-	
1938		GP			7,763,539	5,642,016	2,121,524	-	2,121,524	
1939		HP			-	-	-	-	-	
1940		NP			-	-	-	-	-	
1941		OP			19,472	14,423	5,049	-	5,049	
1942		TP			12,239,852	9,066,134	3,173,718	-	3,173,718	
1943		TS0			-	-	-	-	-	
1944		IP			(193,865)	(140,888)	(52,977)	-	(52,977)	
1945		MP			-	-	-	-	-	
1946		SP			(2,578,548)	(1,909,946)	(668,601)	-	(668,601)	
1947		<b>Total Unclassified Plant by Factor</b>				<b>36,700,865</b>	<b>26,998,104</b>	<b>9,702,761</b>	<b>-</b>	<b>9,702,761</b>
1948										
1949		<b>Total Electric Plant In Service</b>			B8	<b>23,138,436,143</b>	<b>16,815,451,545</b>	<b>6,322,984,598</b>	<b>194,236,328</b>	<b>6,517,220,925</b>



FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1950	Summary of Electric Plant by Factor									
1951	S				6,334,202,414	4,378,863,528	1,955,338,887	14,109,574	1,969,448,460	
1952	SE				297,527,056	224,367,039	73,160,018	46,861,955	120,021,972	
1953	DGU				-	-	-	-	-	
1954	DGP				-	-	-	-	-	
1955	SG				15,780,232,922	11,688,516,183	4,091,716,738	132,519,437	4,224,236,175	
1956	SO				641,908,176	466,495,478	175,412,698	745,363	176,158,061	
1957	CN				147,627,986	102,831,322	44,796,664	-	44,796,664	
1958	DEU				-	-	-	-	-	
1959	SSGCH				-	-	-	-	-	
1960	SSGCT				-	-	-	-	-	
1961	Less Capital Leases				(63,062,411)	(45,622,004)	(17,440,407)	-	(17,440,407)	
1962					<u>23,138,436,143</u>	<u>16,815,451,545</u>	<u>6,322,984,598</u>	<u>194,236,328</u>	<u>6,517,220,925</u>	
1963	105	Plant Held For Future Use								
1964		DPW	S		8,169,139	3,915,032	4,254,106	(4,254,106)	-	
1965		P	SG		-	-	-	-	-	
1966		T	SG		3,003,469	2,224,688	778,781	(3,092,538)	(2,313,757)	
1967		P	SG		8,923,302	6,609,545	2,313,757	-	2,313,757	
1968		P	SE		26,494,624	19,979,764	6,514,860	(5,861,658)	653,203	
1969		G	SG		-	-	-	-	-	
1970										
1971										
1972	Total Plant Held For Future Use				<b>B10</b>	<u>46,590,533</u>	<u>32,729,029</u>	<u>13,861,504</u>	<u>(13,208,301)</u>	<u>653,203</u>
1973										
1974	114	Electric Plant Acquisition Adjustments								
1975		P	S		-	-	-	-	-	
1976		P	SG		144,614,797	107,117,075	37,497,722	-	37,497,722	
1977		P	SG		14,560,711	10,785,209	3,775,502	-	3,775,502	
1978	Total Electric Plant Acquisition Adjustment				<b>B15</b>	<u>159,175,508</u>	<u>117,902,284</u>	<u>41,273,224</u>	<u>-</u>	<u>41,273,224</u>
1979										
1980	115	Accum Provision for Asset Acquisition Adjustments								
1981		P	S		-	-	-	-	-	
1982		P	SG		(96,250,428)	(71,293,287)	(24,957,140)	(1,409,229)	(26,366,370)	
1983		P	SG		(13,880,792)	(10,281,589)	(3,599,204)	-	(3,599,204)	
1984				<b>B15</b>	<u>(110,131,220)</u>	<u>(81,574,876)</u>	<u>(28,556,344)</u>	<u>(1,409,229)</u>	<u>(29,965,573)</u>	
1985										
1986	120	Nuclear Fuel								
1987		P	SE		-	-	-	-	-	
1988	Total Nuclear Fuel				<b>B15</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1989										
1990	124	Weatherization								
1991		DMSC	S		1,710,285	1,710,285	0	-	0	
1992		DMSC	SO		(4,454)	(3,237)	(1,217)	-	(1,217)	
1993				<b>B16</b>	<u>1,705,831</u>	<u>1,707,048</u>	<u>(1,217)</u>	<u>-</u>	<u>(1,217)</u>	
1994										
1995	182W	Weatherization								
1996		DMSC	S		(7,395,840)	(7,395,840)	-	-	-	
1997		DMSC	SG		-	-	-	-	-	
1998		DMSC	SGCT		-	-	-	-	-	
1999		DMSC	SO		-	-	-	-	-	
2000				<b>B16</b>	<u>(7,395,840)</u>	<u>(7,395,840)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2001										
2002	186W	Weatherization								
2003		DMSC	S		-	-	-	-	-	
2004		DMSC	CN		-	-	-	-	-	
2005		DMSC	CNP		(13,880,792)	(10,281,589)	(3,599,204)	-	(3,599,204)	
2006		DMSC	SG		-	-	-	-	-	
2007		DMSC	SO		-	-	-	-	-	
2008				<b>B16</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2009										
2010	Total Weatherization				<b>B16</b>	<u>(5,690,009)</u>	<u>(5,688,792)</u>	<u>(1,217)</u>	<u>-</u>	<u>(1,217)</u>





2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS					OREGON	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
2132										
2133	1869	Misc Deferred Debits-Trojan								
2134		P	S		-	-	-	-	-	
2135		P	SG		-	-	-	-	-	
2136				B15	-	-	-	-	-	
2137										
2138		<b>Total Miscellaneous Rate Base</b>		B15	-	-	-	-	-	
2139										
2140		<b>Total Rate Base Additions</b>		B15	<b>950,199,381</b>	<b>744,821,676</b>	<b>205,377,704</b>	<b>27,079,632</b>	<b>232,457,336</b>	
2141	235	Customer Service Deposits								
2142		CUST	S		-	-	-	-	-	
2143		CUST	CN		-	-	-	-	-	
2144		<b>Total Customer Service Deposits</b>		B15	-	-	-	-	-	
2145										
2146	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2147	2282	Inj & Dam	PTD	SO	(14,418,610)	(10,478,471)	(3,940,139)	-	(3,940,139)	
2148	2283	Pen & Ben	PTD	SO	(3,348,044)	(2,433,132)	(914,912)	-	(914,912)	
2149	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2150	254	Reg Liab	PTD	SE	-	-	-	-	-	
2151	254	Ins Prov	PTD	SO	-	-	-	-	-	
2152				B15	(17,766,654)	(12,911,603)	(4,855,051)	-	(4,855,051)	
2153										
2154	22841	Accum Misc Oper Provisions - Other								
2155		P	S		-	-	-	-	-	
2156		P	SG		(1,476,299)	(1,093,504)	(382,795)	-	(382,795)	
2157				B15	(1,476,299)	(1,093,504)	(382,795)	-	(382,795)	
2158										
2159	22842	Prv-Trojan	P	TROJD	-	-	-	-	-	
2160	230	ARO	P	TROJP	-	-	-	-	-	
2161	254105	ARO	P	TROJP	(3,235,647)	(2,403,250)	(832,397)	-	(832,397)	
2162	254		P	S	(35,316,065)	(34,475,065)	(841,000)	-	(841,000)	
2163				B15	(38,551,712)	(36,878,315)	(1,673,397)	-	(1,673,397)	
2164										
2165	252	Customer Advances for Construction								
2166		DPW	S		(5,115,514)	(2,427,265)	(2,688,250)	2,021,934	(666,316)	
2167		DPW	SE		-	-	-	-	-	
2168		T	SG		(16,637,967)	(12,323,845)	(4,314,122)	(112,396)	(4,426,518)	
2169		DPW	SO		-	-	-	-	-	
2170		CUST	CN		-	-	-	0	0	
2171		<b>Total Customer Advances for Construction</b>		B19	<b>(21,753,481)</b>	<b>(14,751,109)</b>	<b>(7,002,371)</b>	<b>1,909,538</b>	<b>(5,092,834)</b>	
2172										
2173	25398	SO2 Emissions								
2174		P	SE		-	-	-	(213,850)	(213,850)	
2175				B19	-	-	-	(213,850)	(213,850)	
2176										
2177	25399	Other Deferred Credits								
2178		P	S		(3,061,064)	(1,721,759)	(1,339,306)	-	(1,339,306)	
2179		LABOR	SO		(9,551,624)	(6,941,475)	(2,610,149)	-	(2,610,149)	
2180		P	SG		(7,045,321)	(5,218,513)	(1,826,808)	-	(1,826,808)	
2181		P	SE		(385,100)	(290,406)	(94,694)	-	(94,694)	
2182				B19	(20,043,110)	(14,172,153)	(5,870,957)	-	(5,870,957)	



FERC		BUS	UNADJUSTED RESULTS			OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	ADJUSTMENT	ADJ TOTAL
2244								
2245								
2246	108SP	Steam Prod Plant Accumulated Depr						
2247		P	S		-	-	-	-
2248		P	SG		(752,962,121)	(557,723,703)	(195,238,418)	(195,238,418)
2249		P	SG		(831,053,422)	(615,566,413)	(215,487,009)	(215,487,009)
2250		P	SG		(684,847,927)	(507,271,098)	(177,576,829)	(53,771,314)
2251		P	SG		-	-	-	-
2252		P	SG		(172,400,463)	(127,698,090)	(44,702,373)	(44,702,373)
2253				B17	(2,441,263,933)	(1,808,259,303)	(633,004,630)	(53,771,314)
2254								
2255	108NP	Nuclear Prod Plant Accumulated Depr						
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B17	-	-	-	-
2260								
2261								
2262	108HP	Hydraulic Prod Plant Accum Depr						
2263		P	S		-	-	-	-
2264		P	SG		(155,206,967)	(114,962,761)	(40,244,206)	(40,244,206)
2265		P	SG		(29,375,596)	(21,758,686)	(7,616,910)	(7,616,910)
2266		P	SG		(58,711,466)	(43,487,946)	(15,223,520)	962,588
2267		P	SG		(20,775,320)	(15,388,408)	(5,386,912)	(140,793)
2268				B17	(264,069,348)	(195,597,801)	(68,471,548)	821,794
2269								
2270	108OP	Other Production Plant - Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(997,473)	(738,834)	(258,638)	(258,638)
2273		P	SG		(301,194,585)	(223,096,693)	(78,097,892)	(78,097,892)
2274		P	SG		(211,180,582)	(156,422,764)	(54,757,818)	6,736,969
2275		P	SG		(23,177,692)	(17,167,860)	(6,009,832)	(6,009,832)
2276				B17	(536,550,332)	(397,426,151)	(139,124,181)	6,736,969
2277								
2278	108EP	Experimental Plant - Accum Depr						
2279		P	SG		-	-	-	-
2280		P	SG		-	-	-	-
2281					-	-	-	-
2282								
2283		<b>Total Production Plant Accum Depreciation</b>		B17	<b>(3,241,883,613)</b>	<b>(2,401,283,255)</b>	<b>(840,600,358)</b>	<b>(46,212,550)</b>
2284								
2285		Summary of Prod Plant Depreciation by Factor						
2286		S			-	-	-	-
2287		DGP			-	-	-	-
2288		DGU			-	-	-	-
2289		SG			(3,241,883,613)	(2,401,283,255)	(840,600,358)	(46,212,550)
2290		SSGCH			-	-	-	-
2291		SSGCT			-	-	-	-
2292		<b>Total of Prod Plant Depreciation by Factor</b>			<b>(3,241,883,613)</b>	<b>(2,401,283,255)</b>	<b>(840,600,358)</b>	<b>(46,212,550)</b>
2293								
2294								
2295	108TP	Transmission Plant Accumulated Depr						
2296		T	SG		(372,766,058)	(276,110,126)	(96,655,932)	(96,655,932)
2297		T	SG		(402,384,091)	(298,048,386)	(104,335,705)	(104,335,705)
2298		T	SG		(480,193,521)	(355,682,313)	(124,511,208)	(915,585)
2299		<b>Total Trans Plant Accum Depreciation</b>		B17	<b>(1,255,343,670)</b>	<b>(929,840,825)</b>	<b>(325,502,845)</b>	<b>(915,585)</b>

2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS						OREGON	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL		
2300	108360	Land and Land Rights									
2301		DPW	S		(7,656,130)	(5,207,691)	(2,448,439)	-	(2,448,439)		
2302				B17	(7,656,130)	(5,207,691)	(2,448,439)	-	(2,448,439)		
2303											
2304	108361	Structures and Improvements									
2305		DPW	S		(15,505,373)	(11,633,495)	(3,871,878)	-	(3,871,878)		
2306				B17	(15,505,373)	(11,633,495)	(3,871,878)	-	(3,871,878)		
2307											
2308	108362	Station Equipment									
2309		DPW	S		(217,065,009)	(156,390,876)	(60,674,133)	-	(60,674,133)		
2310				B17	(217,065,009)	(156,390,876)	(60,674,133)	-	(60,674,133)		
2311											
2312	108363	Storage Battery Equipment									
2313		DPW	S		-	-	-	-	-		
2314				B17	-	-	-	-	-		
2315											
2316	108364	Poles, Towers & Fixtures									
2317		DPW	S		(569,526,380)	(350,029,983)	(219,496,397)	(94,866)	(219,591,264)		
2318				B17	(569,526,380)	(350,029,983)	(219,496,397)	(94,866)	(219,591,264)		
2319											
2320	108365	Overhead Conductors									
2321		DPW	S		(307,896,294)	(175,230,388)	(132,665,905)	-	(132,665,905)		
2322				B17	(307,896,294)	(175,230,388)	(132,665,905)	-	(132,665,905)		
2323											
2324	108366	Underground Conduit									
2325		DPW	S		(128,871,018)	(90,997,747)	(37,873,271)	-	(37,873,271)		
2326				B17	(128,871,018)	(90,997,747)	(37,873,271)	-	(37,873,271)		
2327											
2328	108367	Underground Conductors									
2329		DPW	S		(294,770,903)	(232,275,086)	(62,495,818)	-	(62,495,818)		
2330				B17	(294,770,903)	(232,275,086)	(62,495,818)	-	(62,495,818)		
2331											
2332	108368	Line Transformers									
2333		DPW	S		(388,194,022)	(212,584,702)	(175,609,319)	-	(175,609,319)		
2334				B17	(388,194,022)	(212,584,702)	(175,609,319)	-	(175,609,319)		
2335											
2336	108369	Services									
2337		DPW	S		(185,771,630)	(113,744,156)	(72,027,474)	-	(72,027,474)		
2338				B17	(185,771,630)	(113,744,156)	(72,027,474)	-	(72,027,474)		
2339											
2340	108370	Meters									
2341		DPW	S		(69,648,088)	(36,328,068)	(33,320,020)	-	(33,320,020)		
2342				B17	(69,648,088)	(36,328,068)	(33,320,020)	-	(33,320,020)		
2343											
2344											
2345											
2346	108371	Installations on Customers' Premises									
2347		DPW	S		(7,607,173)	(5,064,302)	(2,542,871)	-	(2,542,871)		
2348				B17	(7,607,173)	(5,064,302)	(2,542,871)	-	(2,542,871)		
2349											
2350	108372	Leased Property									
2351		DPW	S		-	-	-	-	-		
2352				B17	-	-	-	-	-		
2353											
2354	108373	Street Lights									
2355		DPW	S		(27,320,780)	(18,331,035)	(8,989,745)	-	(8,989,745)		
2356				B17	(27,320,780)	(18,331,035)	(8,989,745)	-	(8,989,745)		
2357											
2358	108D00	Unclassified Dist Plant - Acct 300									
2359		DPW	S		-	-	-	-	-		
2360				B17	-	-	-	-	-		
2361											
2362	108DS	Unclassified Dist Sub Plant - Acct 300									
2363		DPW	S		-	-	-	-	-		
2364				B17	-	-	-	-	-		
2365											
2366	108DP	Unclassified Dist Sub Plant - Acct 300									
2367		DPW	S		2,775,746	2,104,881	670,865	-	670,865		
2368				B17	2,775,746	2,104,881	670,865	-	670,865		
2369											
2370											
71		<b>Total Distribution Plant Accum Depreciation</b>		B17	<b>(2,217,057,054)</b>	<b>(1,405,712,647)</b>	<b>(811,344,407)</b>	<b>(94,866)</b>	<b>(811,439,273)</b>		
72											
2373		Summary of Distribution Plant Depr by Factor									
2374		S			(2,217,057,054)	(1,405,712,647)	(811,344,407)	(94,866)	(811,439,273)		
2375											
2376		Total Distribution Depreciation by Factor		B17	(2,217,057,054)	(1,405,712,647)	(811,344,407)	(94,866)	(811,439,273)		

2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS						
FERC	BUS					OREGON			ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
2377	108GP	General Plant Accumulated Depr								
2378		G-SITUS	S		(166,847,305)	(116,809,379)	(50,037,926)	(152,495)	(50,190,420)	
2379		PT	SG		(2,598,325)	(1,924,595)	(673,730)	-	(673,730)	
2380		PT	SG		(3,735,403)	(2,766,836)	(968,567)	-	(968,567)	
2381		G-SG	SG		(60,088,776)	(44,508,128)	(15,580,648)	(22,451)	(15,603,099)	
2382		CUST	CN		(8,444,568)	(5,882,124)	(2,562,444)	-	(2,562,444)	
2383		PTD	SO		(81,657,418)	(59,343,093)	(22,314,326)	(26,256)	(22,340,582)	
2384		P	SE		(307,421)	(231,828)	(75,593)	(520)	(76,113)	
2385		G-SG	SG		(51,485)	(38,136)	(13,350)	-	(13,350)	
2386		G-SG	SG		(2,095,949)	(1,552,482)	(543,467)	-	(543,467)	
2387				B17	(325,826,651)	(233,056,602)	(92,770,049)	(201,722)	(92,971,771)	
2388										
2389										
2390	108MP	Mining Plant Accumulated Depr.								
2391		P	S		-	-	-	-	-	
2392		P	SE		(161,502,181)	(121,789,818)	(39,712,363)	(21,070)	(39,733,433)	
2393				B17	(161,502,181)	(121,789,818)	(39,712,363)	(21,070)	(39,733,433)	
2394	108MP	Less Centralia Situs Depreciation								
2395		P	S		-	-	-	-	-	
2396				B17	(161,502,181)	(121,789,818)	(39,712,363)	(21,070)	(39,733,433)	
2397										
2398	1081390	Accum Depr - Capital Lease								
2399		PTD	SO	B17	-	-	-	-	-	
2400					-	-	-	-	-	
2401					-	-	-	-	-	
2402		Remove Capital Leases								
2403				B17	-	-	-	-	-	
2404					-	-	-	-	-	
2405	1081399	Accum Depr - Capital Lease								
2406		P	S		-	-	-	-	-	
2407		P	SE	B17	-	-	-	-	-	
2408					-	-	-	-	-	
2409					-	-	-	-	-	
2410		Remove Capital Leases								
2411				B17	-	-	-	-	-	
2412					-	-	-	-	-	
2413					-	-	-	-	-	
2414		<b>Total General Plant Accum Depreciation</b>			B17	<b>(487,328,832)</b>	<b>(354,846,420)</b>	<b>(132,482,412)</b>	<b>(222,792)</b>	<b>(132,705,204)</b>
2415										
2416										
2417										
2418		Summary of General Depreciation by Factor								
2419		S			(166,847,305)	(116,809,379)	(50,037,926)	(152,495)	(50,190,420)	
2420		DGP			-	-	-	-	-	
2421		DGU			-	-	-	-	-	
2422		SE			(161,809,603)	(122,021,647)	(39,787,956)	(21,590)	(39,809,546)	
2423		SO			(81,657,418)	(59,343,093)	(22,314,326)	(26,256)	(22,340,582)	
2424		CN			(8,444,568)	(5,882,124)	(2,562,444)	-	(2,562,444)	
2425		SG			(68,569,938)	(50,790,178)	(17,779,761)	(22,451)	(17,802,212)	
2426		DEU			-	-	-	-	-	
2427		SSGCT			-	-	-	-	-	
2428		SSGCH			-	-	-	-	-	
2429		Remove Capital Leases								
2430					-	-	-	-	-	
2431		<b>Total General Depreciation by Factor</b>				<b>(487,328,832)</b>	<b>(354,846,420)</b>	<b>(132,482,412)</b>	<b>(222,792)</b>	<b>(132,705,204)</b>
2432										
2433		<b>Total Accum Depreciation - Plant In Service</b>			B17	<b>(7,201,613,169)</b>	<b>(5,091,683,148)</b>	<b>(2,109,930,022)</b>	<b>(47,445,794)</b>	<b>(2,157,375,816)</b>
2434	111SP	Accum Prov for Amort-Steam								
2435		P	SG		-	-	-	-	-	
2436		P	SG		-	-	-	-	-	
2437				B18	-	-	-	-	-	
2438					-	-	-	-	-	
2439					-	-	-	-	-	
2440	111GP	Accum Prov for Amort-General								
2441		G-SITUS	S		(9,980,509)	(6,214,692)	(3,765,817)	-	(3,765,817)	
2442		CUST	CN		(3,135,028)	(2,183,726)	(951,302)	-	(951,302)	
2443		I-SG	SG		-	-	-	-	-	
2444		PTD	SO		(12,262,526)	(8,911,575)	(3,350,951)	-	(3,350,951)	
2445		P	SE		-	-	-	-	-	
2446				B18	(25,378,064)	(17,309,994)	(8,068,070)	-	(8,068,070)	
2447					-	-	-	-	-	



2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS					
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2448									
2449	111HP	Accum Prov for Amort-Hydro							
2450		P	SG		-	-	-	-	-
2451		P	SG		-	-	-	-	-
2452		P	SG		(475,577)	(352,263)	(123,314)	-	(123,314)
2453		P	SG		(345,420)	(255,855)	(89,565)	-	(89,565)
2454				B18	(820,997)	(608,118)	(212,880)	-	(212,880)
2455									
2456									
2457	111IP	Accum Prov for Amort-Intangible Plant							
2458		I-SITUS	S		(1,265,219)	(1,202,174)	(63,045)	(3,318)	(66,363)
2459		P	SG		-	-	-	-	-
2460		P	SG		(374,470)	(277,372)	(97,098)	-	(97,098)
2461		P	SE		(1,793,568)	(1,352,541)	(441,027)	-	(441,027)
2462		I-SG	SG		(51,690,516)	(38,287,485)	(13,403,031)	(82,846)	(13,485,877)
2463		I-SG	SG		(28,845,286)	(21,365,882)	(7,479,404)	(402,038)	(7,881,442)
2464		I-SG	SG		(3,831,406)	(2,837,946)	(993,460)	-	(993,460)
2465		CUST	CN		(103,260,267)	(71,926,672)	(31,333,595)	-	(31,333,595)
2466		P	SG		-	-	-	-	-
2467		P	SG		(329,673)	(244,191)	(85,482)	-	(85,482)
2468		PTD	SO		(279,141,580)	(202,861,234)	(76,280,346)	(3,145)	(76,283,491)
2469				B18	(470,531,984)	(340,355,497)	(130,176,487)	(491,347)	(130,667,835)
2470	111IP	Less Non-Utility Plant							
2471		NUTIL	OTH		-	-	-	-	-
2472					(470,531,984)	(340,355,497)	(130,176,487)	(491,347)	(130,667,835)
2473									
2474	111390	Accum Amtr - Capital Lease							
2475		G-SITUS	S		(5,185,695)	(2,808,671)	(2,377,023)	-	(2,377,023)
2476		P	SG		(4,996,248)	(3,700,752)	(1,295,496)	-	(1,295,496)
2477		PTD	SO		2,680,158	1,947,758	732,400	-	732,400
2478					(7,501,785)	(4,561,666)	(2,940,119)	-	(2,940,119)
2479									
2480		Remove Capital Lease Amtr			7,501,785	4,561,666	2,940,119	-	2,940,119
2481									
2482		<b>Total Accum Provision for Amortization</b>		B18	<b>(496,731,045)</b>	<b>(358,273,609)</b>	<b>(138,457,437)</b>	<b>(491,347)</b>	<b>(138,948,784)</b>
'83									
34									
2485									
2486									
2487		Summary of Amortization by Factor							
2488		S			(16,431,423)	(10,225,538)	(6,205,885)	(3,318)	(6,209,203)
2489		DGP			-	-	-	-	-
2490		DGU			-	-	-	-	-
2491		SE			(1,793,568)	(1,352,541)	(441,027)	-	(441,027)
2492		SO			(288,723,948)	(209,825,052)	(78,898,896)	(3,145)	(78,902,041)
2493		CN			(106,395,295)	(74,110,398)	(32,284,897)	-	(32,284,897)
2494		SSGCT			-	-	-	-	-
2495		SSGCH			-	-	-	-	-
2496		SG			(90,888,596)	(67,321,746)	(23,566,850)	(484,884)	(24,051,734)
2497		Less Capital Lease			7,501,785	4,561,666	2,940,119	-	2,940,119
2498		<b>Total Provision For Amortization by Factor</b>			<b>(496,731,045)</b>	<b>(358,273,609)</b>	<b>(138,457,437)</b>	<b>(491,347)</b>	<b>(138,948,784)</b>



	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
Total Normalized	Normalization	Normalizing Adjustment	Change	Allowances Sales		Revenue
1 Operating Revenues:						
2 General Business Revenues	26,331,908	178,226	14,609,914	11,543,768	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(20,022,646)	-	-	-	(19,451,857)	(570,789)
6 Total Operating Revenues	6,309,262	178,226	14,609,914	11,543,768	(19,451,857)	(570,789)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(197,047)	-	-	-	-	(197,047)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(197,047)	-	-	-	-	(197,047)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,254,053	59,547	4,964,414	3,856,888	(2,866)	(124,871)
24 State	306,288	8,091	674,581	524,087	(389)	(16,968)
25 Deferred Income Taxes	20,715	-	(94,386)	-	115,101	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(294,710)	-	-	-	(294,710)	-
28 Total Operating Expenses:	2,089,299	67,639	5,544,609	4,380,975	(182,865)	(338,886)
29						
30 Operating Rev For Return:	4,219,964	110,588	9,065,305	7,162,793	182,865	(231,903)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	220,176	-	139,018	-	81,158	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(213,850)	-	-	-	(213,850)	-
54						
55 Total Deductions:	6,327	-	139,018	-	(132,691)	-
56						
57 Total Rate Base:	6,327	-	139,018	-	(132,691)	-
58						
59						
60 Estimated ROE impact	0.241%	0.006%	0.517%	0.409%	0.011%	-0.689%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	6,801,019	178,226	14,609,914	11,543,768	294,710	(373,742)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	12,504	-	8,816	-	3,688	-
71 Schedule "M" Deductions	67,085	-	(239,892)	-	306,977	-
72 Income Before Tax	6,746,439	178,226	14,858,622	11,543,768	(8,579)	(373,742)
73						
74 State Income Taxes	306,288	8,091	674,581	524,087	(389)	(16,968)
75						
76 Taxable Income	6,440,150	170,135	14,184,040	11,019,681	(8,189)	(356,774)
77						
78 Federal Income Taxes	2,254,053	59,547	4,964,414	3,856,888	(2,866)	(124,871)

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
	Normalization	Normalizing	Change	Allowances Sales		Revenue
	Total Normalized	Adjustment				
1 Operating Revenues:						
2 General Business Revenues	14,788,140	178,226	14,609,914	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(20,638,677)	-	-	-	(19,451,857)	(1,186,820)
6 Total Operating Revenues	(5,850,537)	178,226	14,609,914	-	(19,451,857)	(1,186,820)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(197,047)	-	-	-	-	(197,047)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(197,047)	-	-	-	-	(197,047)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,805,792)	59,547	4,964,414	-	(6,499,060)	(330,693)
24 State	(245,377)	8,091	674,581	-	(883,114)	(44,936)
25 Deferred Income Taxes	(94,386)	-	(94,386)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(2,342,602)	67,639	5,544,609	-	(7,382,174)	(572,676)
29						
30 Operating Rev For Return:	(3,507,935)	110,588	9,065,305	-	(12,069,683)	(614,144)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	139,018	-	139,018	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	139,018	-	139,018	-	-	-
56						
57 Total Rate Base:	139,018	-	139,018	-	-	-
58						
59						
60 Estimated ROE impact	-0.201%	0.006%	0.517%	0.000%	0.000%	-0.689%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(5,653,490)	178,226	14,609,914	-	(19,451,857)	(989,773)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	8,816	-	8,816	-	-	-
71 Schedule "M" Deductions	(239,892)	-	(239,892)	-	-	-
72 Income Before Tax	(5,404,782)	178,226	14,858,622	-	(19,451,857)	(989,773)
73						
74 State Income Taxes	(245,377)	8,091	674,581	-	(883,114)	(44,936)
75						
76 Taxable Income	(5,159,405)	170,135	14,184,040	-	(18,568,743)	(944,838)
77						
78 Federal Income Taxes	(1,805,792)	59,547	4,964,414	-	(6,499,060)	(330,693)

	3.1	3.2	3.3	3.4	3.5	3.6	
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling	
Total Normalized	Normalization	Normalizing	Change	Allowances Sales		Revenue	
1 Operating Revenues:							
2 General Business Revenues	(647,668)	-	(647,668)	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	711,591	-	-	-	-	711,591	
6 Total Operating Revenues	63,923	-	(647,668)	-	-	711,591	
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	21,357	-	(216,392)	-	-	237,750	
24 State	2,902	-	(29,404)	-	-	32,306	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	24,260	-	(245,796)	-	-	270,056	
29							
30 Operating Rev For Return:	39,664	-	(401,872)	-	-	441,535	
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	
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%	-0.023%	0.000%	0.000%	0.026%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	63,923	-	(647,668)	-	-	711,591	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	63,923	-	(647,668)	-	-	711,591	
73							
74 State Income Taxes	2,902	-	(29,404)	-	-	32,306	
75							
76 Taxable Income	61,021	-	(618,264)	-	-	679,285	
77							
78 Federal Income Taxes	21,357	-	(216,392)	-	-	237,750	

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
Total Normalized	Normalization	Normalizing	Change	Allowances Sales		Revenue
1 Operating Revenues:						
2 General Business Revenues	12,191,436	-	12,191,436	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(95,560)	-	-	-	-	(95,560)
6 Total Operating Revenues	12,095,876	-	12,191,436	-	-	(95,560)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	4,038,487	-	4,073,281	(2,866)	-	(31,927)
24 State	548,763	-	553,491	(389)	-	(4,338)
25 Deferred Income Taxes	115,101	-	-	115,101	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(294,710)	-	-	(294,710)	-	-
28 Total Operating Expenses:	4,407,641	-	4,626,772	(182,865)	-	(36,266)
29						
30 Operating Rev For Return:	7,688,235	-	7,564,664	182,865	-	(59,294)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	81,158	-	-	81,158	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(213,850)	-	-	(213,850)	-	-
54						
55 Total Deductions:	(132,691)	-	-	(132,691)	-	-
56						
57 Total Rate Base:	(132,691)	-	-	(132,691)	-	-
58						
59						
60 Estimated ROE impact	0.432%	0.000%	0.000%	0.425%	0.011%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	12,390,586	-	12,191,436	294,710	-	(95,560)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,688	-	-	3,688	-	-
71 Schedule "M" Deductions	306,977	-	-	306,977	-	-
72 Income Before Tax	12,087,298	-	12,191,436	(8,579)	-	(95,560)
73						
74 State Income Taxes	548,763	-	553,491	(389)	-	(4,338)
75						
76 Taxable Income	11,538,534	-	11,637,945	(8,189)	-	(91,221)
77						
78 Federal Income Taxes	4,038,487	-	4,073,281	(2,866)	-	(31,927)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	1	154,929	OR	Situs	154,929	3.1.1
Commercial	442	1	(30,545)	OR	Situs	(30,545)	3.1.1
Industrial <sup>1</sup>	442	1	53,842	OR	Situs	53,842	3.1.1
			<u>178,226</u>			<u>178,226</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment:**

This adjustment normalizes revenues for the 12 months ended December 2012 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 (1993 - 2012).

**PacifiCorp  
State of Oregon  
Results of Operations  
12 Months Ended December 2012**

	A	B	C	D	E	F	G	H	I	J	K	L
	Total Revenue	Normalizing Adjustments <sup>1</sup> (305 Report)	Unadjusted Revenues	Remove Tariff Riders <sup>2</sup>	Actual Base Rate Revenues	Normalizing Adjustments <sup>3</sup>	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change <sup>4</sup>	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change <sup>5</sup>	Total Oregon Adjusted Revenue
Residential	\$558,123,116	(\$2,038,199)	\$556,084,917	\$14,191,981	\$570,276,899	(\$557,876)	\$154,929	\$569,873,952	(\$332,842)	\$569,541,110	\$8,842,528	\$578,383,638
Commercial	\$423,721,335	(\$1,952,489)	\$421,768,846	(\$981,868)	\$420,786,978	(\$496,407)	(\$30,545)	\$420,260,026	(\$246,267)	\$420,013,759	\$1,011,145	\$421,024,904
Industrial	\$140,727,460	(\$719,041)	\$140,008,418	\$2,245,465	\$142,253,883	(\$223,928)	\$0	\$142,029,955	(\$83,250)	\$141,946,705	(\$754,056)	\$141,192,649
Irrigation	\$19,966,710	(\$6,520)	\$19,960,190	\$556,925	\$20,517,115	\$200	\$53,842	\$20,571,157	\$20,159	\$20,591,316	\$3,639,213	\$24,230,529
Public St & Hwy	\$5,694,507	\$761,983	\$6,456,490	(\$124,578)	\$6,331,912	\$0	\$0	\$6,331,912	(\$5,468)	\$6,326,444	(\$547,394)	\$5,779,050
<b>Total Oregon</b>	<b>\$1,148,233,128</b>	<b>(\$3,954,267)</b>	<b>\$1,144,278,862</b>	<b>\$15,887,925</b>	<b>\$1,160,166,787</b>	<b>(\$1,278,011)</b>	<b>\$178,226</b>	<b>\$1,159,067,002</b>	<b>(\$647,668)</b>	<b>\$1,158,419,334</b>	<b>\$12,191,436</b>	<b>\$1,170,610,770</b>
Source / Formula	305 Report		A + B Page 2.2	3.1.3 - 3.1.4 To 3.2	C + D	3.1.3 - 3.1.4 To 3.2	3.1.3 - 3.1.4 To 3.1	E + F + G	3.1.3 - 3.1.4 To 3.3	H + I	3.1.3 - 3.1.4 To 3.3	J + K

<sup>1</sup> Includes the items not included in regulatory unadjusted results.

<sup>2</sup> Removal of SB838 Recovery, Gain on Sale of Asset, Revenue Accounting Adjustments, Other Rev - Deferred, Other Rev - Realized, DSM, Blue Sky, Revenue Adjust Property Insur, Merger Credit, BPA (Sch 98), Property Sales Adj (Sch 96), MEHC Change-in-Control Severance Reg Asset Adj (Sch 194), Grid West Reg Asset Adj (Sch 195), RAC Deferral (Sch 203), Oregon Solar Incentive Program (Sch 204), and 2010 Protocol (Sch 291).

<sup>3</sup> Removal of SMUD Revenue Imputations, Demand Charge Accrual.

<sup>4</sup> Klamath rate change Effective April 17, 2012 (Schedules 33 and 92).

<sup>5</sup> GRC rate change Effective January 1, 2013; TAM rate change Effective January 1, 2013; Klamath rate change Effective April 17, 2013 (Schedule 33).



**PacifiCorp**  
**State of Oregon**  
**Results of Operations**  
**12 Months Ended December 2012**

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Adjusted MWhs
Residential	5,405,577	1,768	5,407,344
Commercial	4,976,540	(112)	4,976,427
Industrial	2,122,658	0	2,122,658
Irrigation	235,473	632	236,105
Public St & Hwy	38,535	0	38,535
Total Oregon	12,778,781	2,287	12,781,069
Source / Formula	305 Report	3.1.3 - 3.1.4	A + B



PacifiCorp  
State of Oregon  
Results of Operations  
12 Months Ended December 2012  
Revenue, kWh, and Customer Adjustments

	CUSTOMERS		KWH		REVENUES											
	305 Average Customers	305 Booked kWh	Temperature Adjustments kWh	Total Type 1 Adjusted kWh	305 Booked Revenues	Type 1					Type 2		Type 3			
						Remove Tariff Riders \$	Actual Base Rate Revenues	Normalizing Adjustments \$	Temperature Adjustment \$	Total Type 1 Adjusted Revenues	Type 2 Adjustments \$	Total Type 2 Adjusted Revenues	Type 3 Adjustments \$	Total Forecast Revenues		
<b>Irrigation</b>																
41	6,097	126,415,025	393,322	126,808,347	\$12,135,118	\$513,184	\$12,648,302	\$0	\$46,419	\$12,694,721	(\$7,433)	\$12,687,288	\$255,014	\$12,942,302		
33 (Klamath)	1,967	100,290,318	238,442	100,528,760	\$6,716,738	\$390,289	\$7,107,026	\$0	\$7,424	\$7,114,450	\$27,925	\$7,142,375	\$3,387,413	\$10,529,788		
28	3	330,478		330,478	\$31,494	\$97	\$31,591	\$0	\$0	\$31,591	\$0	\$31,573	\$496	\$32,069		
48	1	8,500,000		8,500,000	\$502,697	\$35,286	\$537,984	\$0	\$0	\$537,984	(\$315)	\$537,669	(\$3,710)	\$533,959		
BPA Balancing Account	0	0		0	\$109,382	(\$109,382)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SB838 Recovery	0	0		0	(\$55)	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
BPA Adjustment	0	0		0	\$49,890	(\$49,890)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Demand Charge Accrual	0	0		0	(\$200)	\$0	(\$200)	\$200	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0		0	\$3,206	(\$3,206)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0		0	(\$243,017)	\$243,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other Revenue Adj - Deferred	0	0		0	(\$6,951)	\$6,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other Revenue Adj - Realized	0	0		0	\$13,212	(\$13,212)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0		0	\$462,527	(\$462,527)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Blue Sky	0	0		0	\$257	(\$257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	(63,000)		(63,000)	\$16,000	\$0	\$16,000	\$0	\$0	\$16,000	\$0	\$16,000	\$0	\$16,000		
AGA	0	0		0	\$176,412	\$0	\$176,412	\$0	\$0	\$176,412	\$0	\$176,412	\$0	\$176,412		
<b>Total Irrigation</b>	<b>8,068</b>	<b>235,472,821</b>	<b>631,764</b>	<b>236,104,585</b>	<b>\$19,966,710</b>	<b>\$550,405</b>	<b>\$20,517,115</b>	<b>\$200</b>	<b>\$53,842</b>	<b>\$20,571,157</b>	<b>\$20,159</b>	<b>\$20,591,316</b>	<b>\$3,639,213</b>	<b>\$24,230,529</b>		
<b>Lighting</b>																
15	8	19,556		19,556	\$3,158	\$13	\$3,171	\$0	\$0	\$3,171	(\$3)	\$3,168	(\$287)	\$2,881		
50	251	8,773,209		8,773,209	\$1,219,545	\$2,315	\$1,221,860	\$0	\$0	\$1,221,860	(\$1,074)	\$1,220,786	(\$112,068)	\$1,108,718		
51	713	18,985,848		18,985,848	\$4,143,289	\$5,926	\$4,149,215	\$0	\$0	\$4,149,215	(\$3,647)	\$4,145,568	(\$346,155)	\$3,799,413		
52	46	556,858		556,858	\$89,180	\$168	\$89,348	\$0	\$0	\$89,348	(\$79)	\$89,269	(\$8,936)	\$80,333		
53	249	9,574,305		9,574,305	\$754,152	\$2,165	\$756,317	\$0	\$0	\$756,317	(\$665)	\$755,652	(\$79,948)	\$675,704		
SB838 Recovery	0	0		0	(\$11)	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Gain on Sale of Asset	0	0		0	\$1,480	(\$1,480)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Revenue Accounting Adjustment	0	0		0	(\$20,623)	\$20,623	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other Revenue Adj - Deferred	0	0		0	(\$1,705)	\$1,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Other Revenue Adj - Realized	0	0		0	(\$760,278)	\$760,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DSM	0	0		0	\$154,319	(\$154,319)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Unbilled	0	625,000		625,000	\$112,000	\$0	\$112,000	\$0	\$0	\$112,000	\$0	\$112,000	\$0	\$112,000		
AGA	0	0		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total Lighting</b>	<b>1,267</b>	<b>38,534,776</b>	<b>0</b>	<b>38,534,776</b>	<b>\$5,694,507</b>	<b>\$637,405</b>	<b>\$6,331,912</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,331,912</b>	<b>(\$5,468)</b>	<b>\$6,326,444</b>	<b>(\$547,394)</b>	<b>\$5,779,050</b>		
<b>TOTAL COMPANY</b>	<b>578,368</b>	<b>12,778,781,288</b>	<b>2,287,301</b>	<b>12,781,068,589</b>	<b>\$1,148,233,128</b>	<b>\$11,933,658</b>	<b>\$1,160,166,787</b>	<b>(\$1,278,011)</b>	<b>\$178,226</b>	<b>\$1,159,067,002</b>	<b>(\$647,668)</b>	<b>\$1,158,419,334</b>	<b>\$12,191,436</b>	<b>\$1,170,610,770</b>		



PacificCorp  
State of Oregon  
Results of Operations  
12 Month Period Ending December 31, 2012  
Revenue Adjustments

Account	Actual Base Rate Revenue	SMUD Rev. Impairment Adjust	Normalizing Adjustments				Klamath Price Change (April 17, 2012)	Food Type 2 (April 17, 2012)	Total Type 2 Adjusted Revenue	GBC Price Change (January 1, 2013)	TAM Incur Change (January 1, 2013)	Klamath Price Change (April 17, 2013)	Total Type 3 (April 17, 2013)	Total Type 3 Adjusted Revenue
			Demand Change	Subsidy Normalization Adjustment	Temperature Adjustment	Total Type 1 Adjusted Revenue								
<b>Residential</b>														
15	\$491,488			\$491,488				\$491,488					\$491,488	
16	\$566,210,211			\$566,210,211				\$566,210,211					\$566,210,211	
21	\$0			\$0				\$0					\$0	
22	\$587,876			\$587,876				\$587,876					\$587,876	
BPA Balancing Account														
SMUD Revenue Impairment														
GROR Recovery														
Revenue Accounting Adjustment														
Other Revenue Adj. - Deferred														
Other Revenue Adj. - Retired														
Blue Sky														
Revenue Adjust Property Incur - Res														
Merger Credits														
Unlabeled														
<b>Total Residential</b>	<b>\$570,276,899</b>	<b>(\$587,876)</b>	<b>\$0</b>	<b>\$154,929</b>	<b>(\$55,876)</b>	<b>\$112,210</b>	<b>\$112,210</b>	<b>\$569,871,952</b>	<b>(\$571,842)</b>	<b>\$1,206,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$569,871,952</b>	<b>\$569,871,952</b>
<b>Commercial</b>														
15	\$1,127,144			\$1,127,144				\$1,127,144					\$1,127,144	
21	\$116,102,114			\$116,102,114				\$116,102,114					\$116,102,114	
23	\$16,216,094			\$16,216,094				\$16,216,094					\$16,216,094	
50	\$79,674,189			\$79,674,189				\$79,674,189					\$79,674,189	
51	\$88,445,845			\$88,445,845				\$88,445,845					\$88,445,845	
54	\$123,110			\$123,110				\$123,110					\$123,110	
BPA Balancing Account														
SMUD Revenue Impairment														
GROR Recovery														
Revenue Accounting Adjustment														
Other Revenue Adj. - Deferred														
Other Revenue Adj. - Retired														
Blue Sky														
Revenue Adjust Property Incur - Com														
Merger Credits														
Unlabeled														
<b>Total Commercial</b>	<b>\$420,586,678</b>	<b>(\$496,407)</b>	<b>\$0</b>	<b>(\$306,546)</b>	<b>(\$496,407)</b>	<b>\$1,123,110</b>	<b>\$1,123,110</b>	<b>\$420,586,678</b>	<b>(\$496,407)</b>	<b>\$1,206,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$420,586,678</b>	<b>\$420,586,678</b>
<b>Industrial</b>														
15	\$46,182			\$46,182				\$46,182					\$46,182	
23	\$2,329,857			\$2,329,857				\$2,329,857					\$2,329,857	
28	\$8,996,294			\$8,996,294				\$8,996,294					\$8,996,294	
47	\$1,831,011			\$1,831,011				\$1,831,011					\$1,831,011	
48	\$117,666,184			\$117,666,184				\$117,666,184					\$117,666,184	
BPA Balancing Account														
SMUD Revenue Impairment														
GROR Recovery														
Revenue Accounting Adjustment														
Other Revenue Adj. - Deferred														
Other Revenue Adj. - Retired														
Blue Sky														
Revenue Adjust Property Incur - Ind														
Merger Credits														
Unlabeled														
<b>Total Industrial</b>	<b>\$142,573,683</b>	<b>(\$221,928)</b>	<b>\$0</b>	<b>(\$306,546)</b>	<b>(\$221,928)</b>	<b>\$1,123,110</b>	<b>\$1,123,110</b>	<b>\$142,573,683</b>	<b>(\$221,928)</b>	<b>\$1,206,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$142,573,683</b>	<b>\$142,573,683</b>
<b>Irrigation</b>														
41	\$12,448,202			\$12,448,202				\$12,448,202					\$12,448,202	
31 (Revenue)														
28	\$1,107,026			\$1,107,026				\$1,107,026					\$1,107,026	
46	\$57,646,646			\$57,646,646				\$57,646,646					\$57,646,646	
BPA Balancing Account														
SMUD Revenue Impairment														
GROR Recovery														
Revenue Accounting Adjustment														
Other Revenue Adj. - Deferred														
Other Revenue Adj. - Retired														
Blue Sky														
Revenue Adjust Property Incur - Irr														
Merger Credits														
Unlabeled														
<b>Total Irrigation</b>	<b>\$71,309,899</b>	<b>(\$221,928)</b>	<b>\$0</b>	<b>(\$306,546)</b>	<b>(\$221,928)</b>	<b>\$1,123,110</b>	<b>\$1,123,110</b>	<b>\$71,309,899</b>	<b>(\$221,928)</b>	<b>\$1,206,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,309,899</b>	<b>\$71,309,899</b>
<b>Lighting</b>														
15	\$1,171			\$1,171				\$1,171					\$1,171	
50	\$1,237,869			\$1,237,869				\$1,237,869					\$1,237,869	
51	\$89,348			\$89,348				\$89,348					\$89,348	
53	\$756,317			\$756,317				\$756,317					\$756,317	
BPA Balancing Account														
SMUD Revenue Impairment														
GROR Recovery														
Revenue Accounting Adjustment														
Other Revenue Adj. - Deferred														
Other Revenue Adj. - Retired														
Blue Sky														
Revenue Adjust Property Incur - Lig														
Merger Credits														
Unlabeled														
<b>Total Lighting</b>	<b>\$6,331,812</b>	<b>\$0</b>	<b>\$290</b>	<b>\$53,842</b>	<b>\$0</b>	<b>\$1,123,110</b>	<b>\$1,123,110</b>	<b>\$6,331,812</b>	<b>\$0</b>	<b>\$1,206,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,331,812</b>	<b>\$6,331,812</b>
<b>TOTAL COMPANY</b>	<b>\$1,608,166,787</b>	<b>(\$1,278,213)</b>	<b>\$290</b>	<b>\$178,216</b>	<b>(\$647,648)</b>	<b>\$1,123,110</b>	<b>\$1,123,110</b>	<b>\$1,608,166,787</b>	<b>(\$647,648)</b>	<b>\$1,206,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,608,166,787</b>	<b>\$1,608,166,787</b>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Residential	440	1	13,634,105	OR	Situs	13,634,105	3.1.1
Commercial	442	1	(1,478,275)	OR	Situs	(1,478,275)	3.1.1
Industrial <sup>1</sup>	442	1	2,578,661	OR	Situs	2,578,661	3.1.1
Public Street & Highway	444	1	(124,578)	OR	Situs	(124,578)	3.1.1
Total			<u>14,609,914</u>			<u>14,609,914</u>	

<sup>1</sup> Includes Irrigation

**Adjustment to Tax:**

Schedule M - Def. Intervenor Funding	SCHMDT	1	(239,892)	OR	Situs	(239,892)
Deferred Income Tax	41010	1	(91,041)	OR	Situs	(91,041)
Accumulated Deferred Income Tax	283	1	142,480	OR	Situs	142,480
Schedule M - OR RCAC	SCHMAT	1	8,816	OR	Situs	8,816
Deferred Income Tax	41110	1	(3,345)	OR	Situs	(3,345)
Accumulated Deferred Income Tax	283	1	(3,462)	OR	Situs	(3,462)

**Description of Adjustment:**

Included in test period revenues are a number of items that should not be included in regulatory results. This adjustment normalizes revenues by removing SB838 Recovery, Gain on Sale of Asset, Revenue Accounting Adjustments, Other Rev - Deferred, Other Rev - Realized, DSM, Blue Sky, Revenue Adjust Property Insur, Merger Credit, BPA (Sch 98), Property Sales Adj (Sch 96), MEHC Change-in-Control Severance Reg Asset Adj (Sch 194), Grid West Reg Asset Adj (Sch 195), RAC Deferral (Sch 203), Oregon Solar Incentive Program (Sch 204), 2010 Protocol (Sch 291), Removal of SMUD Revenue Imputations, and Demand Charge Accrual.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	2	(332,842)	OR	Situs	(332,842)	3.1.1
Commercial	442	2	(246,267)	OR	Situs	(246,267)	3.1.1
Industrial <sup>1</sup>	442	2	(63,091)	OR	Situs	(63,091)	3.1.1
Public St. & Hwy	444	2	(5,468)	OR	Situs	(5,468)	3.1.1
Total Type II Adjustment to Income			<u>(647,668)</u>			<u>(647,668)</u>	
Residential	440	3	8,842,528	OR	Situs	8,842,528	3.1.1
Commercial	442	3	1,011,145	OR	Situs	1,011,145	3.1.1
Industrial <sup>1</sup>	442	3	2,885,157	OR	Situs	2,885,157	3.1.1
Public St. & Hwy	444	3	(547,394)	OR	Situs	(547,394)	3.1.1
Total Type III Adjustment to Income			<u>12,191,436</u>			<u>12,191,436</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment:**

The Type 2 adjustment annualizes the revenues for the Klamath rate change effective April 17, 2012 (Schedule 33).

The Type 3 adjustment is for the GRC rate change effective January 1, 2013; TAM rate change effective January 1, 2013; and Klamath rate change effective April 17, 2013 (Schedule 33).

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Remove 12ME Dec '12 Allowance Sales	4118	3	49,887	SE	24.589%	12,267	3.4.1
Add 12ME Dec '13 Amortization	4118	3	<u>(1,248,413)</u>	SE	24.589%	<u>(306,977)</u>	3.4.1
			<u>(1,198,526)</u>			<u>(294,710)</u>	
<b>Adjustment to Rate Base:</b>							
Regulatory Deferred Sales	25398	3	(869,683)	SE	24.589%	(213,850)	3.4.1
<b>Adjustment to Taxes:</b>							
Accumulated Deferred Income Taxes	190	3	330,053	SE	24.589%	81,158	3.4.1
Schedule M Addition	SCHMAT	3	15,000	SE	24.589%	3,688	3.4.1
Schedule M Deduction	SCHMDT	3	1,248,413	SE	24.589%	306,977	3.4.1
DIT Expense	41010	3	473,786	SE	24.589%	116,501	3.4.1
DIT Expense	41110	3	(5,693)	SE	24.589%	(1,400)	3.4.1

**Description of Adjustment:**

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



PacifiCorp  
Results of Operations - December 2012  
SO2 Emission Allowance Sales

Beginning of the Period  
Ending of the Period

Dec-12  
Dec-13

Description	Date Booked	Sales To Date	Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated	Accumulated
										Deferred Income Tax	Deferred Income Tax
		Dec-13	Dec-13	Dec-13	12 Months Ended	Dec-12	12 Months Ended	12 Months Ended	12 Months Ended	Dec-12	Dec-13
Mar 2007 Sale	Mar-07	2,322,500	2,322,500	0	0	0	0	0	0	(0)	(0)
Apr 2007 Sale	Apr-07	3,727,548	3,727,548	0	0	0	0	0	0	(0)	(0)
May 2007 Sale	May-07	2,897,500	2,897,500	0	0	0	0	0	0	(0)	(0)
Oct 2007 Sale	Oct-07	2,872,500	2,872,500	0	0	0	0	0	0	(0)	(0)
Dec 2007 Sale	Dec-07	2,843,450	2,843,450	0	0	0	0	0	0	(0)	(0)
Apr 2008 Sale	Apr-08	1,192,027	1,192,027	0	0	0	0	0	0	(0)	(0)
Oct 2008 Sale	Oct-08	149,500	149,500	0	0	0	0	0	0	0	0
Nov 2008 Sale	Nov-08	1,393,500	1,393,500	0	0	0	0	0	0	0	0
Dec 2008 Sale	Dec-08	2,154,000	2,154,000	0	0	0	0	0	0	0	0
Jan 2009 Sale	Jan-09	194,500	194,500	0	0	0	0	0	0	0	0
Apr 2009 Sale	Apr-09	173,141	173,141	0	10,826	10,826	0	10,826	4,109	4,109	0
Jun 2009 Sale	Jun-09	1,017,500	1,017,500	0	105,986	105,986	0	105,986	40,223	40,223	(0)
Aug 2009 Sale	Aug-09	1,455,000	1,455,000	0	212,167	212,167	0	212,167	80,519	80,519	0
Sep 2009 Sale	Sep-09	950,750	950,750	0	158,470	158,470	0	158,470	60,141	60,141	(0)
Feb 2010 Sale	Feb-10	402,500	394,095	8,405	100,620	109,025	0	100,620	38,186	41,376	3,190
Mar 2010 Sale	Mar-10	1,647,551	1,578,904	68,647	411,888	480,535	0	411,888	156,316	182,368	26,052
Apr 2010 Sale	Apr-10	372,500	349,200	23,300	93,120	116,420	0	93,120	35,340	44,183	8,843
Aug 2010 Sale	Aug-10	395,000	337,389	57,611	98,748	156,359	0	98,748	37,476	59,340	21,864
Feb 2011 Sale	Feb-11	78,000	56,875	21,125	19,500	40,625	0	19,500	7,400	15,418	8,017
Mar 2011 Sale	Mar-11	41,737	29,580	12,157	10,440	22,597	0	10,440	3,962	8,576	4,614
Apr 2011 Sale	Apr-11	4,505	3,102	1,403	1,128	2,531	0	1,128	428	961	533
Jun 2011 Sale	Jun-11	40,509	26,164	14,345	10,128	24,473	0	10,128	3,844	9,288	5,444
Apr 2012 Sale	Apr-12	1,814	798	1,016	456	1,472	0	456	173	559	385
Aug 2012 Sale	Aug-12	26,000	9,214	16,786	6,504	23,290	0	6,504	2,468	8,839	6,370
Dec 2012 Sale	Dec-12	22,074	5,980	16,094	5,520	21,614	0	5,520	2,095	8,203	6,108
Forecast Sale	Mar-13	9,775	2,040	7,735	2,040	0	9,775	2,040	(2,936)	0	2,936
Forecast Sale	May-13	5,225	872	4,353	872	0	5,225	872	(1,652)	0	1,652
Totals		26,390,606	26,137,630	252,976	1,248,413	1,486,389	15,000	1,248,413	468,093	564,100	96,007

Ref. 3.4

Ref. 3.4

Ref. 3.4

SO2 Credit Unamortized Balance		SO2 Sales 12 ME Dec 2012	Deferred Income Tax	DIT Unamortized Balance
Beginning Balance	1,486,389	<u>49,887</u>	Ref. 3.4 <u>473,786</u>	564,100
Ending Balance	252,976	Ref. 3.4	Ref. 3.4 <u>(5,693)</u>	96,007
Average Balance	<u>869,683</u>		<u>468,093</u>	<u>330,053</u>
	Ref. 3.4			Ref. 3.4

**PacifiCorp**  
**Results of Operations - December 2012**  
 SO2 Emission Allowance Sales  
 SAP Account 301947 - Actuals for 12 Months Ended December 2012

Year	Month	Amount	Accumulated Amount
2012	1	-	-
2012	2	-	-
2012	3	-	-
2012	4	(1,813)	(1,813)
2012	5	(0)	(1,814)
2012	6	-	(1,814)
2012	7	-	(1,814)
2012	8	(26,000)	(27,814)
2012	9	-	(27,814)
2012	10	-	(27,814)
2012	11	-	(27,814)
2012	12	(22,074)	<b>(49,887)</b>

Ref. 3.4

**G/L Account Balance Display**

Account number: 301947    Emissions/Allow Rev  
 Company code: 1000    PacifiCorp  
 Business area:  
 Fiscal year: 2013  
 All documents in currency: \*    Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
1				
2				
3				
4		1,813.45	1,813.45-	1,813.45-
5		0.33	0.33-	1,813.78-
6				1,813.78-
7				1,813.78-
8		26,000.00	26,000.00-	27,813.78-
9				27,813.78-
10				27,813.78-
11				27,813.78-
12		22,073.70	22,073.70-	49,887.48-
13				49,887.48-
14				49,887.48-
15				49,887.48-
16				49,887.48-
Total		49,887.48	49,887.48-	49,887.48-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Remove Dec '12 Booked Rev's (Incl. Accrals)	456	1	(81,263,095)	SG	25.929%	(21,071,018)	3.5.1
Remove Dec '12 REC Deferrals	456	1	6,244,501	SG	25.929%	1,619,160	3.5.1

**Description of Adjustment:**

This adjustment removes all REC revenues as booked during the 12 months ended December 2012. 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 2012.

PacifiCorp  
**Results of Operations - December 2012**  
**REC Revenue**  
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
SAP Acct	301944	301944	301945	
January-12	(8,481,600)	8,584,280	(8,588,232)	(8,485,552)
February-12	(7,936,120)	8,481,600	(8,478,900)	(7,933,420)
March-12	(8,484,895)	7,936,120	(8,001,435)	(8,550,210)
April-12	(8,602,746)	8,484,895	(8,614,895)	(8,732,746)
May-12	(8,872,316)	8,602,746	(8,603,502)	(8,873,072)
June-12	(6,947,565)	8,872,316	(8,902,985)	(6,978,234)
July-12	(100,397)	6,947,565	(6,887,908)	(40,740)
August-12	(1,208,979)	100,397	(65,562)	(1,174,144)
September-12	(3,456,000)	1,208,979	(1,209,189)	(3,456,210)
October-12	(8,790,700)	3,456,000	(3,456,000)	(8,790,700)
November-12	(8,666,523)	8,790,700	(8,626,288)	(8,502,111)
December-12	(9,633,478)	8,666,523	(8,779,001)	(9,745,956)
<b>12 ME Dec 2012 Tot</b>	<b>(81,181,319)</b>	<b>80,132,121</b>	<b>(80,213,897)</b>	<b>(81,263,095)</b>

Ref 3.5

**REC Deferrals Included in Unadjusted Results:**

FERC Account 4562700  
 Amount Yr. Ending Dec 2012 **6,244,501**

Primary Account	Primary Account Description	Alloc	Total
4562700	RNW ENRGY CRDT SALES	SG	\$6,245

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenues	456	1	(4,577,126)	SG	25.929%	(1,186,820)	3.6.2
Other Electric Revenues	456	2	2,744,343	SG	25.929%	711,591	3.6.2
Other Electric Revenues	456	3	(368,539)	SG	25.929%	(95,560)	3.6.2
Total Wheeling Revenue Adjustment			<u>(2,201,321)</u>			<u>(570,789)</u>	3.6.2
Wheeling Imbalance Expense	566	1	(759,938)	SG	25.929%	(197,047)	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME June 2012			74,526,126				B1
Total Adjustments			<u>(2,201,321)</u>				3.6.2
Normalized Wheeling Revenues			<u>72,324,805</u>				3.6.2

**Description of Adjustment:**

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2013 by adjusting the actual revenues for the 12 months ended December 31, 2012 for normalizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. Parties have proposed a settlement in the Company's transmission case with FERC. This settlement has not yet been approved by FERC and its potential impact is not included in this adjustment.

PacifiCorp  
Results of Operations - December 2012  
Wheeling Revenue Adjustment

GL Description GL Account # Customer	Network 301912	Pt-to-Pt 302980	Resales 302981	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts Various	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Services Various	Penalties Various	Total
ACTUAL 12 MONTHS ENDED DECEMBER 31, 2012													
Alpental Energy Deferral Fee	-	-	-	-	(6,231)	-	-	-	-	-	-	-	(6,231.00)
Basin Electric Power Cooperative	(8,875)	-	-	-	-	-	-	-	(149)	-	(15,663)	-	(24,686.90)
Black Hills, Inc	(1,062,138)	(1,289,430)	-	-	-	-	-	(15,895)	(74,686)	-	(161,986)	-	(2,604,135.68)
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	-	-	(1,094)	(192)	-	(91)	-	(1,376.94)
Bonneville Power Administration	-	-	-	-	-	(4,173,043)	-	-	-	-	-	-	(4,173,043.00)
Bonneville Power Administration	(602,579)	(1,908,356)	-	-	-	(729,107)	-	(38,006)	(1,830)	(1,171,506)	(681,626)	(2,453)	(5,135,464.02)
Cargill Power Markets, LLC	-	-	-	-	-	-	-	(1,141,645)	(26,970)	-	(80,325)	-	(1,248,939.99)
Constellation	-	-	0	-	-	-	-	(10,766)	(83)	-	(239,749)	-	(250,597.64)
Coral Power/Shell	-	-	-	-	-	-	-	(34,802)	-	-	(2,770)	-	(37,572.06)
Cowditz County PUD	-	-	-	-	-	-	-	-	-	(119,367)	-	-	(119,366.85)
Deseret Generation & Transmission Cooperative	-	-	-	-	-	(2,252,345)	-	-	-	-	(1,452,912)	(145,928)	(3,851,185.16)
Eagle Energy Partners	-	-	-	-	-	-	-	(17,688)	(9,975)	-	(1,886)	-	(29,549.28)
Eugene Water & Electric Board	-	-	-	-	-	-	-	(27)	-	-	(2)	-	(28.52)
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-	(151,308)	-	-	(151,308.00)
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-	(36,182)	-	-	(36,182.04)
Iberdrola Renewables Inc.	-	(773,658)	-	(19,113)	(303,750)	-	-	(1,994,833)	52	-	(501,933)	(20,571)	(3,613,805.21)
Idaho Power Company	-	(807,975)	-	-	-	-	-	(303,890)	(75,800)	(90,108)	(82,239)	-	(1,360,011.22)
JPM Ventures Energy	-	-	-	-	-	-	-	(962,374)	(155)	-	(205,566)	(2,898)	(1,170,993.15)
Moon Lake Electric Association	-	-	-	-	-	(21,421)	-	-	-	-	-	-	(21,420.96)
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	-	-	(901,718)	(430,714)	-	(76,378)	-	(1,408,810.92)
Nevada	-	-	-	-	-	-	-	(6)	-	-	-	-	(5.84)
NextEra Energy Resources, LLC	-	(1,504,251)	(805,659)	(10,586)	-	-	-	(36,769)	-	-	(579,207)	(285,895)	(3,222,366.84)
Pacific Gas & Electric Company	-	-	-	-	-	-	-	(488)	-	(16,784,922)	(34)	-	(16,785,444.48)
Portland General Electric	-	-	-	-	-	-	-	-	-	(3,314)	-	-	(3,314.00)
Powder River Energy Corp	-	-	-	-	-	-	-	-	-	(163)	-	-	(163.02)
Powder River Energy Corp	-	-	-	-	-	-	-	-	-	(194)	-	-	(194.20)
Powerex Corporation	-	(4,530,096)	-	(3,087)	-	-	-	(5,313,898)	(1,780,677)	-	(620,760)	-	(12,248,517.81)
PPL Energy Plus, LLC	-	-	-	-	-	-	-	(26,931)	(4,760)	-	(2,209)	-	(33,899.98)
Puget Sound Energy	-	-	-	-	-	-	-	(6)	-	-	-	-	(5.84)
Rainbow Energy Marketing	-	-	-	-	-	-	-	(156,668)	(30,566)	-	(12,547)	-	(199,780.84)
Cryg Energy, Inc. (Raser Power Systems LLC/Intermountain)	-	(283,675)	-	-	-	-	-	-	-	-	(100,656)	(284)	(384,614.87)
Sacramento Municipal Utility District	-	-	-	-	(121,500)	-	-	-	-	-	-	-	(121,500.00)
Seattle City Light	-	(76,631)	-	-	-	-	-	-	-	-	(11,666)	(1,418)	(89,714.78)
Sempra Energy Solutions LLC	(350,873)	-	-	-	-	-	-	-	-	-	(81,146)	(6,976)	(438,994.89)
Sierra Pacific Power	-	-	-	-	-	-	-	(46,434)	(49,237)	(75,184)	(6,473)	-	(177,327.01)
Southern Calif Edison Com Direct	-	-	-	(12,711)	-	-	-	(1,586,380)	(503,419)	(284,922)	(526,373)	(275,467)	(3,189,271.98)
Southern California PPA	-	-	-	(13,575)	-	-	-	-	-	-	-	(1,347)	(14,922.10)
State of South Dakota	-	(103,154)	-	-	-	-	-	-	-	-	(6,741)	-	(109,895.40)
Tenaska Power Services Co	-	-	-	-	-	-	-	(69,220)	(54,710)	-	(8,668)	-	(132,597.41)
The Energy Authority	-	-	-	-	-	-	-	(4,317)	-	-	(306)	-	(4,623.35)
TransAlta Energy	-	-	-	-	-	-	-	(171,722)	-	-	(11,686)	-	(183,407.66)
Tri-State Generation and Trans	(219,980)	-	-	-	-	(138,304)	-	(214,150)	(18,466)	-	(61,188)	(16,656)	(668,744.35)
Utah Associated Municipal Power Systems	-	-	-	-	-	(7,850,097)	-	(46,941)	-	-	(1,311,954)	-	(9,208,991.77)
US Bureau of Reclamation	(7,533)	-	-	-	-	(36,973)	-	-	-	-	(12,782)	-	(57,287.32)
Utah Municipal Power Agency	-	-	-	-	-	(2,615,588)	-	-	-	-	(529,106)	(38,409)	(3,183,103.11)
Warm Springs	-	-	-	-	-	-	-	-	-	(119,700)	-	-	(119,700.00)
Western Area Power Administration	(39,173)	-	-	-	-	-	-	-	-	-	(55,077)	-	(94,250.59)
Western Area Power Administration	-	-	-	-	-	(2,814,748)	-	(44,488)	(134,506)	-	(10,683)	-	(3,004,425.33)
Yakima Tieton Irrigation District	-	-	-	-	(6,075)	-	-	-	-	-	-	-	(6,075.00)
Accrual reserve for refund	-	-	-	-	-	-	3,312,757	-	-	-	2,134,870	-	5,447,627.05
Accruals and Adjustments	(58,849)	(287,430)	-	-	-	(107,694)	-	(658,770)	52,814	(5,569)	(1,820,131)	-	(2,885,629.28)

Actual Totals	(2,349,975)	(11,564,656)	(805,658)	(59,073)	(437,556)	(20,739,321)	3,312,757	(13,847,247)	(3,144,029)	(18,842,439)	(7,140,698)	(798,302)	(76,416,197)
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Adj Type	ADJUSTMENT DETAIL												
1	Remove network accruals as changes covered in adjustments and remove network revenue subject to refund reserve.	58,849	-	-	-	-	(331,110)	-	-	-	-	-	(272,261)
1	Remove point-to-point accruals as changes covered in adjustments and revenue subject to refund reserve.	-	287,430	-	-	-	(1,727,254)	-	-	-	-	-	(1,439,824)
1	Remove legacy accruals as changes covered in adjustments and remove revenue subject to refund reserve.	-	-	-	-	-	121,964	(1,254,383)	-	-	-	-	(1,132,429)
1	Adjust Legacy to historical as rates and contracts terms as rates not approved.	-	-	-	-	-	73,750	-	-	-	-	-	73,750

PacifiCorp  
 Results of Operations - December 2012  
 Wheeling Revenue Adjustment

GL Description GL Account #	Network 301912	Pt-to-Pt 302980	Resales 302981	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts Various	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Services Various	Penalties Various	Total
1 Adjust point-to-point to historical as rates not approved.	-	188,206	-	-	-	-	-	-	-	-	-	-	188,206
2 Add additional point-to-point capacity for NextEra from SCL.	-	(76,950)	-	-	-	-	-	-	-	-	-	-	(76,950)
1 Remove contract pt-to-pt capacity terminated: Seattle City Light (6mw)	-	76,631	-	-	-	-	-	-	-	-	-	-	76,631
2 Additional contract capacity: Annualize Powerex pt-to-pt for Malin to Round Mountain	-	(1,215,000)	-	-	-	-	-	-	-	-	-	-	(1,215,000)
3 Additional contract capacity: Add 50mw of additional capacity for Powerex effective 1/1/2013.	-	(1,215,000)	-	-	-	-	-	-	-	-	-	-	(1,215,000)
3 Additional contract capacity: Add 30mw of additional capacity with SMUD contract (or replaced with another customer) effective 10/1/2013	-	(182,250)	-	-	-	-	-	-	-	-	-	-	(182,250)
3 Additional contract capacity: Add 25mw for Enel Cove Fort effective 11/1/2012.	-	(607,500)	-	-	-	-	-	-	-	-	-	-	(607,500)
1 Clear resales and code to Pt-to-PT	-	(805,658)	805,658	-	-	-	-	-	-	-	-	-	-
1 Eliminate deferral fees with project contract terminations with AEP and Yakima Tieton Irrigation.	-	-	-	-	12,306	-	-	-	-	-	-	-	12,306
3 Deferral fee for additional 50 mw of capacity with Iberdrola projected to be deferred.	-	(101,250)	-	-	-	-	-	-	-	-	-	-	(101,250)
3 Deferral fee for additional 150 mw mw of capacity with Iberdrola projected to be deferred.	-	(303,750)	-	-	-	-	-	-	-	-	-	-	(303,750)
1 Deferral fee for additional 65 mw of capacity with Enel projected to be deferred.	-	(131,625)	-	-	-	-	-	-	-	-	-	-	(131,625)
1 Reverse unreserved use charges: Powerex.	-	-	-	3,087	-	-	-	-	-	-	-	-	3,087
1 Reverse unreserved use charges: Iberdrola.	-	-	-	19,113	-	-	-	-	-	-	-	-	19,113
1 Reverse unreserved use charges: NextEra.	-	-	-	10,586	-	-	-	-	-	-	-	-	10,586
1 Reverse unreserved use charges: Southern California Edison.	-	-	-	12,711	-	-	-	-	-	-	-	-	12,711
1 Reverse unreserved use charges: Southern California PPA	-	-	-	13,575	-	-	-	-	-	-	-	-	13,575
1 Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-	-	-	73,643	-	73,643
1 Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-	-	-	872,192	-	872,192
1 Remove Schedule 2 ancillary revenue and estimated reserve as revenue not approved.	-	-	-	-	-	-	-	-	-	-	554,891	-	554,891
1 Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-	-	-	656,704	-	656,704
1 Remove Schedule 3 ancillary revenue accrual, and estimated reserve.	-	-	-	-	-	-	-	-	-	-	(355,316)	-	(355,316)
1 Adjust Ancillary Schedule 3 to prior rates and contract amounts.	-	-	-	-	-	-	-	-	-	-	1,665,920	-	1,665,920
1 Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-	-	-	-	1,227,349	-	1,227,349
1 Adjust schedule 5 and 6 revenues at prior tariff rates.	-	-	-	-	-	-	-	-	-	-	(2,273,372)	-	(2,273,372)
1 Remove settlement accrual adjustments with UAMPS for schedules 5 and 6.	-	-	-	-	-	-	-	-	-	-	517,000	-	517,000
1 Remove settlement refund with BPA for BPA Eastside GTA.	-	-	-	-	-	(315,673)	-	-	-	-	-	-	(315,673)
1 Remove use-of-facilities accruals as changes covered in adjustments.	-	-	-	-	-	-	-	-	-	5,569	-	-	5,569
3 Decrease in use of facilities charge for PG&E - Malin per contract reduction.	-	-	-	-	-	-	-	-	-	2,000,000	-	-	2,000,000
3 Estimated decrease in use of facilities charge for PG&E and SCE.	-	-	-	-	-	-	-	-	-	31,044	-	-	31,044

PacifiCorp  
 Results of Operations - December 2012  
 Wheeling Revenue Adjustment

GL Description GL Account #	Network 301912	Pt-to-Pt 302980	Resales 302981	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts Various	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Services Various	Penalties Various	Total
1 Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-	-	-	-	798,302	798,302
<b>Test Period Incremental Adj</b>	58,849	(4,086,716)	805,658	59,073	12,306	(119,959)	(3,312,757)	-	-	2,036,613	2,939,011	798,302	<b>(809,620)</b>
<b>Accum Test Period Totals</b>	<b>(2,291,126)</b>	<b>(15,651,372)</b>	-	-	<b>(425,250)</b>	<b>(20,859,280)</b>	-	<b>(13,847,247)</b>	<b>(3,144,029)</b>	<b>(16,805,826)</b>	<b>(4,201,687)</b>	-	<b>(77,225,817)</b>
<b>Allocation Factor</b>	SG	SG	SG	SG	SG	SG	SG	SE	SG	SG	SG	SG	<b>Ref 3.6</b>
1 Type 1 adjustments (Normalize for out of period and one-time adjs)	58,849	(385,016)	805,658	59,073	12,306	(119,959)	(3,312,757)	-	-	5,569	2,939,011	798,302	861,036
2 Type 2 adjustments (Annualize changes that occur during the test period)	-	(1,291,950)	-	-	-	-	-	-	-	-	-	-	(1,291,950)
3 Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	(2,409,750)	-	-	-	-	-	-	-	2,031,044	-	-	(378,706)
<b>Total</b>	<b>58,849</b>	<b>(4,086,716)</b>	<b>805,658</b>	<b>59,073</b>	<b>12,306</b>	<b>(119,959)</b>	<b>(3,312,757)</b>	-	-	<b>2,036,613</b>	<b>2,939,011</b>	<b>798,302</b>	<b>(809,620)</b>

Ref 3.6



PacifiCorp  
Results of Operations - December 2012  
Wheeling Revenue Adjustment  
Wheeling Imbalance Penalty Expense

FERC Account 566 - Misc. Transmission Expense

	<u>505962</u>	<u>505964</u>	<u>Total</u>
Jan-12	6,817	39,102	
Feb-12	556	50,714	
Mar-12	13,319	36,961	
Apr-12	13,272	36,526	
May-12	11,635	35,937	
Jun-12	16,365	43,537	
Jul-12	20,458	47,569	
Aug-12	28,882	56,305	
Sep-12	54,700	60,015	
Oct-12	(2,123)	49,701	
Nov-12	18,619	61,174	
Dec-12	23,747	65,693	
	<u>206,246</u>	<u>583,235</u>	<u>789,481</u>

Ref 3.6



	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	6,179,316	64,818	1,439,629	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	471,665	9,118	202,513	-	-	-
12 Other Power Supply	(1,580,333)	23,635	524,938	(2,276,441)	1,058,032	-
13 Transmission	310,550	13,380	297,170	-	-	-
14 Distribution	1,698,037	73,159	1,624,879	-	-	-
15 Customer Accounting	645,800	(54,114)	39,868	885,475	-	-
16 Customer Service & info	(24,475,787)	(28,698)	4,976	110,508	(539)	(24,562,034)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(6,829,969)	(40,376)	56,191	1,248,023	13,663	-
19 Total O&M Expenses	(23,580,720)	(123,188)	285,144	6,333,135	1,071,695	(24,562,034)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	631,966	-	-	-	-	-
23 Income Taxes: Federal	6,438,143	(2,623)	(98,359)	(2,115,964)	760,762	(358,064)
24 State	874,837	(356)	(13,365)	(287,524)	103,375	(48,655)
25 Deferred Income Taxes	1,560,056	-	3,509	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	131,039	131,039	-	-	-	-
28 Total Operating Expenses:	(13,944,680)	4,872	176,929	3,929,647	(1,412,844)	664,976
29						
30 Operating Rev For Return:	13,944,680	(4,872)	(176,929)	(3,929,647)	1,412,844	(664,976)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(5,267,911)	-	(245,724)	-	-	(1,350,009)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(5,267,911)	-	(245,724)	-	-	(1,350,009)
56						
57 Total Rate Base:	(5,267,911)	-	(245,724)	-	-	(1,350,009)
58						
59						
60 Estimated ROE impact	0.819%	0.000%	-0.009%	-0.224%	0.081%	-0.038%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	22,817,715	(7,851)	(285,144)	(6,333,135)	2,276,980	(1,071,695)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	5,636,459	-	(9,247)	-	-	-
71 Schedule "M" Deductions	9,184,644	-	-	-	-	-
72 Income Before Tax	19,269,530	(7,851)	(294,391)	(6,333,135)	2,276,980	(1,071,695)
73						
74 State Income Taxes	874,837	(356)	(13,365)	(287,524)	103,375	(48,655)
75						
76 Taxable Income	18,394,693	(7,495)	(281,025)	(6,045,611)	2,173,605	(1,023,040)
77						
78 Federal Income Taxes	6,438,143	(2,623)	(98,359)	(2,115,964)	760,762	(358,064)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Tariff Rider Adjustment	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Memberships and Subscriptions	Revenue Sensitive Items and Uncollectible Expense	Naughton Write- Off
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	1,150,289	3,524,581	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	260,034	-	-	-
12 Other Power Supply	-	-	(842,576)	639,347	-	-	(707,268)
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(363,836)	-	-	-	-	138,407	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(891,226)	(7,009,828)	-	-	(206,417)	-	-
19 Total O&M Expenses	(1,255,062)	(7,009,828)	307,713	4,423,961	(206,417)	138,407	(707,268)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	631,966	-
23 Income Taxes: Federal	298,527	1,570,605	(102,810)	(1,478,090)	68,966	(257,389)	236,305
24 State	40,565	213,419	(13,970)	(200,848)	9,371	(34,975)	32,110
25 Deferred Income Taxes	137,216	1,086,005	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(778,753)	(4,139,800)	190,933	2,745,024	(128,079)	478,009	(438,853)
29							
30 Operating Rev For Return:	778,753	4,139,800	(190,933)	(2,745,024)	128,079	(478,009)	438,853
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,100,859)	(1,571,319)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,100,859)	(1,571,319)	-	-	-	-	-
56							
57 Total Rate Base:	(2,100,859)	(1,571,319)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.053%	0.243%	-0.011%	-0.157%	0.007%	-0.027%	0.025%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,255,062	7,009,828	(307,713)	(4,423,961)	206,417	(770,373)	707,268
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(361,562)	6,880,625	-	-	-	-	-
71 Schedule "M" Deductions	-	9,189,591	-	-	-	-	-
72 Income Before Tax	893,500	4,700,862	(307,713)	(4,423,961)	206,417	(770,373)	707,268
73							
74 State Income Taxes	40,565	213,419	(13,970)	(200,848)	9,371	(34,975)	32,110
75							
76 Taxable Income	852,935	4,487,443	(293,743)	(4,223,114)	197,045	(735,398)	675,158
77							
78 Federal Income Taxes	298,527	1,570,605	(102,810)	(1,478,090)	68,966	(257,389)	236,305

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	1,150,289	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(3,826,285)	-	-	(2,276,441)	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(417,950)	(54,114)	-	-	-	-
16 Customer Service & Info	(24,591,271)	(28,698)	-	(539)	-	(24,562,034)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(1,156,045)	(40,376)	-	-	-	-
19 Total O&M Expenses	(28,841,263)	(123,188)	-	(2,276,980)	-	(24,562,034)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	8,406,888	(2,623)	(3,089)	760,762	-	7,916,276
24 State	1,142,357	(356)	(420)	103,375	-	1,075,690
25 Deferred Income Taxes	1,560,056	-	3,509	-	-	333,325
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	131,039	131,039	-	-	-	-
28 Total Operating Expenses:	(17,600,923)	4,872	0	(1,412,844)	-	(15,236,741)
29						
30 Operating Rev For Return:	17,600,923	(4,872)	(0)	1,412,844	-	15,236,741
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(5,267,911)	-	(245,724)	-	-	(1,350,009)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(5,267,911)	-	(245,724)	-	-	(1,350,009)
56						
57 Total Rate Base:	(5,267,911)	-	(245,724)	-	-	(1,350,009)
58						
59						
60 Estimated ROE impact	1.028%	0.000%	0.001%	0.000%	0.081%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	28,710,223	(7,851)	-	2,276,980	-	24,562,034
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	5,636,459	-	(9,247)	-	-	(873,358)
71 Schedule "M" Deductions	9,184,644	-	-	-	-	(4,947)
72 Income Before Tax	25,162,038	(7,851)	(9,247)	2,276,980	-	23,693,623
73						
74 State Income Taxes	1,142,357	(356)	(420)	103,375	-	1,075,690
75						
76 Taxable Income	24,019,681	(7,495)	(8,827)	2,173,605	-	22,617,932
77						
78 Federal Income Taxes	8,406,888	(2,623)	(3,089)	760,762	-	7,916,276

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Tariff Rider Adjustment	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Memberships and Subscriptions	Revenue Sensitive Items and Uncollectible Expense	Naughton Write- Off
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	1,150,289	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	(842,576)	-	-	-	(707,268)
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(363,836)	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(891,226)	(18,027)	-	-	(206,417)	-	-
19 Total O&M Expenses	(1,255,062)	(18,027)	307,713	-	(206,417)	-	(707,268)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	298,527	(765,426)	(102,810)	-	68,966	-	236,305
24 State	40,565	(104,009)	(13,970)	-	9,371	-	32,110
25 Deferred Income Taxes	137,216	1,086,005	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(778,753)	198,543	190,933	-	(128,079)	-	(438,853)
29							
30 Operating Rev For Return:	778,753	(198,543)	(190,933)	-	128,079	-	438,853
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,100,859)	(1,571,319)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,100,859)	(1,571,319)	-	-	-	-	-
56							
57 Total Rate Base:	(2,100,859)	(1,571,319)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.053%	-0.005%	-0.011%	0.000%	0.007%	0.000%	0.025%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,255,062	18,027	(307,713)	-	206,417	-	707,268
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(361,562)	6,880,625	-	-	-	-	-
71 Schedule "M" Deductions	-	9,189,591	-	-	-	-	-
72 Income Before Tax	893,500	(2,290,939)	(307,713)	-	206,417	-	707,268
73							
74 State Income Taxes	40,565	(104,009)	(13,970)	-	9,371	-	32,110
75							
76 Taxable Income	852,935	(2,186,930)	(293,743)	-	197,045	-	675,158
77							
78 Federal Income Taxes	298,527	(765,426)	(102,810)	-	68,966	-	236,305

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	64,818	-	64,818	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	9,118	-	9,118	-	-	-
12 Other Power Supply	1,081,667	-	23,635	-	1,058,032	-
13 Transmission	13,380	-	13,380	-	-	-
14 Distribution	73,159	-	73,159	-	-	-
15 Customer Accounting	39,868	-	39,868	-	-	-
16 Customer Service & info	4,976	-	4,976	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	69,855	-	56,191	-	13,663	-
19 Total O&M Expenses	1,356,840	-	285,144	-	1,071,695	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(453,334)	-	(95,270)	-	(358,064)	-
24 State	(61,601)	-	(12,946)	-	(48,655)	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	841,905	-	176,929	-	664,976	-
29						
30 Operating Rev For Return:	(841,905)	-	(176,929)	-	(664,976)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.049%	0.000%	-0.010%	0.000%	0.000%	-0.039%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,356,840)	-	(285,144)	-	(1,071,695)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(1,356,840)	-	(285,144)	-	(1,071,695)	-
73						
74 State Income Taxes	(61,601)	-	(12,946)	-	(48,655)	-
75						
76 Taxable Income	(1,295,239)	-	(272,199)	-	(1,023,040)	-
77						
78 Federal Income Taxes	(453,334)	-	(95,270)	-	(358,064)	-

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Tariff Rider Adjustment	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Memberships and Subscriptions	Revenue Sensitive Items and Uncollectible Expense	Naughton Write- Off
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-



	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	4,964,210	-	1,439,629	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	462,547	-	202,513	-	-	-
12 Other Power Supply	1,164,285	-	524,938	-	-	-
13 Transmission	297,170	-	297,170	-	-	-
14 Distribution	1,624,879	-	1,624,879	-	-	-
15 Customer Accounting	1,023,882	-	885,475	-	-	-
16 Customer Service & Info	110,508	-	110,508	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(5,743,778)	-	1,248,023	-	-	-
19 Total O&M Expenses	3,903,703	-	6,333,135	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	631,966	-	-	-	-	-
23 Income Taxes: Federal	(1,515,412)	-	(2,115,964)	-	-	-
24 State	(205,919)	-	(287,524)	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	2,814,337	-	3,929,647	-	-	-
29						
30 Operating Rev For Return:	(2,814,337)	-	(3,929,647)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
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	-0.158%	0.000%	0.000%	-0.221%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(4,535,669)	-	(6,333,135)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(4,535,669)	-	(6,333,135)	-	-	-
73						
74 State Income Taxes	(205,919)	-	(287,524)	-	-	-
75						
76 Taxable Income	(4,329,749)	-	(6,045,611)	-	-	-
77						
78 Federal Income Taxes	(1,515,412)	-	(2,115,964)	-	-	-

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Tariff Rider Adjustment	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Memberships and Subscriptions	Revenue Sensitive Items and Uncollectible Expense	Naughton Write- Off
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	3,524,581	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	260,034	-	-	-
12 Other Power Supply	-	-	-	639,347	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	138,407	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(6,991,801)	-	-	-	-	-
19 Total O&M Expenses	-	(6,991,801)	-	4,423,961	-	138,407	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	631,966	-
23 Income Taxes: Federal	-	2,336,031	-	(1,478,090)	-	(257,389)	-
24 State	-	317,428	-	(200,848)	-	(34,975)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(4,338,343)	-	2,745,024	-	478,009	-
29							
30 Operating Rev For Return:	-	4,338,343	-	(2,745,024)	-	(478,009)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.244%	0.000%	-0.154%	0.000%	-0.027%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	6,991,801	-	(4,423,961)	-	(770,373)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	6,991,801	-	(4,423,961)	-	(770,373)	-
73							
74 State Income Taxes	-	317,428	-	(200,848)	-	(34,975)	-
75							
76 Taxable Income	-	6,674,373	-	(4,223,114)	-	(735,398)	-
77							
78 Federal Income Taxes	-	2,336,031	-	(1,478,090)	-	(257,389)	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Gain on Property Sales	421	1	(575,317)	OTHER	0.000%	-	
Gain on Property Sales	421	1	319,150	SG	25.929%	82,754	
Gain on Property Sales	421	1	(30,165)	SG-P	25.929%	(7,822)	
Gain on Property Sales	421	1	225,619	SO	27.327%	61,654	
Gain on Property Sales	421	1	60,956	UT	Situs	-	
Gain on Property Sales	421	1	(244)	WY	Situs	-	
			<u>0</u>			<u>136,587</u>	4.1.1
Loss on Property Sales	421	1	18,101	NUTIL	0.000%	-	
Loss on Property Sales	421	1	(20,301)	SO	27.327%	(5,548)	
Loss on Property Sales	421	1	-	OR	Situs	-	
Loss on Property Sales	421	1	256	UT	Situs	-	
Loss on Property Sales	421	1	1,944	WA	Situs	-	
			<u>0</u>			<u>(5,548)</u>	4.1.1
<b>Adjustment to Expense:</b>							
Non-utility Flights	921	1	(907)	SO	27.327%	(248)	
Customer Accounts	903	1	59,905	CN	30.344%	18,178	
Customer Accounts	903	1	(72,292)	OR	Situs	(72,292)	
Advertising Expense	909	1	(47,219)	CN	30.344%	(14,328)	
Advertising Expense	909	1	(14,370)	OR	Situs	(14,370)	
Advertising Expense	909	1	(546)	ID	Situs	-	
Advertising Expense	909	1	-	UT	Situs	-	
Office Supplies & Exp	921	1	(27,263)	SO	27.327%	(7,450)	
Outside Services	923	1	(180,053)	SO	27.327%	(49,203)	
Regulatory Commission Expense	928	1	(487)	ID	Situs	-	
Regulatory Commission Expense	928	1	(1,108)	UT	Situs	-	
Regulatory Commission Expense	928	1	(443)	OR	Situs	(443)	
Regulatory Commission Expense	928	1	2,039	WY	Situs	-	
Duplicate Charges	929	1	65,715	SO	27.327%	17,958	
Memberships	930	1	-	UT	Situs	-	
Memberships	930	1	(3,622)	SO	27.327%	(990)	
Total Miscellaneous General Expense Removal			<u>(220,651)</u>			<u>(123,188)</u>	4.1.1

**Description of Adjustment:**

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

PacifiCorp  
 Results of Operations - December 2012  
 Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>			
Gain on Property Sales	421	OTHER	575,317
Gain on Property Sales	421	SG	(319,150)
Gain on Property Sales	421	SG-P	30,165
Gain on Property Sales	421	SO	(225,619)
Gain on Property Sales	421	UT	(60,956)
Gain on Property Sales	421	WYP	244
Loss on Property Sales	421	NUTIL	(18,101)
Loss on Property Sales	421	SO	20,301
Loss on Property Sales	421	UT	(256)
Loss on Property Sales	421	WA	(1,944)
			<u>(0)</u>
<b>Non-utility Flights</b>			
Office Supplies and Expenses	921	SO	907
			<u>907</u>
<b>FERC 909 - Informational &amp; Instructional Advertising</b>			
Festivals	909	CN	523
Legislative	909	OR	334
Legislative	909	ID	546
Donations	909	OR	200
Blue Sky	909	CN	76,778
Blue Sky	909	OR	13,686
Blue Sky	903	CN	(59,905)
Blue Sky	903	OR	72,292
Blue Sky	929	SO	(65,715)
Promotional	909	CN	(31,963)
Promotional	909	OR	150
Sponsorships	909	CN	1,880
			<u>8,806</u>
<b>FERC 921 - Office Supplies &amp; Expenses</b>			
Charitable Donations and Sponsorships	921	SO	8,094
Employee Expenses	921	SO	3,693
Legislative & Lobbyist	921	SO	12,301
DSM Costs	921	SO	218
Misc Expense	921	SO	2,956
			<u>27,263</u>
<b>FERC 923 - Outside Services</b>			
SERP Banking Fees	923	SO	8,504
Intercompany SERP Costs	923	SO	169,789
Blue Sky	923	SO	1,760
			<u>180,053</u>
<b>FERC 928 - Regulatory Commission Expense</b>			
2010 EMBE Project	928	ID	487
2010 EMBE Project	928	UT	(487)
Utah 2012 GRC	928	OR	443
Utah 2012 GRC	928	UT	(443)
Wyoming RBA Case	928	UT	2,039
Wyoming RBA Case	928	WY	(2,039)
			<u>-</u>
<b>FERC 930 - Misc General Expense</b>			
Sponsorships	930	SO	3,622
			<u>3,622</u>
<b>TOTAL MISC GENERAL EXPENSE REMOVED</b>			<u>220,651</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>
<b>Adjustment to Expense:</b>							
Steam Operations	500	2	150,083	SG	25.929%	38,916	
Fuel Related - Non-NPC	501	2	4,284	SE	24.589%	1,053	
Steam Maintenance	512	2	95,833	SG	25.929%	24,849	
Hydro Operations	535	2	16,331	SG-P	25.929%	4,235	
Hydro Operations	535	2	11,133	SG-U	25.929%	2,887	
Hydro Maintenance	545	2	5,655	SG-P	25.929%	1,466	
Hydro Maintenance	545	2	2,046	SG-U	25.929%	530	
Other Operations	548	2	16,267	SG	25.929%	4,218	
Other Maintenance	553	2	4,258	SG	25.929%	1,104	
Other Expenses	557	2	70,627	SG	25.929%	18,313	
Transmission Operations	560	2	29,245	SG	25.929%	7,583	
Transmission Maintenance	571	2	22,356	SG	25.929%	5,797	
Distribution Operations	580	2	18,129	OR	Situs	18,129	
Distribution Operations	580	2	58,103	SNPD	27.182%	15,793	
Distribution Maintenance	593	2	34,300	OR	Situs	34,300	
Distribution Maintenance	593	2	18,161	SNPD	27.182%	4,937	
Customer Accounts	903	2	70,558	CN	30.344%	21,410	
Customer Accounts	903	2	18,457	OR	Situs	18,457	
Customer Services	908	2	4,733	CN	30.344%	1,436	
Customer Services	908	2	42	OTHER	0.000%	-	
Customer Services	908	2	3,539	OR	Situs	3,539	
Administrative & General	920	2	1,767	OR	Situs	1,767	
Administrative & General	920	2	194,307	SO	27.327%	53,098	
Administrative & General	935	2	(8)	OR	Situs	(8)	
Administrative & General	935	2	4,885	SO	27.327%	1,335	
			855,091			285,144	4.3.2
<b>Adjustment to Tax (remove base period):</b>							
Schedule M Adjustment	SCHMAT	1	(33,837)	SO	27.327%	(9,247)	
Deferred Tax Expense	41110	1	12,841	SO	27.327%	3,509	
ADIT Bal - 13-Mo Avg	190	1	(899,208)	SO	27.327%	(245,724)	

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2012 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>
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	3,333,391	SG	25.929%	864,328	
Fuel Related - Non-NPC	501	3	95,153	SE	24.589%	23,398	
Steam Maintenance	512	3	2,128,487	SG	25.929%	551,904	
Hydro Operations	535	3	362,723	SG-P	25.929%	94,052	
Hydro Operations	535	3	247,260	SG-U	25.929%	64,113	
Hydro Maintenance	545	3	125,597	SG-P	25.929%	32,567	
Hydro Maintenance	545	3	45,438	SG-U	25.929%	11,782	
Other Operations	548	3	361,290	SG	25.929%	93,680	
Other Maintenance	553	3	94,562	SG	25.929%	24,519	
Other Expenses	557	3	1,568,640	SG	25.929%	406,739	
Transmission Operations	560	3	649,538	SG	25.929%	168,421	
Transmission Maintenance	571	3	496,537	SG	25.929%	128,749	
Distribution Operations	580	3	402,653	OR	Situs	402,653	
Distribution Operations	580	3	1,290,484	SNPD	27.182%	350,776	
Distribution Maintenance	593	3	761,808	OR	Situs	761,808	
Distribution Maintenance	593	3	403,363	SNPD	27.182%	109,641	
Customer Accounts	903	3	1,567,116	CN	30.344%	475,530	
Customer Accounts	903	3	409,945	OR	Situs	409,945	
Customer Services	908	3	105,118	CN	30.344%	31,897	
Customer Services	908	3	929	OTHER	0.000%	-	
Customer Services	908	3	78,611	OR	Situs	78,611	
Administrative & General	920	3	39,245	OR	Situs	39,245	
Administrative & General	920	3	4,315,619	SO	27.327%	1,179,319	
Administrative & General	935	3	(188)	OR	Situs	(188)	
Administrative & General	935	3	108,496	SO	27.327%	29,648	
			<u>18,991,813</u>			<u>6,333,135</u>	4.3.2

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2013 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

**PacifiCorp**  
**Results of Operations - December 2012**  
**Wage and Employee Benefit Adjustment**

The unadjusted, annualized (12 months ended December 2012), and pro forma period (12 months ending December 2013) 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 2012 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 2012 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.
3. The annualized December 2012 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2013 (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 2013 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 2013 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2012 data escalated to December 2013. 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 2012  
Wage and Employee Benefit Adjustment

Account	Description	12 Months Ended December 2012	Annualized 12 Months Ended December 2012	Adjustment	Pro Forma 12 Months Ended December 2013	Adjustment	Ref.
5001XX	Regular Ordinary Time	426,607,087	427,746,744	1,139,657	435,909,846	8,163,102	
5002XX	Overtime	53,130,554	53,272,489	141,935	54,289,139	1,016,650	
5003XX	Premium Pay	6,614,436	6,632,107	17,670	6,758,673	126,567	
	<b>Subtotal for Escalation</b>	<b>486,352,078</b>	<b>487,651,340</b>	<b>1,299,263</b>	<b>496,957,659</b>	<b>9,306,318</b>	4.3.3&4
5005XX	Unused Leave Accrual	1,376,960	1,380,638	3,678	1,406,986	26,348	4.3.6
500600	Temporary/Contract Labor	493	493	-	493	-	
500700	Severance/Redundancy (1)	581,630	581,630	-	581,630	-	
500850	Other Salary/Labor Costs	4,526,894	4,526,894	-	4,526,894	-	
50109X	Joint Owner Cutbacks	(1,195,668)	(1,198,862)	(3,194)	(1,221,741)	(22,879)	4.3.6
	<b>Subtotal Bare Labor</b>	<b>491,642,387</b>	<b>492,942,134</b>	<b>1,299,747</b>	<b>502,251,921</b>	<b>9,309,787</b>	
500410	Annual Incentive Plan	28,057,782	28,057,782	-	34,343,019	6,285,236	4.3.6
	<b>Total Incentive</b>	<b>28,057,782</b>	<b>28,057,782</b>	<b>-</b>	<b>34,343,019</b>	<b>6,285,236</b>	
500250	Overtime Meals	951,312	951,312	-	951,312	-	
500400	Bonus and Awards	718,071	718,071	-	718,071	-	
501325	Physical Exam	8,350	8,350	-	8,350	-	
502300	Education Assistance	215,172	215,172	-	215,172	-	
580899	Mining Salary/Benefit Credit	(265,342)	(265,342)	-	(265,342)	-	
	<b>Total Other Labor</b>	<b>1,627,563</b>	<b>1,627,563</b>	<b>-</b>	<b>1,627,563</b>	<b>-</b>	
	<b>Subtotal Labor and Incentive</b>	<b>521,327,733</b>	<b>522,627,480</b>	<b>1,299,747</b>	<b>538,222,503</b>	<b>15,595,024</b>	
50110X	Pensions (2)	36,461,683	36,461,683	-	46,039,133	9,577,449	4.3.7
501115	SERP Plan	3,362,007	3,362,007	-	-	(3,362,007)	4.3.7
50115X	Post Retirement Benefits (2)	1,818,011	1,818,011	-	3,908,974	2,090,963	4.3.7
501160	Post Employment Benefits	6,455,517	6,455,517	-	6,596,289	140,772	4.3.7
	<b>Total Pensions</b>	<b>48,097,219</b>	<b>48,097,219</b>	<b>-</b>	<b>56,544,395</b>	<b>8,447,176</b>	4.3.7
501102	Pension Administration	357,605	357,605	-	357,605	-	4.3.7
50112X	Medical	56,349,856	56,349,856	-	60,623,298	4,273,442	4.3.7
501175	Dental	3,598,716	3,598,716	-	4,143,216	544,500	4.3.7
501200	Vision	484,493	484,493	-	509,680	25,187	4.3.7
50122X	Life	961,139	961,139	-	982,098	20,959	4.3.7
501250	401(k)	18,929,761	18,929,761	-	19,382,380	452,619	4.3.7
501251	401(k) Administration	216,616	216,616	-	216,616	(0)	4.3.7
501252	401(k) Fixed	14,956,771	14,956,771	-	15,282,924	326,153	4.3.7
501275	Accidental Death & Disability	9,310	9,310	-	30,342	21,032	4.3.7
501300	Long-Term Disability	3,243,595	3,243,595	-	3,314,326	70,731	4.3.7
5016XX	Worker's Compensation	1,567,361	1,567,361	-	1,601,539	34,178	4.3.7
502900	Other Salary Overhead	2,617,765	2,617,765	-	2,617,765	-	4.3.7
	<b>Total Benefits</b>	<b>103,292,989</b>	<b>103,292,989</b>	<b>-</b>	<b>109,061,790</b>	<b>5,768,801</b>	4.3.7
	<b>Subtotal Pensions and Benefits</b>	<b>151,390,208</b>	<b>151,390,208</b>	<b>-</b>	<b>165,606,185</b>	<b>14,215,978</b>	4.3.7
580500	Payroll Tax Expense	36,521,468	36,614,190	92,722	37,730,317	1,116,127	4.3.8
580700	Payroll Tax Expense-Unemployment	3,832,550	3,832,550	-	3,832,550	-	
	<b>Total Payroll Taxes</b>	<b>40,354,018</b>	<b>40,446,740</b>	<b>92,722</b>	<b>41,562,867</b>	<b>1,116,127</b>	
<b>Total Labor</b>		<b>713,071,958</b>	<b>714,464,427</b>	<b>1,392,469</b>	<b>745,391,555</b>	<b>30,927,128</b>	4.3.9
Non-Utility and Capitalized Labor		208,341,548	208,748,392	406,844	217,784,515	9,036,123	4.3.9
<b>Total Utility Labor</b>		<b>504,730,410</b>	<b>505,716,034</b>	<b>985,625</b>	<b>527,607,040</b>	<b>21,891,006</b>	4.3.9

Page 4.2

Page 4.3

Adjustment to Tax:			
Schedule M Adjustment	SCHMAT	1	(33,837) SO
Deferred Tax Expense	41110	1	12,841 SO
ADIT Bal - 13 Mon Avg	190	1	(899,208) SO

## Notes:

(1) MEHC Transition severance amortization accrual effects are not included.

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



Labor (12 months ended December 2012)

Acct	Account Desc.	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
5001XX	Reg/Ordinary Time	35,623	35,411	36,288	34,995	38,600	34,600	35,322	37,098	32,753	36,860	35,519	33,539	426,607
5002XX	Overtime	5,908	3,180	6,046	4,662	4,176	4,071	3,867	4,030	3,260	3,776	4,511	5,643	53,131
5003XX	Premium Pay	649	403	639	551	512	465	757	553	396	466	710	513	6,614
<b>Grand Total</b>		<b>42,180</b>	<b>38,994</b>	<b>42,973</b>	<b>40,208</b>	<b>43,288</b>	<b>39,136</b>	<b>39,946</b>	<b>41,680</b>	<b>36,409</b>	<b>41,101</b>	<b>40,741</b>	<b>39,695</b>	<b>486,352</b>

Ref. 4.3.2  
 Ref. 4.3.2  
 Ref. 4.3.2

Labor (12 months ended December 2012)

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
2	Officer/Exempt	14,995	15,271	16,537	14,575	16,601	15,171	15,121	16,180	13,860	15,883	15,868	14,321	184,382
3	IBEW 125	3,868	2,586	2,853	2,870	2,962	2,579	2,980	2,814	2,486	2,923	2,773	3,001	34,697
4	IBEW 659	4,453	3,082	4,457	3,608	3,758	3,208	3,336	3,567	3,158	3,608	3,446	4,704	44,385
5	UWUA 197	307	149	421	184	199	161	148	155	135	157	181	283	2,482
8	UWUA 127	3,797	3,794	3,864	4,540	4,291	3,622	3,767	3,964	3,594	3,870	3,893	3,868	46,855
9	IBEW 57 WY	50	51	48	54	57	52	62	54	52	63	47	44	634
11	IBEW 57 PD	8,709	8,116	8,481	8,477	9,085	8,362	8,782	8,774	7,683	8,492	8,654	7,737	101,351
12	IBEW 57 PS	3,807	3,841	4,118	3,870	4,107	3,871	3,633	3,969	3,482	3,905	3,687	3,776	46,067
13	PCCC Non-Exempt	789	734	697	695	722	683	695	719	664	691	677	671	8,437
15	IBEW 57 CT	267	230	272	243	268	260	240	256	236	350	291	263	3,175
18	Non-Exempt	1,138	1,140	1,224	1,091	1,239	1,168	1,182	1,229	1,059	1,157	1,224	1,027	13,878
<b>Grand Total</b>		<b>42,180</b>	<b>38,994</b>	<b>42,973</b>	<b>40,208</b>	<b>43,288</b>	<b>39,136</b>	<b>39,946</b>	<b>41,680</b>	<b>36,409</b>	<b>41,101</b>	<b>40,741</b>	<b>39,695</b>	<b>486,352</b>

Annualization Increase

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
2	Officer/Exempt	1.93%											
3	IBEW 125		1.50%										
4	IBEW 659					1.50%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							1.50%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.00%											
15	IBEW 57 CT						1.75%						
18	Non-Exempt	1.93%											

December 2012 Annualized Labor

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
2	Officer/Exempt	14,995	15,271	16,537	14,575	16,601	15,171	15,121	16,180	13,860	15,883	15,868	14,321	184,382
3	IBEW 125	3,926	2,586	2,853	2,870	2,962	2,579	2,980	2,814	2,486	2,923	2,773	3,001	34,755
4	IBEW 659	4,520	3,128	4,524	3,662	3,758	3,208	3,336	3,567	3,158	3,608	3,446	4,704	44,619
5	UWUA 197	314	152	429	188	199	161	148	155	135	157	181	283	2,507
8	UWUA 127	3,873	3,870	3,942	4,631	4,377	3,694	3,842	4,043	3,666	3,870	3,893	3,868	47,569
9	IBEW 57 WY	51	52	48	54	58	52	62	54	52	63	47	44	638
11	IBEW 57 PD	8,883	8,116	8,481	8,477	9,085	8,362	8,782	8,774	7,683	8,492	8,654	7,737	101,525
12	IBEW 57 PS	3,883	3,841	4,118	3,870	4,107	3,871	3,633	3,969	3,482	3,905	3,687	3,776	46,143
13	PCCC Non-Exempt	789	734	697	695	722	683	695	719	664	691	677	671	8,437
15	IBEW 57 CT	272	234	276	247	260	260	240	256	236	350	291	263	3,197
18	Non-Exempt	1,138	1,140	1,224	1,091	1,239	1,168	1,182	1,229	1,059	1,157	1,224	1,027	13,878
<b>Grand Total</b>		<b>42,643</b>	<b>39,124</b>	<b>43,131</b>	<b>40,361</b>	<b>43,384</b>	<b>39,209</b>	<b>40,021</b>	<b>41,759</b>	<b>36,481</b>	<b>41,101</b>	<b>40,741</b>	<b>39,695</b>	<b>487,651</b>

Ref. 4.3.2

Pro Forma Increase to December 2013

Group Code	Labor Group	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
2	Officer/Exempt	2.22%											
3	IBEW 125		2.00%										
4	IBEW 659					1.50%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	2.22%											
15	IBEW 57 CT		1.25%										
18	Non-Exempt	2.22%											

Pro Forma Labor December 2013

Group Code	Labor Group	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
2	Officer/Exempt	15,328	15,610	16,904	14,899	16,969	15,508	15,457	16,539	14,167	16,236	16,220	14,639	188,475
3	IBEW 125	3,926	2,638	2,910	2,928	3,021	2,631	3,040	2,871	2,536	2,981	2,829	3,061	35,372
4	IBEW 659	4,520	3,128	4,524	3,662	3,814	3,256	3,386	3,620	3,205	3,663	3,498	4,775	45,051
5	UWUA 197	314	152	429	188	203	164	151	158	138	161	185	289	2,531
8	UWUA 127	3,873	3,870	3,942	4,631	4,377	3,694	3,842	4,043	3,666	3,947	3,971	3,945	47,802
9	IBEW 57 WY	51	52	48	54	58	52	63	55	53	65	48	45	645
11	IBEW 57 PD	8,883	8,319	8,693	8,689	9,312	8,571	9,002	8,993	7,875	8,704	8,870	7,931	103,841
12	IBEW 57 PS	3,883	3,937	4,221	3,967	4,210	3,968	3,724	4,068	3,569	4,003	3,779	3,870	47,200
13	PCCC Non-Exempt	807	750	713	711	738	698	710	735	679	707	692	686	8,624
15	IBEW 57 CT	272	237	280	250	276	263	243	259	239	355	295	263	3,230
18	Non-Exempt	1,163	1,165	1,251	1,115	1,267	1,194	1,208	1,256	1,082	1,183	1,251	1,050	14,186
<b>Grand Total</b>		<b>43,019</b>	<b>39,858</b>	<b>43,917</b>	<b>41,094</b>	<b>44,244</b>	<b>39,999</b>	<b>40,826</b>	<b>42,598</b>	<b>37,210</b>	<b>42,003</b>	<b>41,637</b>	<b>40,553</b>	<b>496,958</b>

Ref. 4.3.2

PacifiCorp  
 Results of Operations - December 2012  
 Wage and Employee Benefit Adjustment

Labor Increases - January 2012 through December 2013

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2011 is shown as effective on January 1, 2012.

12 Months Ended December 2012

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
2	Officer/Exempt	1.93%											
3	IBEW 125		1.50%										
4	IBEW 659					1.50%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							1.50%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.00%											
15	IBEW 57 CT						1.75%						
18	Non-Exempt	1.93%											

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12 Months Ending December 2013

Group Code	Labor Group	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
2	Officer/Exempt	2.22%											
3	IBEW 125		2.00%										
4	IBEW 659					1.50%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	2.22%											
15	IBEW 57 CT		1.25%										
18	Non-Exempt	2.22%											

(1)  
(2)  
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(3)  
(1)  
(2)  
(1)

- (1) Overall actual
- (2) Labor increases supported by union contracts
- (3) Labor increases supported by planning targets. No contract in place for this period.

PacifiCorp  
 Results of Operations - December 2012  
 Wage and Employee Benefit Adjustment

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay December 2012 - ACTUAL	486,352,078	4.3.2
Regular Time/Overtime/Premium Pay December 2012 - ANNUALIZED	487,651,340	4.3.2
% Increase	0.27%	
Regular Time/Overtime/Premium Pay December 2013 - PRO FORMA	496,957,659	4.3.2
% Increase	1.91%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2012 Actual	Annual Increase	December 2012 Annualized	Annualization Adjustment	Pro Forma Increase	December 2013 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	1,376,960	0.27%	1,380,638	3,678	1.91%	1,406,986	26,348	4.3.2
Joint Owner Cutbacks	50109X	(1,195,668)	0.27%	(1,198,862)	(3,194)	1.91%	(1,221,741)	(22,879)	4.3.2
		181,292		181,777	484		185,246	3,469	

Annual Incentive Plan Escalation

Description	Account	December 2012 Actual	December 2013 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	28,057,782	34,343,019	6,285,236	4.3.2

PacifiCorp  
 Results of Operations December 2012  
 Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2012 Net of Joint Venture	Actual December 2012 GROSS	Projected December 2013 GROSS	Projected December 2013 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	36,461,683	37,362,161	47,176,140	46,039,133	9,577,449	4.3.2
501115	SERP Plan	3,362,007	3,362,007	-	-	(3,362,007)	4.3.2
50115X	Post Retirement Benefits	1,818,011	1,862,686	4,005,031	3,908,974	2,090,963	4.3.2
501160	Post Employment Benefits	6,455,517	6,647,151	6,792,101	6,596,289	140,772	4.3.2
	Subtotal	48,097,219	49,234,005	57,973,273	56,544,395	8,447,176	4.3.2
501102	Pension Administration	357,605	366,831	366,831	357,605	-	4.3.2
50112X	Medical	56,349,856	58,220,510	62,635,818	60,623,298	4,273,442	4.3.2
501175	Dental	3,598,716	3,701,051	4,261,035	4,143,216	544,500	4.3.2
501200	Vision	484,493	498,362	524,269	509,680	25,187	4.3.2
50122X	Life	961,139	990,878	1,012,485	982,098	20,959	4.3.2
501250	401(k)	18,929,761	19,557,088	20,024,707	19,382,380	452,619	4.3.2
501251	401(k) Administration	216,616	231,434	231,434	216,616	-	4.3.2
501252	401(k) Fixed	14,956,771	15,694,934	16,037,184	15,282,924	326,153	4.3.2
501275	Accidental Death & Disability	9,310	9,717	31,668	30,342	21,032	4.3.2
501300	Long-Term Disability	3,243,595	3,339,894	3,412,725	3,314,326	70,731	4.3.2
5016XX	Worker's Compensation	1,567,361	1,624,325	1,659,746	1,601,539	34,178	4.3.2
502900	Other Salary Overhead	2,617,765	2,617,975	2,617,975	2,617,765	-	4.3.2
	Subtotal	103,292,989	106,852,998	112,815,876	109,061,790	5,768,801	4.3.2
	Grand Total	151,390,208	156,087,003	170,789,149	165,606,185	14,215,978	4.3.2
		Ref 4.3.2			Ref 4.3.2	Ref 4.3.2	

**PacifiCorp**  
**Results of Operations December 2012**  
**Wage and Employee Benefit Adjustment**  
**Payroll Tax Adjustment Calculation**

<b>FICA Calculated on December 2012 Annualized Labor</b>		<b>Reference</b>
Annualized Wages Adjustment	1,299,747	4.3.2
Annualized Incentive Adjustment	-	4.3.2
	<u>1,299,747</u>	
Medicare Rate (no cap)	<u>1.45%</u>	
	18,846	
Social Security Rate	<u>6.20%</u>	
	80,584	
Percentage of Social Security Eligible Wages	<u>91.67%</u>	
	73,876	
<b>Total FICA Tax</b>	<u><b>92,722</b></u>	4.3.2
<b>FICA Calculated on December 2013 Pro Forma Labor</b>		
Pro Forma Wages Adjustment	9,309,787	4.3.2
Pro Forma Incentive Adjustment	6,285,236	4.3.2
	<u>15,595,024</u>	
Medicare Rate (no cap)	<u>1.45%</u>	
	226,128	
Social Security Rate	<u>6.20%</u>	
	966,891	
Percentage of Social Security Eligible Wages	<u>92.05%</u>	
	889,999	
<b>Total FICA Tax</b>	<u><b>1,116,127</b></u>	4.3.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Other Purchased Power	557	1	(2,636,076)	SG	25.929%	(683,518)	4.4.1
Other Purchased Power	557	1	(6,143,313)	SG	25.929%	(1,592,923)	4.4.1
Advertising	909	1	(1,777)	CN	30.344%	(539)	4.4.1
Other Purchased Power	557	1	8,779,389	ID	Situs	-	4.4.1
Advertising	909	1	1,777	ID	Situs	-	4.4.1
			0			(2,276,980)	

**Description of Adjustment:**

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

**PacifiCorp**  
**Results of Operations - December 2012**  
**Idaho Irrigation Load Control**

	<b>FERC</b>			
	<b><u>Account</u></b>	<b><u>Factor</u></b>	<b><u>Amount</u></b>	
Idaho Irrigation Load Control Incentive Payments	557	SG	6,143,313	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	2,636,076	Ref. 4.4
Irrigation Load Control Program Costs	909	CN	1,777	Ref. 4.4
			<b><u>8,781,166</u></b>	



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
1) Boilermaker Pension Reserve	557	2	4,302,803	SE	24.589%	1,058,032	
2) EEOC settlement correction	930	2	50,000	SO	27.327%	13,663	4.5.1

**Description of Adjustment:**

Two accounting entries were made to expense accounts during the 12-months ending December 2012 that are non-recurring in nature or relate to a prior period. These transactions are removed to normalize test period results. A description of each item is provided on page 4.5.1.

PacifiCorp  
 Results of Operations - December 2012  
 Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	9/21/2012	<b>Boilermaker Pension Reserve:</b> This reserve was set up in 2011 to establish a contingent liability for indemnification of a union dispute. In 2012 this reserve was reversed due to a favorable arbitration ruling.	557	SE	(4,302,803)	Ref 4.5
2	4/24/2012	<b>EEOC Settlement Reversal:</b> An EEOC penalty applicable to a prior period was reclassified in CY 2012.	930	SO	(50,000)	Ref 4.5
<b>Total</b>					<b>(4,352,803)</b>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Remove DSM Amortization Expense	908	1	(1,993,803)	CA	Situs	-	
	908	1	(4,874,821)	ID	Situs	-	
	908	1	(24,562,034)	OR	Situs	(24,562,034)	
	908	1	(44,538,888)	UT	Situs	-	
	908	1	(10,089,223)	WA	Situs	-	
	908	1	(3,216,049)	WY	Situs	-	
			<u>(89,274,818)</u>			<u>(24,562,034)</u>	4.6.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	1	(3,195,980)	SO	27.327%	(873,358)	
Schedule M Adjustment	SCHMDT	1	(4,947)	OR	Situs	(4,947)	
Deferred Tax Expense	41110	1	1,212,906	SO	27.327%	331,448	
Deferred Tax Expense	41010	1	1,877	OR	Situs	1,877	
13 Mos Average	283	1	(1,736,722)	SO	27.327%	(474,590)	
13 Mos Average	190	1	(875,419)	OR	Situs	(875,419)	

**Description of Adjustment:**

This adjustment removes January 2012 through December 2012 expenses associated with the Company's Demand-side Management (DSM) programs. The January 2012 through December 2012 revenues are removed through the revenue adjustments. DSM program costs are recovered in each state through separate tariff riders.

**Remove DSM Amortization Expense:**

FERC Account	Description	Allocation	Unadjusted Actuals
908	CA DSM AMORT-SBC/ECC	CA	1,993,803
908	IDU DSM AMORT-SBC/ECC	IDU	4,874,821
908	OR DSM AMORT-SBC/ECC	OR	24,562,034
908	UT DSM AMORT-SBC/ECC	UT	44,538,888
908	WA DSM AMORT-SBC/ECC	WA	10,089,223
908	WY DSM AMORT-SBC/ECC	WY	3,216,049
			<u>89,274,818</u>

Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<u>Remove expense charged when Tariff Rider Reg assets amortized</u>							
GRID West - Oregon	904	1	(363,836)	OR	Situs	(363,836)	4.7.1
MEHC Transition Plan - 2006	920	1	(891,226)	OR	Situs	(891,226)	4.7.2
<b>Tax Adjustments:</b>							
13M Avg ADIT Bal Accr CIC Sever. 287413	190	1	9,806	SO	27.327%	2,680	
SCH M Adj. - OR RTO Grid West N/R	SCHMAT	1	(361,562)	OR	Situs	(361,562)	
Deferred Tax Expense	41110	1	137,216	OR	Situs	137,216	
13M Avg ADIT Balance - Pension 287577	283	1	(2,597,765)	OR	Situs	(2,597,765)	
13M Avg ADIT Balance, Pension 287584	283	1	494,226	OR	Situs	494,226	

**Description of Adjustment:**

In UE 210, the Company agreed to set up tariff riders to collect the balance of the GRID - West Reg Asset and, the Oregon MEHC Transition Plan Reg Asset. These tariff riders are credited to revenues when collected and removed from revenues in the Revenue Normalizing Adjustment, 3.2. These regulatory assets are amortized in unadjusted results by charging expense. This adjustment removes that expense.

PacifiCorp  
 Results of Operations - December 2012  
 Tariff Rider Adjustment  
 Oregon Grid West Loan - Account 187081

This regulatory asset should not affect results of operations since it is being collected through an Oregon tariff rider.  
 Remove costs charged to expense in unadjusted results when the GRID West - Oregon was amortized:

Year	Account	Text	RefDoc.No.	FERC Acct	Locatn	Allocator	In TC	Pstng Date
2012	550785	OR RTO Grid West NR rev est amor - Nov 11	122371463	9040000	000108	OR	(32,500)	01/12/2012
2012	550785	OR RTO Grid West NR est amort - Dec 11	122371463	9040000	000108	OR	37,500	01/12/2012
2012	550785	OR RTO Grid West NR actual amort - Nov 11	122371463	9040000	000108	OR	38,303	01/12/2012
2012	550785	OR RTO Grid West NR rev est amor - Jan 12	122446544	9040000	000108	OR	(37,500)	02/08/2012
2012	550785	OR RTO Grid West NR est amort - Feb 12	122446544	9040000	000108	OR	38,500	02/08/2012
2012	550785	OR RTO Grid West NR actual amort - Jan 12	122446544	9040000	000108	OR	38,928	02/08/2012
2012	550785	OR RTO Grid West NR rev est amor - Feb 12	122531922	9040000	000108	OR	(38,500)	03/12/2012
2012	550785	OR RTO Grid West NR est amort - Mar 12	122531922	9040000	000108	OR	35,000	03/12/2012
2012	550785	OR RTO Grid West NR actual amort - Feb 12	122531922	9040000	000108	OR	34,319	03/12/2012
2012	550785	OR RTO Grid West NR rev est amor - Mar	122830943	9040000	000108	OR	(35,000)	04/17/2012
2012	550785	OR RTO Grid West NR est amort - Apr	122830943	9040000	000108	OR	34,000	04/17/2012
2012	550785	OR RTO Grid West NR actual amort - Mar	122830943	9040000	000108	OR	33,370	04/17/2012
2012	550785	OR RTO Grid West NR rev est amor - Apr 12	122891719	9040000	000108	OR	(34,000)	05/11/2012
2012	550785	OR RTO Grid West NR est amort - May 12	122891719	9040000	000108	OR	32,000	05/11/2012
2012	550785	OR RTO Grid West NR actual amort - Apr 12	122891719	9040000	000108	OR	31,886	05/11/2012
2012	550785	OR RTO Grid West NR rev est amor - May 12	122967441	9040000	000108	OR	(32,000)	06/13/2012
2012	550785	OR RTO Grid West NR est amort - Jun 12	122967441	9040000	000108	OR	29,000	06/13/2012
2012	550785	OR RTO Grid West NR actual amort - May 12	122967441	9040000	000108	OR	28,525	06/13/2012
2012	550785	OR RTO Grid West NR rev est amor - Jun 12	123265711	9040000	000108	OR	(29,000)	07/19/2012
2012	550785	OR RTO Grid West NR est amort - Jul 12	123265711	9040000	000108	OR	30,000	07/19/2012
2012	550785	OR RTO Grid West NR actual amort - Jun 12	123265711	9040000	000108	OR	29,670	07/19/2012
2012	550785	OR RTO Grid West NR rev est amor - Jul 12	123320432	9040000	000108	OR	(30,000)	08/10/2012
2012	550785	OR RTO Grid West NR est amort - Aug 12	123320432	9040000	000108	OR	30,500	08/10/2012
2012	550785	OR RTO Grid West NR actual amort - Jul 12	123320432	9040000	000108	OR	30,614	08/10/2012
2012	550785	OR RTO Grid West NR rev est amor - Aug 12	123395261	9040000	000108	OR	(30,500)	09/12/2012
2012	550785	OR RTO Grid West NR est amort - Sep 12	123395261	9040000	000108	OR	31,000	09/12/2012
2012	550785	OR RTO Grid West NR actual amort - Aug 12	123395261	9040000	000108	OR	33,394	09/12/2012
2012	550785	OR RTO Grid West NR rev est amor - Sept 12	123691310	9040000	000108	OR	(31,000)	10/12/2012
2012	550785	OR RTO Grid West NR est amort - Oct 12	123691310	9040000	000108	OR	32,000	10/12/2012
2012	550785	OR RTO Grid West NR actual amort - Sept 12	123691310	9040000	000108	OR	32,168	10/12/2012
2012	550785	OR RTO Grid West NR rev est amor - Oct 12	123765925	9040000	000108	OR	(32,000)	11/13/2012
2012	550785	OR RTO Grid West NR est amort - Nov 12	123765925	9040000	000108	OR	28,000	11/13/2012
2012	550785	OR RTO Grid West NR actual amort - Oct 12	123765925	9040000	000108	OR	29,608	11/13/2012
2012	550785	OR RTO Grid West NR rev est amor - Nov 12	123834127	9040000	000108	OR	(28,000)	12/13/2012
2012	550785	OR RTO Grid West NR est amort - Dec 12	123834127	9040000	000108	OR	7,000	12/13/2012
2012	550785	OR RTO Grid West NR actual amort - Nov 12	123834127	9040000	000108	OR	28,551	12/13/2012
							<u>363,836</u>	
							Ref 4.7	

PacifiCorp  
 Results of Operations - December 2012  
 Tariff Rider Adjustment  
 MEHC Transition Costs - Account 187214

This Regulatory asset should not affect results of operations since it is being collected through an Oregon tariff rider.  
 Remove Costs charged to expense in unadjusted results when the Oregon MEHC Transition Severance Costs were amortized:

<u>Year</u>	<u>Account</u>	<u>Text</u>	<u>RefDoc.No.</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Allocator</u>	<u>In TC</u>	<u>Pstng Date</u>
2012	500700	OR-MEHC 2006 Tran Costs reverse est amort-Dec 11	122374239	9200000	000108	OR	(170,000)	01/12/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-Jan 12	122374239	9200000	000108	OR	200,000	01/12/2012
2012	500700	OR-MEHC 2006 Tran Costs Dec 11 actual amort	122374239	9200000	000108	OR	204,278	01/12/2012
2012	500700	OR-MEHC 2006 Tran Costs reverse est amort-Jan 12	122452161	9200000	000108	OR	(200,000)	02/09/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-Feb 12	122452161	9200000	000108	OR	205,000	02/09/2012
2012	500700	OR-MEHC 2006 Tran Costs Jan 12 actual amort	122452161	9200000	000108	OR	207,619	02/09/2012
2012	500700	OR-MEHC 2006 Tran Costs reverse est amort-Feb 12	122531862	9200000	000108	OR	(205,000)	03/13/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-Mar 12	122531862	9200000	000108	OR	190,000	03/13/2012
2012	500700	OR-MEHC 2006 Tran Costs Feb 12 actual amort	122531862	9200000	000108	OR	183,045	03/13/2012
2012	500700	OR-MEHC 2006 Tran Costs reverse est amort-Mar 12	122830944	9200000	000108	OR	(190,000)	04/17/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-Apr 12	122830944	9200000	000108	OR	180,000	04/17/2012
2012	500700	OR-MEHC 2006 Tran Costs Mar 12 actual amort	122830944	9200000	000108	OR	177,965	04/17/2012
2012	500700	OR-MEHC 2006 Tran Costs reverse est amort-Apr 12	122891722	9200000	000108	OR	(180,000)	05/11/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-May 12	122891722	9200000	000108	OR	168,000	05/11/2012
2012	500700	OR-MEHC 2006 Tran Costs Apr 12 actual amort	122891722	9200000	000108	OR	170,070	05/11/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-May 12	122955529	9200000	000108	OR	28,000	05/31/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-May 12	122955529	9200000	000108	OR	(168,000)	05/31/2012
2012	500700	OR-MEHC 2006 Tran Costs reverse est amort-May12	122967668	9200000	000108	OR	(28,000)	06/13/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-Jun 12	122967668	9200000	000108	OR	31,000	06/13/2012
2012	500700	OR-MEHC 2006 Tran Costs May 12 actual amort	122967668	9200000	000108	OR	112,571	06/13/2012
2012	500700	OR-MEHC 2006 Tran Costs reverse est amort-Jun12	123268376	9200000	000108	OR	(31,000)	07/20/2012
2012	500700	OR-MEHC 2006 Tran Costs est amort-Jul 12	123268376	9200000	000108	OR	5,000	07/20/2012
2012	500700	OR-MEHC 2006 Tran Costs Jun 12 actual amort	123268376	9200000	000108	OR	5,594	07/20/2012
2012	500700	OR-MEHC 2006 Tran Costs reverse est amort-Jul 12	123320438	9200000	000108	OR	(5,000)	08/10/2012
2012	500700	OR-MEHC 2006 Tran Costs Jul 12 actual amort	123320438	9200000	000108	OR	84	08/10/2012
							891,226	
							891,226	Ref 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove general liability premiums	925	3	(1,758,785)	SO	27.327%	(480,619)	4.8.1
Remove provision for injuries & damages	925	3	(45,658,606)	SO	27.327%	(12,477,017)	4.8.1
Remove net charges to OR inj. & dam. res.	925	3	801,169	OR	Situs	801,169	4.8.1
Test period level of gen. liability premiums	925	3	1,618,029	SO	27.327%	442,155	4.8.2
Test period level of provision for inj. & dam.	925	3	3,369,178	OR	Situs	3,369,178	4.8.3
Remove property premiums	924	3	(7,595,382)	SO	27.327%	(2,075,572)	4.8.1
Remove provision for property damages	924	3	(5,277,348)	OR	Situs	(5,277,348)	4.8.1
Test period level of prop. Insur. premiums	924	3	6,423,396	SO	27.327%	1,755,306	4.8.2
Test period level of prov. for prop. damages	924	3	6,950,947	OR	Situs	6,950,947	4.8.4
Remove CA CEMA Reg Asset	924	1	(65,970)	SO	27.327%	(18,027)	4.8.1
<b>Adjustment to Tax:</b>							
MEHC Insurance Services - Receivable	SCHMDP	1	(2,022,305)	SO	27.327%	(552,630)	
Schedule M -	SCHMAT	1	801,169	OR	Situs	801,169	
Deferred Tax Expense	41110	1	(304,051)	OR	Situs	(304,051)	
ADIT - Reg Liability OR Inj. & Damages Res.	190	1	10,536	OR	Situs	10,536	
Schedule M	SCHMAT	1	6,079,456	OR	Situs	6,079,456	
Deferred Tax Expense	41110	1	(2,307,215)	OR	Situs	(2,307,215)	
ADIT - Reg Liab. OR Prop. Insurance Res.	190	1	(730,375)	OR	Situs	(730,375)	
Schedule M	SCHMDT	1	35,650,850	SO	27.327%	9,742,222	
Deferred Tax Expense	41010	1	13,529,854	SO	27.327%	3,697,271	
ADIT - Injuries and Damages Accrual	190	1	(3,115,918)	SO	27.327%	(851,479)	

**Description of Adjustment:**

This adjustment removes the accrual of injuries and damages from the base period and replaces them with a five-year average. Accrual for property damages is also removed from the base period and is replaced by a provision for property damage based on a historical 10-year average escalated by CPI as was done in UE-217. Insurance premiums have been adjusted to the test period level. This adjustment also removes expense entries related to the California Catastrophic Event Memorandum Account (CEMA) from Results. This is being recovered through a tariff rider in California.



PacifiCorp  
 Results of Operations - December 2012  
 Insurance Expense  
 Base Period Amounts to Remove from Results

	<b>Included in Results- 12 Months Ending December 2012</b>		
	<u>Amount</u>	<u>Allocator</u>	
General Liability Insurance premiums	1,680,855	SO	
Directors & Officers Liability Insurance (ends March 2012)	77,929	SO	
Provision for liability insurance to remove from base period	<u>1,758,785</u>	SO	
	<b>Ref 4.7</b>		
Accrual for large damage claims	47,051,176	SO	
Accrual for insurance reimbursement of large damage claims	<u>(1,392,570)</u>	SO	
Accrual for damage claims to remove from base period	<u>45,658,606</u>	SO	
	<b>Ref 4.7</b>		
Oregon charges to injuries & damages reserve in excess of accruals	<b>(801,169)</b>	OR	
	<b>Ref 4.7</b>		
Commercial Property Insurance premiums to remove from base	<b>7,595,382</b>	SO	
	<b>Ref 4.7</b>		
Accrual for Oregon Property Damages	<b>5,277,348</b>	OR	Ref 4.8
Entries related to the CEMA regulatory asset	<b>65,970</b>	CA	Ref 4.8

**PacifiCorp**  
**Results of Operations - December 2012**  
**Insurance Expense**  
**Expected Future Premium**

The Company is projecting the insurance premium for Calendar Year 2013 to be at the same level as that renewed in October, 2012.

	<u>Policy Effective Date</u>	<u>Policy Limit</u>	<u>Coverage</u>	<u>Self-Insured Retention</u>	Premium allocated to <u>PacifiCorp Electric</u>	
General Liability Insurance	10/1/12 - 10/1/13	340,000,000	All liability losses	10,000,000	<b>1,618,029</b>	<b>Ref 4.8</b>
Property Insurance	10/1/12-10/1/13	400,000,000	Property/Boiler Machinery	7,500,000	<b>6,423,396</b>	<b>Ref 4.8</b>

PacifiCorp  
 Results of Operations - December 2012  
 Insurance Expense  
 Provision for Injuries & Damages  
 5-Year Average

	<u>Begin Bal</u>	<u>Accruals</u>	<u>Claims Paid</u>	<u>End Bal</u>
2008	(6,054,192)	(8,500,333)	6,052,961	(8,501,565)
2009	(8,501,565)	(4,492,982)	5,506,675	(7,487,871)
2010	(7,487,871)	(4,815,080)	3,803,952	(8,499,000)
2011	(8,499,000)	(2,838,161)	5,869,161	(5,468,000)
2012	(5,468,000)	(40,870,138)	11,419,288	(34,918,850)
Average Accrual		12,303,339		
Oregon SO Allocation %		27.5931%		
<b>Oregon Allocated Annual Accrual</b>		<b>3,394,867</b>		
		<b>Ref 4.8</b>		

PacifiCorp  
Oregon General Rate Case - December 2014  
Insurance Expense  
Provision for Property Damages  
10-Year Average

	Actual Losses			Escalate to 2013		
	System Transmission Losses	Oregon Distribution Losses	System Non-T&D Losses	End CPI-U Index*	% Increase	% Increase to 2013
Jan 2003 - Mar 2003	4,625	322,814	763,166	180.9		
Apr 2003 - Mar 2004	17,046	4,943,627	1,181,239	184.2	1.82%	128.86%
Apr 2004 - Mar 2005	134,267	2,055,410	1,640,821	187.4	1.74%	126.55%
Apr 2005 - Mar 2006	158,670	2,639,560	938,406	193.3	3.15%	124.39%
Apr 2006 - Mar 2007	248,981	8,184,485	669,592	199.8	3.36%	120.59%
Apr 2007 - Mar 2008	1,722,233	11,252,643	1,038,168	205.352	2.78%	116.67%
Apr 2008 - Mar 2009	333,115	5,387,613	6,784,172	213.528	3.98%	113.51%
Apr 2009 - Mar 2010	1,155,791	2,626,944	2,535,080	212.709	-0.38%	109.17%
Apr 2010 - Mar 2011	546,027	5,923,626	1,905,772	217.631	2.31%	109.59%
Apr 2011 - Mar 2012	418,493	7,189,755	100,537	223.467	2.68%	107.11%
Apr 2012 - Dec 2012	327,133	5,406,075	71,553	229.392	2.65%	104.31%
2012 - 2013				229.601	0.09%	101.62%
<b>Total</b>	<b>3,774,728</b>	<b>37,413,096</b>	<b>15,550,644</b>		1.53%	

	Actual Losses Escalated to CY 2013			
	System Transmission Losses	Oregon Distribution Losses	System Non-T&D Losses	
Jan 2003 - Mar 2003	5,960	415,970	983,397	
Apr 2003 - Mar 2004	21,572	6,256,114	1,494,847	
Apr 2004 - Mar 2005	167,012	2,556,687	2,040,987	
Apr 2005 - Mar 2006	191,343	3,183,085	1,131,638	
Apr 2006 - Mar 2007	290,482	9,548,705	781,202	
Apr 2007 - Mar 2008	1,954,977	12,773,332	1,178,467	
Apr 2008 - Mar 2009	363,654	5,881,528	7,406,118	
Apr 2009 - Mar 2010	1,266,607	2,878,813	2,778,142	
Apr 2010 - Mar 2011	584,847	6,344,764	2,041,262	
Apr 2011 - Mar 2012	436,539	7,499,794	104,872	
Apr 2012 - Dec 2012	332,425	5,493,541	72,711	
Total in 2014 \$	5,615,416.88	62,832,335.19	20,013,643.35	
10 Year Average	561,541.69	6,283,233.52	2,001,364.33	
Oregon Allocation Factor	SG	Situs	SG	
Oregon Allocation %	26.311%	100.000%	26.311%	
<b>Oregon Allocated 10 Year Average</b>	<b>147,745</b>	<b>6,283,234</b>	<b>526,572</b>	<b>Total</b> <b>6,957,551</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	1	4,291,207	SG	25.929%	1,112,683	4.9.1
Generation Overhaul Expense - Cholla	510	1	145,029	SG	25.929%	37,605	4.9.1
Generation Overhaul Expense - Other	553	1	(3,249,503)	SG	25.929%	(842,576)	4.9.1
			<u>1,186,734</u>			<u>307,713</u>	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2012 using a four-year average methodology. The actual overhaul costs for the year ended December 2012 are subtracted from the four-year average which results in this adjustment.

**Rocky Mountain Power**  
**Results of Operations - December 2012**  
**Generation Overhaul Expense**

**FUNCTION: OTHER**

<b>Period</b>	<b>Overhaul Expense</b>	<b>Restate to</b>	
		<b>Constant Dollars</b>	<b>Constant Dollars</b>
Year Ending Dec 2009	9,855,755	7.43%	10,588,010
Year Ending Dec 2010	2,640,922	5.94%	2,797,808
Year Ending Dec 2011	6,580,882	2.36%	6,736,171
Year Ending Dec 2012	11,040,000		11,040,000
4 Year Average	7,529,390		7,790,497
Year Ending Dec 2012 Overhaul Expense - Other			11,040,000 Ref 4.9.2
Total 4 Year Average - Other			7,790,497
Adjustment			<b>(3,249,503) Ref 4.9</b>

**FUNCTION: STEAM**

<b>Period</b>	<b>Overhaul Expense</b>	<b>Restate to</b>	
		<b>Constant Dollars</b>	<b>Constant Dollars</b>
Year Ending Dec 2009	25,392,474	9.19%	27,725,577
Year Ending Dec 2010	32,238,312	7.03%	34,505,535
Year Ending Dec 2011	34,525,302	2.54%	35,402,718
Year Ending Dec 2012	26,823,000		26,823,000
4 Year Average	29,744,772		31,114,207
Total 4 Year Average - Steam			31,114,207
Year Ending Dec 2012 Overhaul Expense - Steam			26,823,000 Ref 4.9.2
Total 4 Year Average - Steam			31,114,207
Adjustment			<b>4,291,207 Ref 4.9</b>

**Cholla**

<b>Period</b>	<b>Overhaul Expense</b>	<b>Restate to</b>	
		<b>Constant Dollars</b>	<b>Constant Dollars</b>
Year Ending Dec 2009	-	9.19%	-
Year Ending Dec 2010	542,000	7.03%	580,117
Year Ending Dec 2011	-	2.54%	-
Year Ending Dec 2012	-		-
4 Year Average	135,500		145,029
Year Ending Dec 2012 Overhaul Expense - Cholla			- Ref 4.9.2
Total 4 Year Average - Cholla			145,029
Adjustment			<b>145,029 Ref 4.9</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Coal Fired Generation	512	3	9,432,640	SG	25.929%	2,445,825	4.10.1
Geothermal Generation	512	3	355,120	SG	25.929%	92,080	4.10.1
Gas Generation	549	3	(264,854)	SG	25.929%	(68,675)	4.10.1
Gas Generation - Gadsby	549	3	163,896	SG	25.929%	42,497	4.10.1
Partner Operated Generation - Steam	512	3	3,540,279	SG	25.929%	917,972	4.10.1
Partner Operated Generation - Other	549	3	629,815	SG	25.929%	163,307	4.10.1
Partner Operated Generation - Cholla	512	3	264,961	SG	25.929%	68,703	4.10.1
Hydro - West	535	3	1,091,759	SG-P	25.929%	283,086	4.10.2
Hydro - East	535	3	(88,904)	SG-U	25.929%	(23,052)	4.10.2
Wind Generation	549	3	1,936,865	SG-W	25.929%	502,217	4.10.2
			<u>17,061,577</u>			<u>4,423,961</u>	

**Description of Adjustment:**

This adjustment adds incremental O&M to the twelve months ended December 2012 to bring it to the projected O&M level for the twelve months ending December 2013.

PacifiCorp  
 Results of Operations - December 2012  
 Incremental O&M  
 O&M by Plant (Excluding labor, net power costs, and overhauls)

	<u>12ME Dec 2012 Actuals</u>	<u>12ME Dec 2013 Forecast</u>	<u>Adjustment</u>	
	(A)	(B)	(C = B - A)	
<b>Coal Fired Generation</b>				
Carbon	5,145,052	4,884,000	(261,052)	
Dave Johnston	16,633,475	18,300,000	1,666,525	
Hunter	26,260,657	29,179,642	2,918,985	
Huntington	16,190,588	18,346,000	2,155,412	
Jim Bridger	20,658,057	21,654,460	996,403	
Naughton	14,308,866	16,761,714	2,452,848	
Wyodak	5,946,480	5,450,000	(496,480)	
	<u>105,143,176</u>	<u>114,575,817</u>	<u>9,432,640</u>	<b>Ref 4.10</b>
<b>Gas &amp; Geothermal Generation</b>				
Blundell	806,868	1,161,988	355,120	<b>Ref 4.10</b>
Gadsby	3,553,108	3,717,004	163,896	<b>Ref 4.10</b>
Chehalis	1,708,637	1,726,716	18,079	
Currant Creek	1,483,962	1,343,770	(140,192)	
Lake Side	2,696,247	2,548,102	(148,144)	
Gas Administration	36,197	41,600	5,403	
			<u>(264,854)</u>	<b>Ref 4.10</b>
	<u>10,285,019</u>	<u>10,539,181</u>	<u>254,162</u>	
<b>Partner Operated Generation**</b>				
Camas	21,507	90,000	68,493	
Hermiston	5,900,678	6,462,000	561,322	
			<u>629,815</u>	<b>Ref 4.10</b>
Cholla	28,623,039	28,888,000	264,961	<b>Ref 4.10</b>
Colstrip	7,428,332	8,800,000	1,371,668	
Craig	10,745,872	12,145,000	1,399,128	
Hayden	4,918,517	5,688,000	769,483	
			<u>3,540,279</u>	<b>Ref 4.10</b>
	<u>57,637,945</u>	<u>62,073,000</u>	<u>4,435,055</u>	
<b>Subtotal</b>	<u>173,066,140</u>	<u>187,187,997</u>	<u>14,121,857</u>	

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



PacifiCorp  
 Results of Operations - December 2012  
 Incremental O&M  
 Non-Labor O&M

	<u>12ME Dec 2012 Actuals</u> (A)	<u>12ME Dec 2013 Forecast</u> (B)	<u>Adjustment</u> (C = B - A)
<b>Hydro Generation</b>			
<u>East</u>			
Grace Flowline Maintenance	341,827	234,000	(107,827)
<u>West</u>			
Lewis River Hatchery	2,531,565	2,562,000	30,435
Lewis River Implementation	1,146,132	2,351,932	1,205,800
Prospect	160,157	-	(160,157)
Swift	144,017	-	(144,017)
North Umpqua Implementation	1,099,614	1,135,046	35,432
			<u>967,493</u>
<u>System Hydro: Split East 13.2%, West 86.8%</u>			
FERC Land Use Fee	182,215	707,009	524,794
FERC Admin Fees	2,983,740	2,587,613	(396,127)
NERC-CIPS Contract Services	46,745	92,000	45,255
LR Recreation Services	377,000	433,000	56,000
Other Regulatory fees	789,494	687,197	(102,297)
Training	73,000	125,000	52,000
Hydro North/LR Forest Mgmt	392,000	350,000	(42,000)
Hydro Dam Safety & Surveys	416,126	603,075	186,949
Generator Cleaning	104,959	229,390	124,431
Bridge Structural Analysis	31,395	91,350	59,955
Mandated Hydro Housing Repairs	33,733	-	(33,733)
Red Blanket Canal Dredging	49,836	-	(49,836)
P3 Flowline Repairs / Remove Rocks	98,145	-	(98,145)
P2 Power Canal Repairs	146,517	-	(146,517)
Hydro General WECC Generator Tes	54,541	17,000	(37,541)
			<u>143,188</u>
		East Hydro Generation	(107,827)
		System Hydro Generation @ 13.2% share for East	<u>18,922</u>
		<b>Total Hydro Generation Adjustment - East</b>	<b>(88,904) Ref 4.10</b>
		West Hydro Generation	967,493
		System Hydro Generation @ 86.8% share for West	<u>124,266</u>
		<b>Total Hydro Generation Adjustment - West</b>	<b>1,091,759 Ref 4.10</b>
	<u>11,202,756</u>	<u>12,205,611</u>	<u>1,002,855</u>
<b>Wind Generation</b>			
Materials	2,130,183	6,205,968	4,075,785
Third Party Contracts	16,032,718	13,091,629	(2,941,089)
Other	3,232,509	4,034,679	802,170
	<u>21,395,411</u>	<u>23,332,276</u>	<u>1,936,865</u>
<b>Subtotal</b>	<u>32,598,167</u>	<u>35,537,887</u>	<u>2,939,720</u>
<b>Grand Total</b>	<u>205,664,307</u>	<u>222,725,885</u>	<u>17,061,577 Ref 4.10</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>
<b>Adjustment to Expense:</b>							
<b>Remove Total Memberships and Subscriptions in Account 930.2</b>							
	930	1	(5,911,318)	SO	27.327%	(1,615,371)	
	930	1	(72,818)	OR	Situs	(72,818)	
Total			<u>(5,984,136)</u>			<u>(1,688,189)</u>	4.11.1
<b>Add Back 75% of National &amp; Regional Memberships</b>							
Various	930	1	2,157,862	SO	27.327%	589,674	4.11.1
OR Situs Memberships	930	1	27,896	OR	Situs	27,896	4.11.1
Total			<u>2,185,758</u>			<u>617,570</u>	
<b>Add Back 100% of Mandated Memberships</b>							
WECC	930	1	3,162,479	SO	27.327%	864,203	4.11.1

**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 dues are included at 100% since it is a mandated membership.

Account	Factor	Description	Amount	
<b>Remove Total Memberships and Subscriptions in Account 930.2</b>				
930.2	SO	Included in Unadjusted Results	(5,911,318)	
930.2	OR	Included in Unadjusted Results	(72,818)	
			<u>(5,984,136)</u>	Ref 4.11
<b>Allowed National and Regional Trade Memberships at 75%</b>				
930.2	SO	ALTRUSA INTERNATIONAL INC	95	
930.2	SO	ASSOCIATED OREGON INDUSTRIES	56,000	
930.2	SO	ASSOCIATED TAXPAYERS OF IDAHO INC	1,700	
930.2	SO	ASSOCIATION OF IDAHO CITIES	300	
930.2	SO	ASSOCIATION OF WASHINGTON CITIES	1,000	
930.2	SO	ASTORIA AREA CHAMBER OF COMMERCE	448	
930.2	SO	BEAR RIVER VALLEY CHAMBER OF	350	
930.2	SO	BIRGHAM CITY AREA CHAMBER	240	
930.2	SO	BROWNSVILLE CHAMBER OF COMMERCE	90	
930.2	SO	CALIFORNIA ASSOC FOR LOCAL	785	
930.2	SO	CANNON BEACH CHAMBER OF COMMERCE	290	
930.2	SO	CENTRAL LIONS CLUB	36	
930.2	SO	CHAMBER OF COMMERCE - CITY OF ROGUE	59	
930.2	SO	CITY CLUB OF IDAHO FALLS	50	
930.2	SO	COLUMBIA CORRIDOR ASSN	3,000	
930.2	SO	CONSORTIUM FOR ENERGY EFFICIENCY	17,516	
930.2	SO	CRESCENT CITY - DEL NORTE COUNTY	520	
930.2	SO	DATA ADMINISTRATION MGMT ASSOC	700	
930.2	SO	DOUGLAS ROTARY CLUB	130	
930.2	SO	DRAPER AREA CHAMBER OF COMMERCE	430	
930.2	SO	EAGLE POINT CHAMBER OF COMMERCE	50	
930.2	SO	EDISON ELECTRIC INSTITUTE	736,877	
930.2	SO	ELECTRIC POWER RESEARCH INSTITUTE	350,000	
930.2	SO	GRANGER CHAMBER OF COMMERCE	225	
930.2	SO	GRANT'S PASS JOSEPHINE COUNTY	1,000	
930.2	SO	GRANT'S PASS TOWNE CENTER	150	
930.2	SO	GREATER GATEWAY BOOSTERS	100	
930.2	SO	GREATER PRESTON BUSINESS ASSOC	175	
930.2	SO	GREATER WAPATO AREA CHAMBER	250	
930.2	SO	IDAHO ASSOCIATION OF COUNTIES	350	
930.2	SO	IESNA	500	
930.2	SO	INTERMOUNTAIN ELECTRICAL ASSOCIATION	9,000	
930.2	SO	KLAMATH COUNTY CHAMBER OF COMMERCE	698	
930.2	SO	KLAMATH FOREST PROTECTION ASSOC	39	
930.2	SO	LINCOLN CITY CHAMBER OF COMMERCE	395	
930.2	SO	MID-WILAMETTE VALLEY COORDINATING	52	
930.2	SO	MT SHASTA CHAMBER OF COMMERCE	165	
930.2	SO	NATIONAL ARBOR DAY FOUNDATION	(75)	
930.2	SO	NATIONAL AUTOMATED CLEARING HOUSE	4,500	
930.2	SO	NATIONAL COAL TRANSPORTATION ASSOC	1,250	
930.2	SO	NATIONAL ELECTRIC ENERGY TESTING RESEARCH AND APPLICATION C	95,000	
930.2	SO	NATIONAL JOINT UTILITIES	9,000	
930.2	SO	NORTH AMERICAN ELECTRIC RELIABILITY COUNCIL	745,916	
930.2	SO	NORTH AMERICAN TRANSMISSION FORUM	86,288	
930.2	SO	NORTH SANTIAM CHAMBER OF COMMERCE	515	
930.2	SO	NORTHERN TIER TRANSMISSION GROUP	445,097	
930.2	SO	NORTHWEST ENERGY EFFICIENCY COUNCIL	2,000	
930.2	SO	OREGON BUSINESS ASSOCIATIONS	12,250	
930.2	SO	OREGON BUSINESS COUNCIL	25,808	
930.2	SO	OREGON RURAL ELECTRIC COOPERATIVE	750	
930.2	SO	OREGON SPORTS AUTHORITY	5,000	
930.2	SO	OSWILG	135	
930.2	SO	PACIFIC NW UTILITIES CONFERENCE	70,981	
930.2	SO	PARK CITY CHAMBER BUREAU	458	
930.2	SO	PHILOMATH AREA CHAMBER OF COMMERCE	125	
930.2	SO	POWEROY CHAMBER OF COMMERCE	150	
930.2	SO	PORTLAND BUSINESS ALLIANCE	52,500	
930.2	SO	POWELL VALLEY CHAMBER OF	750	
930.2	SO	ROBERT SNIPPEN	40	
930.2	SO	ROCKY MOUNTAIN ELECTRICAL LEAGUE	15,500	
930.2	SO	ROTARY CLUB OF CASPER	268	
930.2	SO	ROTARY CLUB OF CEDAR CITY	528	
930.2	SO	ROTARY CLUB OF GRANTS PASS	200	
930.2	SO	ROTARY CLUB OF SUTHERLIN	220	
930.2	SO	SALINA CHAMBER OF COMMERCE	50	
930.2	SO	SE WASHINGTON ECONOMIC	1,500	
930.2	SO	SOUTH COAST DEVELOPMENT	7,500	
930.2	SO	SOUTH JORDAN CHAMBER	300	
930.2	SO	SOUTHERN OREGON TIMBER INDUSTRIES	280	
930.2	SO	THE ROTARY CLUB OF POWELL	500	
930.2	SO	UTAH ALLIANCE FOR ECONOMIC	1,000	
930.2	SO	UTAH MANUFACTURERS ASSOCIATION	6,000	
930.2	SO	UTAH TAXPAYERS ASSOCIATION	34,000	
930.2	SO	UTAH WATER USERS' ASSN	500	
930.2	SO	VERNAL AREA CHAMBER OF COMMERCE	290	
930.2	SO	WALLA WALLA AREA UTILITIES COORD	200	
930.2	SO	WALLA WALLA SUNRISE ROTARY CLUB	136	
930.2	SO	WASHINGTON COUNTY	1,200	
930.2	SO	WASHINGTON PULP & PAPER FOUNDATION	2,160	
930.2	SO	WASHINGTON RESEARCH COUNCIL	2,000	
930.2	SO	WESTERN ENERGY INSTITUTE	36,260	
930.2	SO	WESTERN LAMPAC	2,000	
930.2	SO	WORLDATEWORK	245	
930.2	SO	WYOMING ASSOC OF MUNICIPALITIES	325	
930.2	SO	WYOMING INFRASTRUCTURE AUTHORITY WINTER BOARD MEETING	350	
930.2	SO	WYOMING TAXPAYERS ASSOCIATION	20,455	
		Total of Memberships Above	<u>2,877,149</u>	
		<b>75% of Memberships Above</b>	<u>2,157,862</u>	Ref 4.11
930.2	OR	ALBANY AREA CHAMBER OF COMMERCE	1,850	
930.2	OR	EAST LINN UTILITIES COORDINATING COUNCIL	125	
930.2	OR	LANE UTILITIES COORDINATING COUNCIL	100	
930.2	OR	LINN-BENTON UTILITIES	175	
930.2	OR	MEDFORD ROGUE ROTARY	220	
930.2	OR	PORTLAND EXECUTIVES ASSN	1,225	
930.2	OR	CLATSOP ECONOMIC DEVELOPMENT	5,000	
930.2	OR	COTTAGE GROVE COMMUNITY DEVELOPMENT CORPORATION	2,500	
930.2	OR	FOUR COUNTY ECO DEVELOPMENT CORP	25,000	
930.2	OR	OUS SOUTHERN OREGON UNIVERSITY, ASHLAND OR	500	
930.2	OR	UMPQUA COMMUNITY COLLEGE, ROSEBURG OR	500	
			<u>37,195</u>	
		<b>75% of OR Situs Memberships</b>	<u>27,696</u>	Ref 4.11
<b>Mandated Membership Fees at 100%</b>				
930.2	SO		3,162,479	Ref 4.11
<b>Total Memberships and Subscriptions Allowed</b>			<u><b>5,348,237</b></u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	3	138,407	OR	Situs	138,407	4.12.1
Other Taxes	408	3	631,966	OR	Situs	631,966	4.12.1

**Description of Adjustment:**

This adjusts the Company's actual December 2012 uncollectible accounts expense to the December 2013 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. This adjustment also reflects an impact to other tax expense based on the normalized level of general business revenues.

**PacifiCorp**  
**Results of Operations - December 2012**  
**Revenue Sensitive Items and Uncollectible Expense**

Unadjusted Revenue	1,144,278,862	
Normalized Revenue	<u>1,170,610,770</u>	
Adjustments	26,331,908	
Uncollectible Expense	6,014,632	
Uncollectible %	0.526%	
<b>Uncollectible Expense</b>	<b>138,407</b>	<b>Ref. 4.12</b>
Franchise Tax %	2.330%	
Resource Supplier Tax %	0.070%	
<b>Other Tax Expense</b>	<b>631,966</b>	<b>Ref. 4.12</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Remove Naughton U3 Write Off	557	1	(2,727,669)	SG	25.929%	(707,268)	4.13.1

**Description of Adjustment:**

This adjustment removes the Naughton 3 write-off that occurred in 2012.

PacifiCorp  
Results of Operations - December 2012  
Naughton Unit 3 Write Off

4.13.1

Year	Period	Ref Doc Number	FERC Account	Location	Text	Factor	Amount
2012	006	122998668	5570000	000001	Clear Write-Off Asset Generation SNAU/2009/C/071	SG	628,888
2012	006	123225100	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071	SG	2,043,914
2012	006	123225100	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071	SG	(17,262)
2012	010	123710844	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071 All	SG	27,761
2012	010	123710844	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071 WA	SG	17,486
2012	010	123710844	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071 OR	SG	999
2012	010	123710844	5570000	000001	Clear Write-Off Asset Gener SNAU/2009/C/071 FERC	SG	25,883
							<u>2,727,669</u>
							Ref. 4.8





	5.1	5.2	5.3	5.4	5.5	0	
	Total Normalized	Net Power Costs	James River Royalty Offset	BPA Residential Exchange	Little Mountain	Black Cap Solar LLC Project	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	32,114,786	32,114,786	-	-	-	-	-
5 Other Operating Revenues	568,229	-	1,213,391	-	(645,162)	-	-
6 Total Operating Revenues	32,683,015	32,114,786	1,213,391	-	(645,162)	-	-
7							
8 Operating Expenses:							
9 Steam Production	10,078,085	10,078,085	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	42,908,966	20,870,538	-	22,234,595	(487,067)	290,900	-
13 Transmission	(485,319)	(485,319)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	52,501,732	30,463,305	-	22,234,595	(487,067)	290,900	-
20 Depreciation	(49,268)	-	-	-	(49,268)	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(6,605,171)	551,777	405,406	(7,428,800)	(36,360)	(97,193)	-
24 State	(897,533)	74,977	55,088	(1,009,451)	(4,941)	(13,207)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	44,949,761	31,090,058	460,494	13,796,344	(577,636)	180,501	-
29							
30 Operating Rev For Return:	(12,266,745)	1,024,728	752,897	(13,796,344)	(67,526)	(180,501)	-
31							
32 Rate Base:							
33 Electric Plant In Service	(532,414)	-	-	-	(532,414)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(532,414)	-	-	-	(532,414)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	588,534	-	-	-	588,534	-	-
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:	588,534	-	-	-	588,534	-	-
56							
57 Total Rate Base:	56,120	-	-	-	56,120	-	-
58							
59							
60 Estimated ROE impact	-0.701%	0.059%	0.043%	-0.788%	-0.004%	-0.010%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(19,769,449)	1,651,482	1,213,391	(22,234,595)	(108,827)	(290,900)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(19,769,449)	1,651,482	1,213,391	(22,234,595)	(108,827)	(290,900)	-
73							
74 State Income Taxes	(897,533)	74,977	55,088	(1,009,451)	(4,941)	(13,207)	-
75							
76 Taxable Income	(18,871,916)	1,576,504	1,158,303	(21,225,144)	(103,886)	(277,693)	-
77							
78 Federal Income Taxes	(6,605,171)	551,777	405,406	(7,428,800)	(36,360)	(97,193)	-

	5.1	5.2	5.3	5.4	5.5	0
	Net Power Costs	James River Royalty Offset	BPA Residential Exchange	Little Mountain	Black Cap Solar LLC Project	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	24,669,773	2,435,178	22,234,595	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	24,669,773	2,435,178	22,234,595	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(8,242,418)	(813,617)	(7,428,800)	-	-	-
24 State	(1,120,008)	(110,557)	(1,009,451)	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	15,307,347	1,511,004	13,796,344	-	-	-
29						
30 Operating Rev For Return:	(15,307,347)	(1,511,004)	(13,796,344)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
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	-0.874%	-0.086%	0.000%	-0.788%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(24,669,773)	(2,435,178)	(22,234,595)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(24,669,773)	(2,435,178)	(22,234,595)	-	-	-
73						
74 State Income Taxes	(1,120,008)	(110,557)	(1,009,451)	-	-	-
75						
76 Taxable Income	(23,549,765)	(2,324,621)	(21,225,144)	-	-	-
77						
78 Federal Income Taxes	(8,242,418)	(813,617)	(7,428,800)	-	-	-

	5.1	5.2	5.3	5.4	5.5	0
	Net Power Costs	James River Royalty Offset	BPA Residential Exchange	Little Mountain	Black Cap Solar LLC Project	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-

	5.1	5.2	5.3	5.4	5.5	0	
Total Normalized	Net Power Costs	James River Royalty Offset	BPA Residential Exchange	Little Mountain	Black Cap Solar LLC Project	0	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	32,114,786	32,114,786	-	-	-	-	
5 Other Operating Revenues	568,229	-	1,213,391	-	(645,162)	-	
6 Total Operating Revenues	32,683,015	32,114,786	1,213,391	-	(645,162)	-	
7							
8 Operating Expenses:							
9 Steam Production	10,078,085	10,078,085	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	18,239,193	18,435,360	-	(487,067)	290,900	-	
13 Transmission	(485,319)	(485,319)	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	27,831,960	28,028,126	-	(487,067)	290,900	-	
20 Depreciation	(49,268)	-	-	(49,268)	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	1,637,247	1,365,394	405,406	(36,360)	(97,193)	-	
24 State	222,475	185,534	55,088	(4,941)	(13,207)	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	29,642,414	29,579,055	460,494	(577,636)	180,501	-	
29							
30 Operating Rev For Return:	3,040,602	2,535,732	752,897	(67,526)	(180,501)	-	
31							
32 Rate Base:							
33 Electric Plant In Service	(532,414)	-	-	(532,414)	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	(532,414)	-	-	(532,414)	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	588,534	-	-	588,534	-	-	
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:	588,534	-	-	588,534	-	-	
56							
57 Total Rate Base:	56,120	-	-	56,120	-	-	
58							
59							
60 Estimated ROE impact	0.171%	0.142%	0.042%	0.000%	-0.004%	-0.010%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,900,324	4,086,660	1,213,391	(108,827)	(290,900)	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	4,900,324	4,086,660	1,213,391	(108,827)	(290,900)	-	
73							
74 State Income Taxes	222,475	185,534	55,088	(4,941)	(13,207)	-	
75							
76 Taxable Income	4,677,849	3,901,125	1,158,303	(103,886)	(277,693)	-	
77							
78 Federal Income Taxes	1,637,247	1,365,394	405,406	(36,360)	(97,193)	-	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm PPL	447NPC	3	26,845,494	SG	25.929%	6,960,870	5.1.1
Existing Firm UPL	447NPC	3	32,300,317	SG	25.929%	8,375,272	5.1.1
Post-Merger Firm	447NPC	3	64,709,000	SG	25.929%	16,778,643	5.1.1
Non-Firm	447NPC	3	-	SE	24.589%	-	5.1.1
<b>Total Sales for Resale</b>			<u>123,854,812</u>			<u>32,114,786</u>	
<b>Adjustment to Expense:</b>							
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand PPL	555NPC	3	1,972,845	SG	25.929%	511,547	5.1.1
Existing Firm Demand UPL	555NPC	3	53,999,555	SG	25.929%	14,001,751	5.1.1
Existing Firm Energy	555NPC	3	23,537,388	SE	24.589%	5,787,695	5.1.1
Post-merger Firm	555NPC	3	44,801,423	SG	25.929%	11,616,732	5.1.1
Secondary Purchases	555NPC	3	3,905,925	SE	24.589%	960,442	5.1.1
Other Generation	555NPC	3	3,301,252	SG	25.929%	855,994	5.1.1
<b>Total Purchased Power Adjustments:</b>			<u>131,518,390</u>			<u>33,734,160</u>	
<b>Wheeling Expense (Account 565)</b>							
Existing Firm PPL	565NPC	3	25,405,867	SG	25.929%	6,587,584	5.1.1
Existing Firm UPL	565NPC	3	-	SG	25.929%	-	5.1.1
Post-merger Firm	565NPC	3	(27,277,561)	SG	25.929%	(7,072,903)	5.1.1
Non-Firm	565NPC	3	(503,204)	SE	24.589%	-	5.1.1
<b>Total Wheeling Expense Adjustments:</b>			<u>(2,374,898)</u>			<u>(485,319)</u>	
<b>Fuel Expense (Accounts 501, 503, 547)</b>							
Fuel - Overburden Amortization - ID	501NPC	3	(6,819)	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - WY	501NPC	3	(21,109)	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	55,618,346	SE	24.589%	13,676,199	5.1.1
Fuel Consumed - Gas	501NPC	3	(12,505,864)	SE	24.589%	(3,075,113)	5.1.1
Steam from Other Sources	503NPC	3	(120,919)	SE	24.589%	(29,733)	5.1.1
Natural Gas Consumed	547NPC	3	(58,885,133)	SE	24.589%	(14,479,481)	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	(2,877,891)	SE	24.589%	(707,655)	5.1.1
Cholla / APS Exchange	501NPC	3	(2,006,020)	SE	24.589%	(493,268)	5.1.1
<b>Total Fuel Expense Adjustments:</b>			<u>(20,805,408)</u>			<u>(5,109,051)</u>	
<b>Total Power Cost Adjustment</b>							
Oregon Solar Project	555NPC	3	(111,664)	OR	Situs	(111,664)	5.1.5
Post-merger Firm Type 1	555NPC	1	3,806,476	SG	25.929%	986,996	5.1.1
Remove Power Cost Deferrals	555NPC	1	5,585,102	SG	25.929%	1,448,182	5.1.1
			<u>9,391,578</u>			<u>2,435,178</u>	

**Description of Adjustment:**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2013. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2012.

PacifiCorp  
 Results of Operations - December 2012  
 Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC/ NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2010 Protocol Factor
<b>Sales for Resale (Account 447)</b>									
Existing Firm Sales PPL		447.12	-	-	-	-	26,845,494	26,845,494	SG
Existing Firm Sales UPL		447.122	-	-	-	-	32,300,317	32,300,317	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	319,805,091	-	319,805,091	-	319,805,091	384,514,092	64,709,000	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		447.9	88,323	(88,323)	-	-	-	-	S
On-system Wholesale Sales		447.1	10,676,211	(10,676,211)	-	-	-	-	S
<b>Total Revenue Adjustments</b>		<b>330,569,624</b>	<b>(10,764,533)</b>	<b>319,805,091</b>	<b>-</b>	<b>319,805,091</b>	<b>443,659,903</b>	<b>123,854,812</b>	
<b>Purchased Power (Account 555)</b>									
Existing Firm Demand PPL		555.66	-	-	-	-	1,972,845	1,972,845	SG
Existing Firm Demand UPL		555.68	-	-	-	-	53,999,555	53,999,555	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	23,537,388	23,537,388	SE
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.63, 555.64, 555.67, 555.8	571,493,322	5,585,102	577,078,424	-	577,078,424	625,686,323	48,607,900	SG
Secondary Purchases		(3,905,925)	-	(3,905,925)	-	(3,905,925)	-	3,905,925	SE
Seasonal Contracts		-	-	-	-	-	-	-	-
Wind Integration Charge		-	-	-	-	-	3,301,252	3,301,252	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(32,166,510)	32,166,510	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	3,806,476	3,806,476	-	(3,806,476)	SG
<b>Total Purchased Power Adjustment</b>		<b>535,420,887</b>	<b>37,751,612</b>	<b>573,172,498</b>	<b>3,806,476</b>	<b>576,978,975</b>	<b>708,497,364</b>	<b>131,518,390</b>	
<b>Wheeling (Account 565)</b>									
Existing Firm PPL		565.26	-	-	-	-	25,405,867	25,405,867	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	134,669,374	-	134,669,374	-	134,669,374	107,391,814	(27,277,561)	SG
Non-firm		565.25	7,455,741	7,455,741	-	7,455,741	6,952,537	(503,204)	SE
<b>Total Wheeling Expense Adjustment</b>		<b>142,125,115</b>	<b>-</b>	<b>142,125,115</b>	<b>-</b>	<b>142,125,115</b>	<b>139,750,217</b>	<b>(2,374,898)</b>	
<b>Fuel Expense (Accounts 501, 503 and 547)</b>									
Fuel - Overburden Amortization - Idaho		501.12	6,819	6,819	-	6,819	-	(6,819)	IDU
Fuel - Overburden Amortization - Wyoming		501.12	21,109	21,109	-	21,109	-	(21,109)	WYP
Fuel Consumed - Coal		501.1	661,753,722	661,753,722	-	661,753,722	717,372,068	55,618,346	SE
Fuel Consumed - Gas		501.35	14,775,251	14,775,251	-	14,775,251	2,269,387	(12,505,864)	SE
Steam From Other Sources		503	3,937,027	3,937,027	-	3,937,027	3,816,108	(120,919)	SE
Natural Gas Consumed		547	355,092,449	355,092,449	-	355,092,449	296,207,315	(58,885,133)	SE
Simple Cycle Combustion Turbines		547	9,415,092	9,415,092	-	9,415,092	6,537,201	(2,877,891)	SE
Cholla/APS Exchange	501.1, 501.2, 501.45	55,640,479	-	55,640,479	-	55,640,479	53,634,459	(2,006,020)	SE
Miscellaneous Fuel Costs	501, 501.2, 501.3, 501.4, 501.45, 501.5, 501.51	17,945,212	(17,945,212)	-	-	-	-	-	SE
<b>Total Fuel Expense</b>		<b>1,118,587,159</b>	<b>(17,945,212)</b>	<b>1,100,641,947</b>	<b>-</b>	<b>1,100,641,947</b>	<b>1,079,836,539</b>	<b>(20,805,408)</b>	
<b>Net Power Cost</b>		<b>1,465,563,536</b>	<b>30,570,933</b>	<b>1,496,134,469</b>	<b>3,806,476</b>	<b>1,499,940,946</b>	<b>1,484,424,217</b>	<b>(15,516,728)</b>	
				Ref 5.1		Ref 5.1.3		Ref 5.1	
		NPC Mechanism Accruals (included in column 2)		(5,585,102)		Oregon Solar Project Ref 5.1.5		(111,664)	
		Unadjusted NPC		1,490,549,367		Ref. 5.1		Ref. 5.1	
				Ref. 2.2 line 66					
						Total NPC		1,484,312,553 (15,628,392)	

**PacifiCorp**

**Study Results**  
**MERGED PEAK/ENERGY SPLIT**  
**(\$)**

Period Ending  
Dec-13

	Merged 01/13-12/13	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	26,845,494	26,845,494			
Post Merger	384,514,092				384,514,092
Utah Pre Merger	32,300,317	32,300,317			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>443,659,903</b>	<b>59,145,811</b>	<b>-</b>	<b>-</b>	<b>384,514,092</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	(1,901,361)	(570,408)	(1,330,953)		
Misc/Pacific	270,000	55,988	214,012		
Q.F. Contracts/PPL	60,807,119	2,487,266	12,118,321		46,201,532
Small Purchases west	-	-	-	-	-
<b>Pacific Sub Total</b>	<b>59,175,758</b>	<b>1,972,845</b>	<b>11,001,380</b>	<b>-</b>	<b>46,201,532</b>
Gemstate	3,173,700		3,173,700		
GSLM	-		-		
QF Contracts/UPL	94,968,370	21,699,238	9,299,673		63,969,458
IPP Layoff	32,300,317	32,300,317	-		
Small Purchases east	62,635		62,635		
UP&L to PP&L	-	-	-		
<b>Utah Sub Total</b>	<b>130,505,022</b>	<b>53,999,555</b>	<b>12,536,008</b>	<b>-</b>	<b>63,969,458</b>
APS Supplemental p27875	791,316				791,316
Avoided Cost Resource	-				-
Blanding Purchase p379174	-				-
BPA Reserve Purchase	65,547				65,547
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,297,312				4,297,312
Deseret Purchase p194277	33,201,493				33,201,493
Georgia-Pacific Camas	6,802,482				6,802,482
Hermiston Purchase p99563	85,226,279				85,226,279
Hurricane Purchase p393045	124,940				124,940
Idaho Power p278538	-				-
Kennecott Generation Incentive	-				-
LADWP p491303-4	-				-
MagCorp p229846	-				-
MagCorp Reserves p510378	5,922,770				5,922,770
Nucor p346856	5,763,000				5,763,000
P4 Production p137215/p145258	19,999,999				19,999,999
Rock River Wind p100371	4,940,853				4,940,853
Roseburg Forest Products p312292	-				-
Three Buttes Wind p460457	20,598,497				20,598,497
Top of the World Wind p522807	40,244,943				40,244,943
Tri-State Purchase p27057	10,491,879				10,491,879
West Valley Toll	12,411,388				12,411,388
Wolverine Creek Wind p244520	10,044,130				10,044,130
BPA So. Idaho p64885/p83975/p64705	-				-
Cargill p483225/s6 p485390/s89	1,416,800				1,416,800
PSCo Exchange p340325	5,400,000				5,400,000
Shell p489963/s489962	369,600				369,600
<b>Seasonal Purchased Power</b>					
Constellation 2013-2016	5,926,928				5,926,928

**PacifiCorp**

**Study Results**  
**MERGED PEAK/ENERGY SPLIT**  
**(\$)**

Period Ending  
Dec-13

	Merged 01/13-12/13 241,475,175	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger 241,475,175
Short Term Firm Purchases	241,475,175				
New Firm Sub Total	515,515,333	-	-	-	515,515,333
Integration Charge	3,301,252				3,301,252
Non Firm Sub Total	-				-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>708,497,364</b>	<b>55,972,401</b>	<b>23,537,388</b>	<b>-</b>	<b>628,987,575</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	25,405,867	25,405,867			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	107,391,814				107,391,814
Nonfirm Wheeling	6,952,537			6,952,537	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>139,750,217</b>	<b>25,405,867</b>	<b>-</b>	<b>6,952,537</b>	<b>107,391,814</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Carbon	23,425,142			23,425,142	
Cholla	53,634,459			53,634,459	
Colstrip	15,764,993			15,764,993	
Craig	23,214,828			23,214,828	
Chehalis	61,953,087			61,953,087	
Currant Creek	78,511,252			78,511,252	
Dave Johnston	60,969,565			60,969,565	
Gadsby	2,269,387			2,269,387	
Gadsby CT	6,537,201			6,537,201	
Hayden	13,500,950			13,500,950	
Hermiston	47,806,463			47,806,463	
Hunter	158,397,611			158,397,611	
Huntington	101,170,818			101,170,818	
Jim Bridger	194,662,745			194,662,745	
Lake Side	107,936,512			107,936,512	
Lake Side 2	-			-	
Little Mountain	-			-	
Naughton - Gas	-			-	
Naughton	106,479,393			106,479,393	
Wyodak	19,786,025			19,786,025	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>#####</b>	<b>-</b>	<b>-</b>	<b>#####</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	3,816,108			3,816,108	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>3,816,108</b>	<b>-</b>	<b>-</b>	<b>3,816,108</b>	<b>-</b>
<b>NET POWER COST</b>	<b>#####</b>	<b>22,232,456</b>	<b>23,537,388</b>	<b>#####</b>	<b>351,865,297</b>



PacifiCorp  
Results of Operations - December 2012

**Net Power Cost Adjustment**

Amounts removed from accounts for consistency with GRID

**Non-Net Power Costs**

Sales for Resale (Account 447)

Transmission Services - revenues received not included in GRID  
On System Wholesale sales - these are not included in GRID

88,323	
10,676,211	
<u>10,764,533</u>	<b>Ref 5.1.1</b>

Purchased Power (Account 555)

BPA regional adjustments - these are credits that are passed to customers in the northwest and are not included in GRID

<u>(32,166,510)</u>	<b>Ref 5.1.1</b>
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Fuel Expense (Accounts 501, 503 and 547)

*Cholla:*

Cholla fuel handling  
Cholla start-up diesel  
Other non GRID Cholla

3,174,746	
325,806	
<u>3,500,552</u>	

*Other Plants:*

Fuel handling  
Start up gas  
Diesel  
Residual disposal  
Other non GRID

5,976,923	
397,291	
7,403,014	
291,484	
375,949	
<u>14,444,660</u>	

<u>17,945,212</u>	<b>Ref 5.1.1</b>
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Net Power Cost Deferral

<u>(5,585,102)</u>	<b>Ref 5.1</b>
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<u><u>(30,570,933)</u></u>	<b>Ref 5.1.1</b>
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PacifiCorp  
Results of Operations - December 2012  
Net Power Cost Adjustment

	Total	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
Total Energy Impact	(111,664)	(3,550)	(6,109)	(6,026)	(8,894)	(8,954)	(8,449)	(16,866)	(17,401)	(14,514)	(9,895)	(5,994)	(5,013)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenue	456	3	4,679,599	SG	25.929%	1,213,391	Below

**Adjustment Detail:**

		12 Months Ended December 2013
<u>James River Offset</u>		
Capital Recovery		4,095,230
Major Maintenance Allowance		584,369
Total Offset		<u>4,679,599</u>
		Above

**Description of Adjustment:**

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 month period ending December 2013, the same period used in determining pro forma net power costs in this filing.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Purchased Power Expense	555	1	22,234,595	OR	Situs	22,234,595	5.3.1
Purchased Power Expense	555	1	6,960,942	WA	Situs	-	5.3.2
Purchased Power Expense	555	1	2,970,973	ID	Situs	-	5.3.3
			<u>32,166,510</u>			<u>22,234,595</u>	

**Description of Adjustment:**

The Company receives a monthly purchase power credit from Bonneville Power Administration (BPA). This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results which must be removed for normalized results. This adjustment reverses the BPA purchase power expense credit recorded. The Revenue Normalizing adjustment No. 3.2 removes the revenue credit passed onto customers.

PacifiCorp  
 Results of Operations - December 2012  
 BPA Residential Exchange  
 Account 505201  
 Oregon

12 Months Ended December 2012 Expense

22,234,595

Ref 5.3

Account Edit Goto Environment System Help

**G/L Account Balance Display**

Document currency Document currency Document currency

Account number 505201 Reg Bill Intchg Ref  
 Company code 1000 PacifiCorp  
 Business area  
 Fiscal year 2013  
 All documents in currency \* Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance Ca..				
1	2,421,257.17	5,024,354.54	2,603,097.37-	2,603,097.37-
2	2,603,097.37	4,716,614.99	2,113,517.62-	4,716,614.99-
3	2,113,517.62	4,122,820.57	2,009,302.95-	6,725,917.94-
4	2,009,302.95	3,849,477.90	1,840,174.95-	8,566,092.89-
5	1,840,174.95	3,491,742.82	1,651,567.87-	10,217,660.76-
6	1,651,567.87	3,177,083.98	1,525,516.11-	11,743,176.87-
7	1,525,516.11	3,099,749.05	1,574,232.94-	13,317,409.81-
8	1,574,232.94	3,291,120.55	1,716,887.61-	15,034,297.42-
9	1,716,887.61	3,279,527.51	1,562,639.90-	16,596,937.32-
10	1,562,639.90	3,041,557.21	1,478,917.31-	18,075,854.63-
11	1,478,917.31	3,216,400.25	1,737,482.94-	19,813,337.57-
12	1,737,482.94	4,158,740.11	2,421,257.17-	22,234,594.74-
13				22,234,594.74-
14				22,234,594.74-
15				22,234,594.74-
16				22,234,594.74-
Total	22,234,594.74	44,469,189.48	22,234,594.74-	22,234,594.74-

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Expense</b>							
Other Electric Revenue	456	3	(2,488,149)	SG	25.929%	(645,162)	5.4.1
<b>Adjustment to Expense:</b>							
Generation Expense	548	3	(811,532)	SG	25.929%	(210,425)	5.4.1
Rents Other Generation	550	3	(936,500)	SG	25.929%	(242,829)	5.4.1
Misc Other Generation Expense	554	3	(79,459)	SG	25.929%	(20,603)	5.4.1
Other Expenses	557	3	(50,946)	SG	25.929%	(13,210)	5.4.1
			<u>(1,878,436)</u>			<u>(487,067)</u>	
<b>Adjustment to Depreciation Expense:</b>							
Depreciation Expense	403OP	3	(179,868)	SG	25.929%	(46,639)	5.4.1
Depreciation Expense	403362	3	(6,595)	UT	Situs	-	5.4.1
Depreciation Expense	403GP	3	(10,140)	SG	25.929%	(2,629)	5.4.1
			<u>(196,603)</u>			<u>(49,268)</u>	
<b>Adjustment to Rate Base:</b>							
Electric Plant in Service	343	3	(1,727,134)	SG	25.929%	(447,835)	5.4.1
Electric Plant in Service	362	3	(300,201)	UT	Situs	-	5.4.1
Electric Plant in Service	397	3	(326,188)	SG	25.929%	(84,579)	5.4.1
			<u>(2,353,523)</u>			<u>(532,414)</u>	
Depreciation Reserve	108OP	3	2,107,005	SG	25.929%	546,333	5.4.1
Depreciation Reserve	108362	3	148,089	UT	Situs	-	5.4.1
Depreciation Reserve	108GP	3	162,752	SG	25.929%	42,201	5.4.1
			<u>2,417,846</u>			<u>588,534</u>	

**Description of Adjustment:**

The Company has provided both electricity and steam from the Little Mountain plant to the Great Salt Lake Minerals Company (GSL) since 1968. On August 1, 2011 the electrical generator at the Little Mountain plant experienced a catastrophic electrical fault. In August 2011, the Company installed a mobile packaged boiler in order to provide enough steam for Great Salt Lake Minerals to maintain its operations. In December 2011 a new sales agreement was signed between PacifiCorp and GSL for PacifiCorp to continue to provide steam supply service to GSL. This adjustment removes the steam revenue and related O&M expense since the expenses associated with the steam generation are passed directly through to GSL. This also removes the plant and depreciation balances to reflect the retirement of the plant.

PacifiCorp  
Results of Operations - December 2012  
Little Mountain

Remove Little Mountain Revenue/O&M Expense

Description	FERC Acct	Factor	12 ME	12 ME	Adjustment	Ref.
			Dec 2012	Dec 2013		
Steam Revenue	456	SG	2,488,149	-	(2,488,149)	Ref 5.3
Generation Expense	548	SG	811,532	-	(811,532)	Ref 5.3
Rents Other Generation	550	SG	936,500	-	(936,500)	Ref 5.3
Misc Other Generation Expense	554	SG	79,459	-	(79,459)	Ref 5.3
Other Expenses	557	SG	50,946	-	(50,946)	Ref 5.3

Remove Little Mountain Plant Depreciation Expense

Description	FERC Acct	Factor	12 ME	12 ME	Adjustment	Ref.
			Dec 2012	Dec 2013		
Depreciation Expense - Other Plant	403OP	SG	179,868	-	(179,868)	Ref 5.3
Depreciation Expense - Distribution Plant	403362	UT	6,595	-	(6,595)	Ref 5.3
Depreciation Expense - General Plant	403GP	SG	10,140	-	(10,140)	Ref 5.3
<b>Total</b>			196,603	-	(196,603)	

Remove Little Mountain Plant Balances

Description	FERC Acct	Factor	13-Month Avg	13-Month Avg	Adjustment	Ref.
			Balance Dec 2012	Balance Dec 2013		
Electric Plant in Service - Other	343	SG	1,727,134	-	(1,727,134)	Ref 5.3
Electric Plant in Service - Distribution	362	UT	300,201	-	(300,201)	Ref 5.3
Electric Plant in Service - General	397	SG	326,188	-	(326,188)	Ref 5.3
Depreciation Reserve	108OP	SG	(2,107,005)	-	2,107,005	Ref 5.3
Depreciation Reserve	108362	UT	(148,089)	-	148,089	Ref 5.3
Depreciation Reserve	108GP	SG	(162,752)	-	162,752	Ref 5.3
<b>Total</b>			(64,323)	-	64,323	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adjust O&M Exp. to Pro Forma	549	3	37,863	OR	Situs	37,863	
Adjust Lease Exp. to Pro Forma	550	3	253,037	OR	Situs	253,037	
<b>Total</b>			<u>290,900</u>				

**Adjustment Detail**

*O&M Expenses*

12-Months Ended December 2012	11,687
12-Months Ending December 2013	49,550
Adj. to 12 Months Ending December 2013	<u>37,863</u>

*Lease Expenses*

12-Months Ended December 2012	84,346
12-Months Ending December 2013	337,383
Adj. to 12 Months Ending December 2013	<u>253,037</u>

**Description of Adjustment:**

This adjustment accounts for the pro forma period costs related to the Black Cap Solar LLC project, which became operational in October 2012. This adjustment adds the O&M expense and the lease payment expense associated with the project. The net power cost benefit associated with this project is included in the NPC Adjustment (page 5.1).

Because this project is being procured to satisfy the Company's obligation under Oregon Statute ORS 757.370, it's classified as a state specific initiative under the 2010 Protocol allocation methodology. As such, the costs and benefits associated with this project are situs assigned to Oregon customers.





	6.1	6.1.1	6.2	6.2.1	6.3	6.4
	Depreciation & Amortization Expense	(Cont.) Depreciation & Amortization Expense	Depreciation & Amortization Reserve	(Cont.) Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation
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	15,827,412	2,583,978	1,831,776	-	-	11,411,657
21 Amortization	102,254	86,548	15,706	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(5,584,211)	(892,249)	(617,262)	-	(261,950)	(3,812,749)
24 State	(758,801)	(121,242)	(83,876)	-	(35,595)	(518,089)
25 Deferred Income Taxes	297,545	-	-	-	297,545	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	9,884,198	1,657,035	1,146,344	-	0	7,080,819
29						
30 Operating Rev For Return:	(9,884,198)	(1,657,035)	(1,146,344)	-	(0)	(7,080,819)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(47,026,345)	-	(2,583,978)	(606,318)	1,151,292	(44,987,340)
48 Accum Prov For Amort	(89,309)	-	(86,548)	(2,761)	-	-
49 Accum Def Income Tax	(148,772)	-	-	-	(148,772)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(47,264,427)	-	(2,670,526)	(609,080)	1,002,519	(44,987,340)
56						
57 Total Rate Base:	(47,264,427)	-	(2,670,526)	(609,080)	1,002,519	(44,987,340)
58						
59						
60 Estimated ROE impact	-0.377%	-0.095%	-0.065%	0.011%	0.002%	-0.004%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(15,929,665)	(2,670,526)	(1,847,482)	-	-	(11,411,657)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	784,024	-	-	-	784,024	-
72 Income Before Tax	(16,713,689)	(2,670,526)	(1,847,482)	-	(784,024)	(11,411,657)
73						
74 State Income Taxes	(758,801)	(121,242)	(83,876)	-	(35,595)	(518,089)
75						
76 Taxable Income	(15,954,887)	(2,549,284)	(1,763,607)	-	(748,429)	(10,893,568)
77						
78 Federal Income Taxes	(5,584,211)	(892,249)	(617,262)	-	(261,950)	(3,812,749)

	6.1	6.1.1	6.2	6.2.1	6.3	6.4
	Depreciation & Amortization Expense	(Cont.) Depreciation & Amortization Expense	Depreciation & Amortization Reserve	(Cont.) Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation
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	11,411,657	-	-	-	-	11,411,657
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,812,749)	-	-	-	-	(3,812,749)
24 State	(518,089)	-	-	-	-	(518,089)
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	7,080,819	-	-	-	-	7,080,819
29						
30 Operating Rev For Return:	(7,080,819)	-	-	-	-	(7,080,819)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(44,987,340)	-	-	-	-	(44,987,340)
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:	(44,987,340)	-	-	-	-	(44,987,340)
56						
57 Total Rate Base:	(44,987,340)	-	-	-	-	(44,987,340)
58						
59						
60 Estimated ROE impact	-0.223%	0.000%	0.000%	0.000%	0.000%	-0.223%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(11,411,657)	-	-	-	-	(11,411,657)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(11,411,657)	-	-	-	-	(11,411,657)
73						
74 State Income Taxes	(518,089)	-	-	-	-	(518,089)
75						
76 Taxable Income	(10,893,568)	-	-	-	-	(10,893,568)
77						
78 Federal Income Taxes	(3,812,749)	-	-	-	-	(3,812,749)

	6.1	6.1.1	6.2	6.2.1	6.3	6.4
	Depreciation & Amortization Expense	(Cont.) Depreciation & Amortization Expense	Depreciation & Amortization Reserve	(Cont.) Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation
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	2,583,978	2,583,978	-	-	-	-
21 Amortization	86,548	86,548	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(892,249)	(892,249)	-	-	-	-
24 State	(121,242)	(121,242)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,657,035	1,657,035	-	-	-	-
29						
30 Operating Rev For Return:	(1,657,035)	(1,657,035)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(2,583,978)	-	(2,583,978)	-	-	-
48 Accum Prov For Amort	(86,548)	-	(86,548)	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(2,670,526)	-	(2,670,526)	-	-	-
56						
57 Total Rate Base:	(2,670,526)	-	(2,670,526)	-	-	-
58						
59						
60 Estimated ROE impact	-0.086%	-0.096%	0.000%	0.010%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,670,526)	(2,670,526)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,670,526)	(2,670,526)	-	-	-	-
73						
74 State Income Taxes	(121,242)	(121,242)	-	-	-	-
75						
76 Taxable Income	(2,549,284)	(2,549,284)	-	-	-	-
77						
78 Federal Income Taxes	(892,249)	(892,249)	-	-	-	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4
	Depreciation & Amortization Expense	(Cont.) Depreciation & Amortization Expense	Depreciation & Amortization Reserve	(Cont.) Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation
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	1,831,776	1,831,776	-	-	-	-
21 Amortization	15,706	15,706	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(879,212)	(617,262)	-	-	(261,950)	-
24 State	(119,470)	(83,876)	-	-	(35,595)	-
25 Deferred Income Taxes	297,545	-	-	-	297,545	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,146,344	1,146,344	-	-	0	-
29						
30 Operating Rev For Return:	(1,146,344)	(1,146,344)	-	-	(0)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	544,973	-	-	(606,318)	1,151,292	-
48 Accum Prov For Amort	(2,761)	-	-	(2,761)	-	-
49 Accum Def Income Tax	(148,772)	-	-	-	(148,772)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	393,439	-	-	(609,080)	1,002,519	-
56						
57 Total Rate Base:	393,439	-	-	(609,080)	1,002,519	-
58						
59						
60 Estimated ROE impact	-0.066%	0.000%	-0.064%	0.000%	0.002%	-0.004%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,847,482)	(1,847,482)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	784,024	-	-	-	784,024	-
72 Income Before Tax	(2,631,506)	(1,847,482)	-	-	(784,024)	-
73						
74 State Income Taxes	(119,470)	(83,876)	-	-	(35,595)	-
75						
76 Taxable Income	(2,512,036)	(1,763,607)	-	-	(748,429)	-
77						
78 Federal Income Taxes	(879,212)	(617,262)	-	-	(261,950)	-

PacifiCorp  
Oregon Results of Operations - December 2012  
Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Production	403SP	2	3,755,859	SG	25.929%	973,871	
Steam Production	403SP	2	-	SG	25.929%	-	
Hydro Production	403HP	2	1,921,559	SG-P	25.929%	498,248	
Hydro Production	403HP	2	412,654	SG-U	25.929%	106,999	
Other Production	403OP	2	405,601	SG	25.929%	105,170	
Other Production	403OP	2	-	SG-W	25.929%	-	
Transmission	403TP	2	2,347,267	SG	25.929%	608,632	
Distribution - California	403364	2	999	CA	Situs	-	
Distribution - Oregon	403364	2	89,769	OR	Situs	89,769	
Distribution - Washington	403364	2	16,974	WA	Situs	-	
Distribution - Utah	403364	2	444,659	UT	Situs	-	
Distribution - Idaho	403364	2	103	ID	Situs	-	
Distribution - Wyoming	403364	2	39,656	WY	Situs	-	
General Plant - California	403GP	2	9,038	CA	Situs	-	
General Plant - Oregon	403GP	2	121,061	OR	Situs	121,061	
General Plant - Washington	403GP	2	15,425	WA	Situs	-	
General Plant - Utah	403GP	2	152,442	UT	Situs	-	
General Plant - Idaho	403GP	2	22,936	ID	Situs	-	
General Plant - Wyoming	403GP	2	118,105	WY	Situs	-	
General Plant	403GP	2	96,082	SO	27.327%	26,256	
General Plant	403GP	2	206,146	SG	25.929%	53,452	
General Plant	403GP	2	2,115	SE	24.589%	520	
Mining Plant	403MP	2	-	SE	24.589%	-	
Intangible Plant	404IP	2	1,403	SO	27.327%	384	
Intangible Plant	404IP	2	12,726	ID	Situs	-	
Intangible Plant	404IP	2	319,505	SG	25.929%	82,846	
Intangible Plant	404IP	2	3,318	OR	Situs	3,318	
Intangible Plant	404IP	2	-	SG-P	25.929%	-	6.1.2
Total			<u>10,515,403</u>			<u>2,670,526</u>	

**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 8.6.

PacifiCorp  
Oregon Results of Operations - December 2012  
(Cont.) Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Production	403SP	3	887,042	SG	25.929%	230,004	
Steam Production	403SP	3	-	SG	25.929%	-	
Hydro Production	403HP	3	97,517	SG-P	25.929%	25,286	
Hydro Production	403HP	3	-	SG-U	25.929%	-	
Other Production	403OP	3	103,997	SG	25.929%	26,966	
Other Production	403OP	3	-	SG-W	25.929%	-	
Transmission	403TP	3	5,303,863	SG	25.929%	1,375,259	
Distribution - California	403364	3	-	CA	Situs	-	
Distribution - Oregon	403364	3	28,994	OR	Situs	28,994	
Distribution - Washington	403364	3	-	WA	Situs	-	
Distribution - Utah	403364	3	150,766	UT	Situs	-	
Distribution - Idaho	403364	3	-	ID	Situs	-	
Distribution - Wyoming	403364	3	-	WY	Situs	-	
General Plant - California	403GP	3	-	CA	Situs	-	
General Plant - Oregon	403GP	3	110,424	OR	Situs	110,424	
General Plant - Washington	403GP	3	-	WA	Situs	-	
General Plant - Utah	403GP	3	112,798	UT	Situs	-	
General Plant - Idaho	403GP	3	-	ID	Situs	-	
General Plant - Wyoming	403GP	3	-	WY	Situs	-	
General Plant	403GP	3	-	SO	27.327%	-	
General Plant	403GP	3	134,383	SG	25.929%	34,845	
Mining Plant	403MP	3	-	SE	24.589%	-	
Intangible Plant	404IP	3	57,474	SO	27.327%	15,706	
Intangible Plant	404IP	3	-	SE	24.589%	-	
Intangible Plant	404IP	3	-	SG	25.929%	-	
Intangible Plant	404IP	3	-	WY	Situs	-	
Intangible Plant	404IP	3	-	SG-P	25.929%	-	
Total			<u>6,987,257</u>			<u>1,847,482</u>	6.1.2

**Description of Adjustment:**

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.6.

PacifiCorp  
 Results of Operations - December 2012  
 Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan12 to Dec12 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan13 to Dec13 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
<b>Steam Production Plant:</b>									
Various	312	403SP	SG	3.012%	124,715,518	3,755,859	28,973,682	887,042	4,642,900
Various	312	403SP	SSGCH	2.318%	-	-	-	-	-
<b>Total Steam Plant</b>					<b>124,715,518</b>	<b>3,755,859</b>	<b>28,973,682</b>	<b>887,042</b>	<b>4,642,900</b>
<b>Hydro Production Plant:</b>									
Various	332	403HP	SG-P	1.904%	100,920,290	1,921,559	6,824,707	97,517	2,019,077
Various	332	403HP	SG-U	2.768%	14,910,282	412,654	-	-	412,654
<b>Total Hydro Plant</b>					<b>115,830,572</b>	<b>2,334,213</b>	<b>6,824,707</b>	<b>97,517</b>	<b>2,431,731</b>
<b>Other Production Plant:</b>									
Various Wind Other	343	403OP	SG-W	4.042%	-	-	-	-	-
Various	343	403OP	SG	2.570%	15,779,778	405,601	3,983,717	103,997	509,598
<b>Total Other Plant</b>					<b>15,779,778</b>	<b>405,601</b>	<b>3,983,717</b>	<b>103,997</b>	<b>509,598</b>
<b>Transmission Plant:</b>									
Various	355	403TP	SG	1.882%	124,702,661	2,347,267	278,495,042	5,303,863	7,651,130
<b>Total Transmission Plant</b>					<b>124,702,661</b>	<b>2,347,267</b>	<b>278,495,042</b>	<b>5,303,863</b>	<b>7,651,130</b>
<b>Distribution Plant:</b>									
California	364	403364	CA	2.891%	34,551	999	-	-	999
Oregon	364	403364	OR	2.840%	3,160,667	89,769	1,076,923	28,994	118,762
Washington	364	403364	WA	3.115%	544,839	16,974	-	-	16,974
Utah	364	403364	UT	2.478%	17,945,236	444,659	5,957,051	150,766	595,425
Idaho	364	403364	ID	2.575%	3,991	103	-	-	103
Wyoming	364	403364	WYP	2.837%	1,397,807	39,656	-	-	39,656
<b>Total Distribution Plant</b>					<b>23,087,090</b>	<b>592,160</b>	<b>7,033,974</b>	<b>179,760</b>	<b>771,919</b>
<b>General Plant:</b>									
California	397	403GP	CA	2.302%	392,563	9,038	-	-	9,038
Oregon	397	403GP	OR	2.621%	4,618,698	121,061	4,366,899	110,424	231,485
Washington	397	403GP	WA	3.496%	441,174	15,425	-	-	15,425
Utah	397	403GP	UT	2.333%	6,532,995	152,442	4,885,639	112,798	265,239
Idaho	397	403GP	ID	2.336%	981,775	22,936	-	-	22,936
Wyoming	397	403GP	WYP	3.775%	3,128,616	118,105	-	-	118,105
General	397	403GP	SO	6.178%	1,555,224	96,082	-	-	96,082
General	397	403GP	SE	3.380%	62,577	2,115	-	-	2,115
General	397	403GP	SG	3.457%	5,963,789	206,146	3,886,321	134,383	340,529
<b>Total General Plant</b>					<b>23,677,411</b>	<b>743,349</b>	<b>13,138,859</b>	<b>357,604</b>	<b>1,100,953</b>
<b>Mining Plant:</b>									
Coal Mine	399	403MP	SE	3.592%	-	-	6,554,154	238,514	238,514
<b>Total Mining Plant</b>					<b>-</b>	<b>-</b>	<b>6,554,154</b>	<b>238,514</b>	<b>238,514</b>
<b>Intangible Plant:</b>									
General	303	404IP	SO	5.291%	26,523	1,403	1,145,846	57,474	58,878
General	303	404IP	ID	0.515%	2,469,145	12,726	-	-	12,726
General	303	404IP	UT	0.413%	19	0	-	-	0
General	303	404IP	WA	0.000%	285,370	-	-	-	-
General	303	404IP	SG	4.659%	6,858,394	319,505	-	-	319,505
General	303	404IP	OR	0.374%	886,387	3,318	-	-	3,318
General	303	404IP	CA	0.000%	46,678	-	-	-	-
<b>Total Intangible Plant</b>					<b>10,572,515</b>	<b>336,954</b>	<b>1,145,846</b>	<b>57,474</b>	<b>394,428</b>
<b>Total Electric Plant in Service</b>									
					<b>438,365,545</b>	<b>10,515,403</b>	<b>346,149,981</b>	<b>7,225,771</b>	<b>17,741,173</b>
					Ref# 8.6.2		Ref# 8.6.2		
<b>Total Without Mining</b>						<b>10,515,403</b>		<b>6,987,257</b>	<b>17,502,659</b>



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserve</b>							
Steam Production	108SP	2	(3,755,859)	SG	25.929%	(973,871)	
Steam Production	108SP	2	-	SG	25.929%	-	
Hydro Production	108HP	2	(1,921,559)	SG-P	25.929%	(498,248)	
Hydro Production	108HP	2	(412,654)	SG-U	25.929%	(106,999)	
Other Production	108OP	2	(405,601)	SG	25.929%	(105,170)	
Other Production	108OP	2	-	SG-W	25.929%	-	
Transmission	108TP	2	(2,347,267)	SG	25.929%	(608,632)	
Distribution - California	108364	2	(999)	CA	Situs	-	
Distribution - Oregon	108364	2	(89,769)	OR	Situs	(89,769)	
Distribution - Washington	108364	2	(16,974)	WA	Situs	-	
Distribution - Utah	108364	2	(444,659)	UT	Situs	-	
Distribution - Idaho	108364	2	(103)	ID	Situs	-	
Distribution - Wyoming	108364	2	(39,656)	WY	Situs	-	
General Plant - California	108GP	2	(9,038)	CA	Situs	-	
General Plant - Oregon	108GP	2	(121,061)	OR	Situs	(121,061)	
General Plant - Washington	108GP	2	(15,425)	WA	Situs	-	
General Plant - Utah	108GP	2	(152,442)	UT	Situs	-	
General Plant - Idaho	108GP	2	(22,936)	ID	Situs	-	
General Plant - Wyoming	108GP	2	(118,105)	WY	Situs	-	
General Plant	108GP	2	(96,082)	SO	27.327%	(26,256)	
General Plant	108GP	2	(2,115)	SE	24.589%	(520)	
General Plant	108GP	2	(206,146)	SG	25.929%	(53,452)	
Mining Plant	108MP	2	-	SE	24.589%	-	
Intangible Plant	111IP	2	(1,403)	SO	27.327%	(384)	
Intangible Plant	111IP	2	(12,726)	ID	Situs	-	
Intangible Plant	111IP	2	(319,505)	SG	25.929%	(82,846)	
Intangible Plant	111IP	2	(3,318)	OR	Situs	(3,318)	
Intangible Plant	111IP	2	-	SG-P	25.929%	-	
Total			<u>(10,515,403)</u>			<u>(2,670,526)</u>	6.2.2

**Description of Adjustment:**

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.6.

PacifiCorp  
Oregon Results of Operations - December 2012  
(Cont.) Depreciation & Amortization Reserve

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserve:</b>							
Steam Production	108SP	3	(302,909)	SG	25.929%	(78,542)	
Steam Production	108SP	3	-	SG	25.929%	-	
Hydro Production	108HP	3	(17,363)	SG-P	25.929%	(4,502)	
Hydro Production	108HP	3	-	SG-U	25.929%	-	
Other Production	108OP	3	(34,132)	SG	25.929%	(8,850)	
Other Production	108OP	3	-	SG-W	25.929%	-	
Transmission	108TP	3	(1,718,266)	SG	25.929%	(445,536)	
Distribution - California	108364	3	-	CA	Situs	-	
Distribution - Oregon	108364	3	(5,098)	OR	Situs	(5,098)	
Distribution - Washington	108364	3	-	WA	Situs	-	
Distribution - Utah	108364	3	(54,968)	UT	Situs	-	
Distribution - Idaho	108364	3	-	ID	Situs	-	
Distribution - Wyoming	108364	3	-	WY	Situs	-	
General Plant - California	108GP	3	-	CA	Situs	-	
General Plant - Oregon	108GP	3	(31,433)	OR	Situs	(31,433)	
General Plant - Washington	108GP	3	-	WA	Situs	-	
General Plant - Utah	108GP	3	(38,801)	UT	Situs	-	
General Plant - Idaho	108GP	3	-	ID	Situs	-	
General Plant - Wyoming	108GP	3	-	WY	Situs	-	
General Plant	108GP	3	-	SO	27.327%	-	
General Plant	108GP	3	(43,529)	SG	25.929%	(11,287)	
Mining Plant	108MP	3	(85,688)	SE	24.589%	(21,070)	
Intangible Plant	111IP	3	(10,105)	SO	27.327%	(2,761)	
Intangible Plant	111IP	3	-	SE	24.589%	-	
Intangible Plant	111IP	3	-	SG	25.929%	-	
Intangible Plant	111IP	3	-	WY	Situs	-	
Intangible Plant	111IP	3	-	SG-P	25.929%	-	
Total			<u>(2,342,293)</u>			<u>(609,080)</u>	6.2.2

**Description of Adjustment:**

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.6.

PacifiCorp  
Results of Operations - December 2012  
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan12 to Dec12 Plant Additions Included in Adj	Jan12 to Dec12 Incremental Reserve on Plant Adds	Jan13 to Dec13 Plant Additions Included in Adj	Jan13 to Dec13 Incremental Reserve on Plant Adds	Total Reserve Added in Adj
<b>Steam Production Plant:</b>									
Various	312	108SP	SG	3.012%	124,715,518	(3,755,859)	28,973,682	(302,909)	(4,058,767)
Various	312	108SP	SSGCH	2.318%	-	-	-	-	-
<b>Total Steam Plant</b>					<b>124,715,518</b>	<b>(3,755,859)</b>	<b>28,973,682</b>	<b>(302,909)</b>	<b>(4,058,767)</b>
<b>Hydro Production Plant:</b>									
Various	332	108HP	SG-P	1.904%	100,920,290	(1,921,559)	6,824,707	(17,363)	(1,938,923)
Various	332	108HP	SG-U	2.768%	14,910,282	(412,654)	-	-	(412,654)
<b>Total Hydro Plant</b>					<b>115,830,572</b>	<b>(2,334,213)</b>	<b>6,824,707</b>	<b>(17,363)</b>	<b>(2,351,577)</b>
<b>Other Production Plant:</b>									
Various Wind Other	343	108OP	SG-W	4.042%	-	-	-	-	-
Various	343	108OP	SG	2.570%	15,779,778	(405,601)	3,983,717	(34,132)	(439,733)
<b>Total Other Plant</b>					<b>15,779,778</b>	<b>(405,601)</b>	<b>3,983,717</b>	<b>(34,132)</b>	<b>(439,733)</b>
<b>Transmission Plant:</b>									
Various	355	108TP	SG	1.882%	124,702,661	(2,347,267)	278,495,042	(1,718,266)	(4,065,533)
<b>Total Transmission Plant</b>					<b>124,702,661</b>	<b>(2,347,267)</b>	<b>278,495,042</b>	<b>(1,718,266)</b>	<b>(4,065,533)</b>
<b>Distribution Plant:</b>									
California	364	108364	CA	2.891%	34,551	(999)	-	-	(999)
Oregon	364	108364	OR	2.840%	3,160,667	(89,769)	1,076,923	(5,098)	(94,866)
Washington	364	108364	WA	3.115%	544,839	-	-	-	(16,974)
Utah	364	108364	UT	2.478%	17,945,236	(444,659)	5,957,051	(54,968)	(499,628)
Idaho	364	108364	ID	2.575%	3,991	(103)	-	-	(103)
Wyoming	364	108364	WYP	2.837%	1,397,807	(39,656)	-	-	(39,656)
<b>Total Distribution Plant</b>					<b>23,087,090</b>	<b>(592,160)</b>	<b>7,033,974</b>	<b>(60,066)</b>	<b>(652,226)</b>
<b>General Plant:</b>									
California	397	108GP	CA	2.302%	392,563	(9,038)	-	-	(9,038)
Oregon	397	108GP	OR	2.621%	4,618,698	(121,061)	4,366,899	(31,433)	(152,495)
Washington	397	108GP	WA	3.496%	441,174	(15,425)	-	-	(15,425)
Utah	397	108GP	UT	2.333%	6,532,995	(152,442)	4,885,639	(38,801)	(191,242)
Idaho	397	108GP	ID	2.336%	981,775	(22,936)	-	-	(22,936)
Wyoming	397	108GP	WYP	3.775%	3,128,616	(118,105)	-	-	(118,105)
General	397	108GP	SO	6.178%	1,555,224	(96,082)	-	-	(96,082)
General	397	108GP	SE	3.380%	62,577	(2,115)	-	-	(2,115)
General	397	108GP	SG	3.457%	5,963,789	(206,146)	3,886,321	(43,529)	(249,675)
<b>Total General Plant</b>					<b>23,677,411</b>	<b>(743,349)</b>	<b>13,138,859</b>	<b>(113,763)</b>	<b>(857,111)</b>
<b>Mining Plant:</b>									
Coal Mine	399	108MP	SE	3.592%	-	-	6,554,154	(85,688)	(85,688)
<b>Total Mining Plant</b>					<b>-</b>	<b>-</b>	<b>6,554,154</b>	<b>(85,688)</b>	<b>(85,688)</b>
<b>Intangible Plant:</b>									
General	303	111IP	SO	5.291%	26,523	(1,403)	1,145,846	(10,105)	(11,509)
General	303	111IP	ID	0.515%	2,469,145	(12,726)	-	-	(12,726)
General	303	111IP	UT	0.413%	19	(0)	-	-	(0)
General	303	111IP	WA	0.000%	285,370	-	-	-	-
General	303	111IP	SG	4.659%	6,858,394	(319,505)	-	-	(319,505)
General	303	111IP	OR	0.374%	886,387	(3,318)	-	-	(3,318)
General	303	111IP	CA	0.000%	46,678	-	-	-	-
<b>Total Intangible Plant</b>					<b>10,572,515</b>	<b>(336,954)</b>	<b>1,145,846</b>	<b>(10,105)</b>	<b>(347,059)</b>
					<b>438,365,545</b>	<b>(10,515,403)</b>	<b>346,149,981</b>	<b>(2,342,293)</b>	<b>(12,857,695)</b>
					Ref# 8.6.2	Ref# 6.2	Ref# 8.6.2	Ref# 6.2.1	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Allocation Correction to Booked Reserve</b>							
Depreciation Reserve	108HP	1	(51,951)	SG-P	25.929%	(13,471)	6.3.2
Depreciation Reserve	108HP	1	<u>51,951</u>	SG-U	25.929%	<u>13,471</u>	6.3.2
			<u>-</u>			<u>-</u>	
<b>Adjustment to Expense:</b>							
Depreciation Expense	403HP	3	675,275	SG-P	25.929%	175,095	6.3.1
Depreciation Expense	403HP	3	<u>(675,275)</u>	SG-U	25.929%	<u>(175,095)</u>	
			<u>-</u>			<u>-</u>	
<b>Adjustment to Reserve</b>							
Depreciation Reserve	108HP	3	4,621,909	SG-P	25.929%	1,198,432	6.3.1
Depreciation Reserve	108HP	3	<u>(181,805)</u>	SG-U	25.929%	<u>(47,141)</u>	6.3.1
			<u>4,440,104</u>			<u>1,151,292</u>	6.3.1
<b>Adjustment to Tax</b>							
Schedule M Deduction	SCHMDT	3	3,023,688	SG	25.929%	784,024	6.3.1
Deferred Income Tax Expense	41010	3	1,147,520	SG	25.929%	297,545	6.3.1
ADIT Avg. Balance	282	3	<u>(573,760)</u>	SG	25.929%	<u>(148,772)</u>	6.3.1
<b>Adjust to Dec 2013 13 Mo Average Balance for Projected Spend / Accrual Detail:</b>							
December 2012 Avg Reserve Balance			(1,526,038)				6.3.1
December 2013 Avg Reserve Balance			<u>2,914,066</u>				6.3.1
Total Adjustment to Average Reserve			<u>4,440,104</u>				6.3.1

**Description of Adjustment:**

Based on the Company's 2007 depreciation study, an additional \$19.4 million is required for the decommissioning of various hydro facilities. The type 1 component of this adjustment makes a small correction to the booked accumulated reserve so that the proper balances are reflected for the east and west control areas. The type 3 aspect of this adjustment walks forward the decommissioning expenditures through December 2013. This adjustment also reflects depreciation expense associated with changing accruals for east side resources to west side resources starting in July 2012.

PacifiCorp  
 Results of Operations - December 2012  
 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-11	1,034,853	(185,352)	(7,513,987)
January-12	629,272	(185,352)	(7,070,068)
February-12	508,069	(185,352)	(6,747,351)
March-12	1,145,320	(185,352)	(5,787,383)
April-12	2,124,670	(185,352)	(3,848,066)
May-12	890,732	(185,352)	(3,142,687)
June-12	2,909,337	(185,352)	(418,702)
July-12	1,829,256	(297,898)	1,112,655
August-12	1,015,770	(297,898)	1,830,527
September-12	1,875,035	(297,898)	3,407,664
October-12	567,191	(297,898)	3,676,957
November-12	(496,451)	(297,898)	2,882,608
December-12	392,296	(297,898)	2,977,006
<b>Dec-12 13 Month Average</b>			<b>(1,433,910)</b>

To 6.3.2

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-11	-	(112,546)	401,342
January-12	-	(112,546)	288,796
February-12	-	(112,546)	176,250
March-12	-	(112,546)	63,704
April-12	-	(112,546)	(48,841)
May-12	-	(112,546)	(161,387)
June-12	-	(112,546)	(273,933)
July-12	-	-	(273,933)
August-12	-	-	(273,933)
September-12	-	-	(273,933)
October-12	-	-	(273,933)
November-12	-	-	(273,933)
December-12	-	-	(273,933)
<b>Dec-12 13 Month Average</b>			<b>(92,128)</b>

To 6.3.2

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-11	1,034,853	(297,898)	(7,112,645)
January-12	629,272	(297,898)	(6,781,272)
February-12	508,069	(297,898)	(6,571,101)
March-12	1,145,320	(297,898)	(5,723,679)
April-12	2,124,670	(297,898)	(3,896,907)
May-12	890,732	(297,898)	(3,304,074)
June-12	2,909,337	(297,898)	(692,635)
July-12	1,829,256	(297,898)	838,722
August-12	1,015,770	(297,898)	1,556,594
September-12	1,875,035	(297,898)	3,133,731
October-12	567,191	(297,898)	3,403,024
November-12	(496,451)	(297,898)	2,608,675
December-12	392,296	(297,898)	2,703,073
<b>Dec-12 13 Month Average</b>			<b>(1,526,038)</b>

Ref 6.1

West Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-13	154,404	(297,898)	2,833,512
February-13	114,284	(297,898)	2,649,898
March-13	1,550,000	(297,898)	3,902,000
April-13	428,000	(297,898)	4,032,101
May-13	78,000	(297,898)	3,812,203
June-13	190,000	(297,898)	3,704,305
July-13	38,000	(297,898)	3,444,407
August-13	128,000	(297,898)	3,274,508
September-13	70,000	(297,898)	3,046,610
October-13	32,000	(297,898)	2,780,712
November-13	78,000	(297,898)	2,560,814
December-13	163,000	(297,898)	2,425,916

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-13	-	-	(273,933)
February-13	-	-	(273,933)
March-13	-	-	(273,933)
April-13	-	-	(273,933)
May-13	-	-	(273,933)
June-13	-	-	(273,933)
July-13	-	-	(273,933)
August-13	-	-	(273,933)
September-13	-	-	(273,933)
October-13	-	-	(273,933)
November-13	-	-	(273,933)
December-13	-	-	(273,933)

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-13	154,404	(297,898)	2,559,579
February-13	114,284	(297,898)	2,375,965
March-13	1,550,000	(297,898)	3,628,066
April-13	428,000	(297,898)	3,758,168
May-13	78,000	(297,898)	3,538,270
June-13	190,000	(297,898)	3,430,372
July-13	38,000	(297,898)	3,170,474
August-13	128,000	(297,898)	3,000,575
September-13	70,000	(297,898)	2,772,677
October-13	32,000	(297,898)	2,506,779
November-13	78,000	(297,898)	2,286,881
December-13	163,000	(297,898)	2,151,982

West Side			
	<u>Total Spend</u>	<u>Total Accruals</u>	<u>Dec 2013 13 Mo. Average Balance</u>
12 ME Dec 2013	3,023,688	(3,574,779)	3,187,999
<b>Adjustment to Reserve</b>			<b>4,621,909</b>

Ref 6.1

East Side			
	<u>Total Spend</u>	<u>Total Accruals</u>	<u>Dec 2013 13 Mo. Average Balance</u>
12 ME Dec 2013	-	-	(273,933)
<b>Adjustment to Reserve</b>			<b>(181,805)</b>

Ref 6.1

Total Resources			
	<u>Total Spend</u>	<u>Total Accruals</u>	<u>Dec 2013 13 Mo. Average Balance</u>
12 ME Dec 2013	3,023,688	(3,574,779)	2,914,066
<b>Adjustment to Reserve</b>			<b>4,440,104</b>

Ref 6.1

Ref 6.1

Tax Schedule M Deduction	(3,023,688)	Ref 6.1
Deferred Inc Tax Exp	1,147,520	Ref 6.1
ADIT B/E Avg Bal	(573,760)	Ref 6.1

2013 West Side Accrual	(3,574,779)	
2012 West Side Accrual	(2,899,504)	
Depreciation Expense for Accrual	675,275	Ref 6.1

PacifiCorp  
 Results of Operations - December 2012  
 Hydro Decommissioning  
 Corrections to Booked Data

Accumulated Depreciation		Dec 2012 13 Mo. Average Booked Balance	Page Ref.	Dec 2012 13-Mo. Average Actual Balance	Adjustment to Dec 2012 Average Balance	
108	SG-P	(1,381,959)	B17 pg 14	(1,433,910)	<b>(51,951)</b>	To 6.1
108	SG-U	(144,081)	B17 pg 14	(92,128)	<b>51,951</b>	To 6.1
Ref 6.3.1					<u><u>-</u></u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Plant Depreciation Exp.	403SP	1	39,752,236	SG	25.929%	10,307,509	6.4.1
Steam Plant Depreciation Exp.	403SP	1	4,258,290	SG	25.929%	1,104,148	6.4.1
			<u>44,010,526</u>				
<b>Adjustment to Reserve:</b>							
Steam Plant Accumulated Dep.	108SP	1	(154,866,196)	SG	25.929%	(40,155,846)	6.4.1
Steam Plant Accumulated Dep.	108SP	1	(18,633,278)	SG	25.929%	(4,831,494)	6.4.1
			<u>(173,499,474)</u>				

**Description of Adjustment:**

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2012 to reflect the different depreciation rates Oregon is using for the coal-fired generating plants. This was approved in the Depreciation Study, in Docket UM-1329 in Order 08-427, with rates effective January 1, 2008.

PacifiCorp  
 Results of Operations - December 2012  
 Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Expense (Yr Ended Dec2012)
CHOLLA	SG	4,258,290
NAUGHTON	SG	247,350
HUNTINGTON	SG	4,292,549
HUNTER	SG	10,021,486
CRAIG	SG	1,491,042
HAYDEN	SG	794,635
COLSTRIP	SG	1,574,095
DAVE JOHNSTON	SG	5,219,241
JIM BRIDGER	SG	11,471,141
WYODAK	SG	4,640,696
		<u>44,010,526</u>
		Ref 6.4

Depreciation Reserve Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Reserve 13 Month Average
CHOLLA	SG	(18,633,278)
NAUGHTON	SG	(690,061)
HUNTINGTON	SG	(16,175,929)
HUNTER	SG	(39,690,958)
CRAIG	SG	(6,464,245)
HAYDEN	SG	(3,078,279)
COLSTRIP	SG	(6,931,061)
DAVE JOHNSTON	SG	(16,510,833)
JIM BRIDGER	SG	(48,529,513)
WYODAK	SG	(16,795,316)
		<u>(173,499,474)</u>
		Ref 6.4



PacifiCorp  
Results of Operations - December 2012  
Oregon Coal-Fired Steam Plant Depreciation

Account Number	Description	Oregon Deprec. Rate %	Normal Deprec. Rate %	Difference	Total Factor (L)/(K)
<u>STEAM PRODUCTION PLANT</u>					
<u>CHOLLA</u>					
310.20	Land Rights	5.00	2.94	2.06	0.70068
311.00	Structures & Improvements	2.28	1.57	0.71	0.452229
312.00	Boiler Plant Equipment	2.33	1.50	0.83	0.553333
314.00	Turbogenerator Units	2.52	1.71	0.81	0.473684
315.00	Accessory Electric Equipment	2.08	1.29	0.79	0.612403
316.00	Misc. Power Plant Equipment	2.49	1.68	0.81	0.482143
<u>COLSTRIP</u>					
311.00	Structures & Improvements	2.08	1.38	0.70	0.507246
312.00	Boiler Plant Equipment	2.20	1.50	0.70	0.466667
314.00	Turbo generator Units	2.66	1.86	0.80	0.430108
315.00	Accessory Electric Equipment	1.99	1.31	0.68	0.519084
316.00	Misc. Power Plant Equipment	2.58	1.85	0.73	0.394595
<u>CRAIG</u>					
311.00	Structures & Improvements	2.81	2.03	0.78	0.384236
312.00	Boiler Plant Equipment	3.36	2.45	0.91	0.371429
314.00	Turbogenerator Units	3.21	2.40	0.81	0.33375
315.00	Accessory Electric Equipment	2.72	1.96	0.76	0.387755
316.00	Misc. Power Plant Equipment	3.19	2.42	0.77	0.318182
<u>DAVE JOHNSTON</u>					
310.20	Land Rights	2.18	1.77	0.41	0.231638
311.00	Structures & Improvements	3.38	2.77	0.61	0.220217
312.00	Boiler Plant Equipment	3.43	2.88	0.55	0.190972
314.00	Turbogenerator Units	3.35	2.87	0.48	0.167247
315.00	Accessory Electric Equipment	2.75	2.24	0.51	0.227679
316.00	Misc. Power Plant Equipment	5.83	4.88	0.95	0.194672
<u>HAYDEN</u>					
311.00	Structures & Improvements	2.71	1.94	0.77	0.396907
312.00	Boiler Plant Equipment	3.76	2.72	1.04	0.382353
314.00	Turbogenerator Units	2.99	2.18	0.81	0.37156
315.00	Accessory Electric Equipment	2.43	1.73	0.70	0.404624
316.00	Misc. Power Plant Equipment	3.29	2.46	0.83	0.337398
<u>HUNTER</u>					
310.20	Land Rights	2.02	1.29	0.73	0.565891
311.00	Structures & Improvements	2.32	1.51	0.81	0.536424
312.00	Boiler Plant Equipment	2.64	1.83	0.81	0.442623
314.00	Turbogenerator Units	3.27	2.26	1.01	0.446903
315.00	Accessory Electric Equipment	2.30	1.49	0.81	0.543624
316.00	Misc. Power Plant Equipment	2.78	1.94	0.84	0.43299
<u>HUNTINGTON</u>					
311.00	Structures & Improvements	2.19	1.77	0.42	0.237288
312.00	Boiler Plant Equipment	3.18	2.63	0.55	0.209125
314.00	Turbogenerator Units	3.08	2.53	0.55	0.217391
315.00	Accessory Electric Equipment	2.25	1.81	0.44	0.243094
316.00	Misc. Power Plant Equipment	2.91	2.55	0.36	0.141176
<u>JIM BRIDGER</u>					
310.20	Land Rights	2.03	1.25	0.78	0.624
311.00	Structures & Improvements	2.52	1.58	0.94	0.594937
312.00	Boiler Plant Equipment	3.11	2.02	1.09	0.539604
314.00	Turbogenerator Units	3.58	2.35	1.23	0.523404
315.00	Accessory Electric Equipment	2.36	1.49	0.87	0.583893
316.00	Misc. Power Plant Equipment	2.86	1.95	0.91	0.466667
<u>NAUGHTON</u>					
310.20	Land Rights	1.45	1.39	0.06	0.043165
311.00	Structures & Improvements	2.65	2.63	0.02	0.007605
312.00	Boiler Plant Equipment	2.86	2.82	0.04	0.014184
314.00	Turbogenerator Units	3.10	3.09	0.01	0.003236
315.00	Accessory Electric Equipment	2.45	2.37	0.08	0.033755
316.00	Misc. Power Plant Equipment	2.65	2.75	(0.10)	-0.03636
<u>WYODAK</u>					
310.20	Land Rights	2.34	1.42	0.92	0.647887
311.00	Structures & Improvements	2.45	1.51	0.94	0.622517
312.00	Boiler Plant Equipment	2.86	1.79	1.07	0.597765
314.00	Turbogenerator Units	2.87	1.82	1.05	0.576923
315.00	Accessory Electric Equipment	2.31	1.43	0.88	0.615385
316.00	Misc. Power Plant Equipment	3.95	2.63	1.32	0.501901



	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	ADIT Allocation Correction
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,707,137	-	1,688,961	-	-	18,176	-
23 Income Taxes: Federal	(5,285)	688,153	(564,299)	(123,066)	-	(6,073)	-
24 State	16,004	93,509	(76,679)	-	-	(825)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,717,856	781,661	1,047,984	(123,066)	-	11,278	-
29							
30 Operating Rev For Return:	(1,717,856)	(781,661)	(1,047,984)	123,066	-	(11,278)	-
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 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(6,450,931)	-	-	-	(5,264,150)	-	(1,186,781)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(6,450,931)	-	-	-	(5,264,150)	-	(1,186,781)
56							
57 Total Rate Base:	(6,450,931)	-	-	-	(5,264,150)	-	(1,186,781)
58							
59							
60 Estimated ROE impact	-0.072%	-0.045%	-0.060%	0.007%	0.022%	-0.001%	0.005%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,707,137)	-	(1,688,961)	-	-	(18,176)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(2,059,659)	(2,059,659)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	352,521	2,059,659	(1,688,961)	-	-	(18,176)	-
73							
74 State Income Taxes	16,004	93,509	(76,679)	-	-	(825)	-
75							
76 Taxable Income	336,517	1,966,150	(1,612,283)	-	-	(17,351)	-
77							
78 Federal Income Tax - Calculated	117,781	688,153	(564,299)	-	-	(6,073)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(123,066)	-	-	(123,066)	-	-	-
81 Federal Income Taxes	(5,285)	688,153	(564,299)	(123,066)	-	(6,073)	-

	7.1	7.2	7.3	7.4	7.5	7.6
	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	ADIT Allocation Correction
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	19,496,625	2,543,195	-	16,953,430	-	-
24 State	345,578	345,578	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	19,842,203	2,888,773	-	16,953,430	-	-
29						
30 Operating Rev For Return:	(19,842,203)	(2,888,773)	-	(16,953,430)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(6,450,931)	-	-	(5,264,150)	-	(1,186,781)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(6,450,931)	-	-	(5,264,150)	-	(1,186,781)
56						
57 Total Rate Base:	(6,450,931)	-	-	(5,264,150)	-	(1,186,781)
58						
59						
60 Estimated ROE impact	-1.109%	-0.165%	0.000%	-0.968%	0.022%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	(7,611,850)	(7,611,850)	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	7,611,850	7,611,850	-	-	-	-
73						
74 State Income Taxes	345,578	345,578	-	-	-	-
75						
76 Taxable Income	7,266,272	7,266,272	-	-	-	-
77						
78 Federal Income Tax - Calculated	2,543,195	2,543,195	-	-	-	-
79 Adjustments to Calculated Tax:						
80 Renewable Energy Tax Credits	16,953,430	-	-	16,953,430	-	-
81 Federal Income Taxes	19,496,625	2,543,195	-	16,953,430	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	ADIT Allocation Correction
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	(927,307)	(927,307)	-	-	-	-	-
24 State	(126,006)	(126,006)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,053,313)	(1,053,313)	-	-	-	-	-
29							
30 Operating Rev For Return:	1,053,313	1,053,313	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
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	0.061%	0.061%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,775,454	2,775,454	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,775,454)	(2,775,454)	-	-	-	-	-
73							
74 State Income Taxes	(126,006)	(126,006)	-	-	-	-	-
75							
76 Taxable Income	(2,649,449)	(2,649,449)	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	(927,307)	(927,307)	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	(927,307)	(927,307)	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	ADIT Allocation Correction
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,707,137	-	1,688,961	-	-	18,176	-
23 Income Taxes: Federal	(18,574,604)	(927,736)	(564,299)	(17,076,496)	-	(6,073)	-
24 State	(203,568)	(126,064)	(76,679)	-	-	(825)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(17,071,034)	(1,053,800)	1,047,984	(17,076,496)	-	11,278	-
29							
30 Operating Rev For Return:	17,071,034	1,053,800	(1,047,984)	17,076,496	-	(11,278)	-
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 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
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	0.959%	0.059%	-0.059%	0.959%	0.000%	-0.001%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,707,137)	-	(1,688,961)	-	-	(18,176)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,776,737	2,776,737	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(4,483,875)	(2,776,737)	(1,688,961)	-	-	(18,176)	-
73							
74 State Income Taxes	(203,568)	(126,064)	(76,679)	-	-	(825)	-
75							
76 Taxable Income	(4,280,307)	(2,650,673)	(1,612,283)	-	-	(17,351)	-
77							
78 Federal Income Tax - Calculated	(1,498,107)	(927,736)	(564,299)	-	-	(6,073)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(17,076,496)	-	-	(17,076,496)	-	-	-
81 Federal Income Taxes	(18,574,604)	(927,736)	(564,299)	(17,076,496)	-	(6,073)	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Type 1	427	1	(7,611,850)	OR	Situs	(7,611,850)	Below
Other Interest Expense - Type 2	427	2	2,775,454	OR	Situs	2,775,454	Below
Other Interest Expense - Type 3	427	3	2,776,737	OR	Situs	2,776,737	Below
Total			<u>(2,059,659)</u>			<u>(2,059,659)</u>	2.18
<b>Adjustment Detail:</b>							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,276,710,875	1.0
Weighted Cost of Debt:						2.545%	2.1
Trued-up Interest Expense						<u>83,381,763</u>	1.0
Actual Interest Expense						90,993,613	2.18
Total Interest True-up Adjustment						<u>(7,611,850)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,385,779,832	1.0
Weighted Cost of Debt:						2.545%	2.1
Trued-up Interest Expense						<u>86,157,217</u>	1.0
Type 1 Interest Expense						83,381,763	1.0
Total Interest True-up Adjustment						<u>2,775,454</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,494,899,197	2.2
Weighted Cost of Debt:						2.545%	2.1
Trued-up Interest Expense						<u>88,933,955</u>	2.18
Type 2 Interest Expense						86,157,217	1.0
Total Interest True-up Adjustment						<u>2,776,737</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.

<b>Adjustment to Expense:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Taxes Other Than Income	408	3	6,180,626	GPS	27.3267%	1,688,961	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 2012**  
**Estimated Property Tax Expense for December 2013**  
**Property Tax Adjustment Summary**

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		116,246,374	
<b>Total Accrued Property Tax - 12 Months End. December 2012</b>				<u>116,246,374</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2013				<u>122,427,000</u>	
Less Accrued Property Tax - 12 Months Ended December 31, 2012				(116,246,374)	
<b>Incremental Adjustment to Property Taxes</b>				<u><u>6,180,626</u></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>
<b>Adjustment to Tax:</b>							
FED Renewable Energy Tax Credit	40910	3	(65,857,709)	SG	25.9294%	(17,076,496)	7.3.1
<b>Remove from Base Period:</b>							
FED Renewable Energy Tax Credit	40910	1	65,383,088	SG	25.9294%	16,953,430	7.3.2

**Description of Adjustment:**

This adjustment normalizes federal/ state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal PTC tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. The Utah State PTC tax credits expired December 1, 2011. The Oregon BETC credit is based on investment of plant, and the credit is taken over a 5 year period on qualifying property.

**PacifiCorp**  
**Oregon General Rate Case - December 2014**  
**Renewable Energy Tax Credit Calculation**

Description	<u>FED</u> Amount
<b><u>Hydro</u></b>	
JC Boyle	7,502,327
Factor (inflated tax per unit)	0.0115
	<b>86,277</b>
	<b>Ref #7.3</b>
<b><u>Wind/Geothermal</u></b>	
Blundell Bottoming Cycle KWh	82,527,317
Glenrock KWh	332,471,801
Glenrock III KWh	124,408,962
Goodnoe KWh	266,887,001
High Plains Wind	309,369,981
Leaning Juniper 1 KWh	305,473,220
Marengo KWh	393,135,919
Marengo II KWh	187,225,822
McFadden Ridge	86,062,880
Rolling Hills KWh	-
Seven Mile KWh	349,595,650
Seven Mile II KWh	68,862,073
Dunlap I Wind KWh	353,606,845
Total KWh Production	2,859,627,471
Factor (inflated tax per unit)	0.023
	<b>65,771,432</b>
	<b>Ref #7.3</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
ADIT Balance	282	1	3,340,431,033	DITBAL	27.3747%	914,433,023	
Cholla SHL	190	1	(37,647,270)	SG	25.9294%	(9,761,704)	
Accel Amrt of Pltn Cntrl Facilities	281	1	180,264,806	SG	25.9294%	46,741,549	
California	282	1	(79,200,889)	CA	Situs	-	
Idaho	282	1	(197,629,129)	ID	Situs	-	
Other	282	1	(49,377,765)	OTHER	0.0000%	-	
Oregon	282	1	(960,385,916)	OR	Situs	(960,385,916)	
Utah	282	1	(1,513,295,661)	UT	Situs	-	
Washington	282	1	(217,126,561)	WA	Situs	-	
Wyoming	282	1	(485,443,732)	WY	Situs	-	
Total			<u>(19,411,083)</u>			<u>(8,973,049)</u>	
Repair Deduction 13M Avg Bal	282	1	11,963,231	SG	25.9294%	3,101,992	
1033 Exchange	282	1	323,229	SNPD	27.1818%	87,859	
Other miscellaneous adjustments	282	1	1,899,410	SO	27.3268%	519,047	
Other miscellaneous adjustments	282	1	2,357,229	OTHER	0.0000%	-	

**Description of Adjustment:**

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	3	70,098	SG	25.9294%	18,176	7.5.1

**Description of Adjustment:**

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that becomes effective January 1, 2012. 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.

Wind Plant	2013 NPC MWH Production	Tax Begins	2013 \$/MWH Tax
Footcreek	101,208	1/1/2012	101,208
Glenrock I Wind Plant	332,472	1/1/2012	332,472
Seven Mile Hill Wind Plant	349,596	1/1/2012	349,596
Seven Mile Hill II Wind Plant	68,862	1/1/2012	68,862
Glenrock III Wind Plant	124,409	1/1/2012	124,409
Rolling Hills Wind Plant	-	1/1/2012	-
High Plains Wind Plant	309,370	9/1/2012	309,370
McFadden Ridge	86,063	9/1/2012	86,063
Dunlap I Wind	353,607	10/1/2013	88,402
			October 2013 through December 2013
Total WY Wind MWH	<u>1,725,586</u>		<u>1,460,382</u>
Booked through December 2012			1,390,284
Adjustment to normalize to FY December 2013			<u>70,098</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
ADIT Bal. - OR Purchased BETC	190	1	(5,176,101)	SG	25.9294%	(1,342,131)	
ADIT Bal. - OR Purchased BETC	190	1	5,176,101	NUTIL	0.0000%	-	
ADIT Bal. - Naughton U#3 Costs	283	1	599,128	SG	25.9294%	155,350	
ADIT Bal. - Naughton U#3 Costs	283	1	(599,128)	OTHER	0.0000%	-	
ADIT Bal. OR Contra Reg Asst Nau	283	1	(196,796)	OR	Situs	(196,796)	
ADIT Bal. OR Contra Reg Asst Nau	283	1	196,796	OTHER	0.0000%	-	
ADIT Bal. WA Contra Reg Asst Nau	283	1	(59,391)	WA	Situs	-	
ADIT Bal. WA Contra Reg Asst Nau	283	1	59,391	OTHER	0.0000%	-	

**Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances on the correct allocation factor.





	8.1	8.2	8.3	8.4	8.5	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	Pro Forma Major
Total Normalized	Working Capital	Base	Rate Base	Settlement	Advances for Construction	Plant Additions
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(18,067)	-	-	-	-	-
12 Other Power Supply	(281)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(462,741)	-	-	-	-	-
19 Total O&M Expenses	(481,089)	-	-	-	-	-
20 Depreciation	7,714,307	-	-	-	-	-
21 Amortization	147,671	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(26,570,884)	-	-	-	-	-
24 State	(3,610,542)	-	-	-	-	-
25 Deferred Income Taxes	27,376,681	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	4,576,145	-	-	-	-	-
29						
30 Operating Rev For Return:	(4,576,145)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	194,768,741	-	2,252,190	42,982,752	-	111,236,431
34 Plant Held for Future Use	(13,208,301)	-	-	-	-	-
35 Misc Deferred Debits	40,568,671	-	-	-	-	-
36 Elec Plant Acq Adj	(1,409,229)	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	1,258,187	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	(129,695)	(70,295)	(59,400)	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	221,846,373	(70,295)	2,192,790	42,982,752	-	111,236,431
45						
46 Deductions:						
47 Accum Prov For Deprec	(1,007,983)	-	-	-	-	-
48 Accum Prov For Amort	(402,038)	-	-	-	-	-
49 Accum Def Income Tax	2,119,995	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	1,909,538	-	-	-	1,909,538	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	2,619,511	-	-	-	1,909,538	-
56						
57 Total Rate Base:	224,467,884	(70,295)	2,192,790	42,982,752	1,909,538	111,236,431
58						
59						
60 Estimated ROE impact	-1.105%	0.000%	-0.009%	-0.173%	0.000%	-0.440%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(7,380,890)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	13,312,121	-	-	-	-	-
71 Schedule "M" Deductions	85,458,584	-	-	-	-	-
72 Income Before Tax	(79,527,353)	-	-	-	-	-
73						
74 State Income Taxes	(3,610,542)	-	-	-	-	-
75						
76 Taxable Income	(75,916,811)	-	-	-	-	-
77						
78 Federal Income Taxes	(26,570,884)	-	-	-	-	-

	8.6.1 (Cont.) Pro Forma Major Plant Additions	8.6.2 Major Plant Additions Tax Entries	8.6.3 (Cont.) Major Plant Additions Tax Entries	8.7 Miscellaneous Rate Base	8.8 Powerdale Hydro Removal	8.9 FERC 105 (PHFU)	8.10 Trojan Amortization
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	-	-	-	-	(4,142)	-	-
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	-	-	-	-	(4,142)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	892,249	(29,806,031)	-	8,363	-	8,545
24 State	-	121,242	(4,050,145)	-	1,136	-	1,161
25 Deferred Income Taxes	-	(1,013,491)	33,856,174	-	(7,928)	-	(9,706)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	0	(1)	-	(2,570)	-	(0)
29							
30 Operating Rev For Return:	-	(0)	1	-	2,570	-	0
31							
32 Rate Base:							
33 Electric Plant In Service	90,903,563	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	653,203	-	(13,861,504)	-
35 Misc Deferred Debits	-	-	-	(146,030)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	1,258,187	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	90,903,563	-	-	1,765,359	-	(13,861,504)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	506,746	(14,323,766)	-	218,784	-	(491,979)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	506,746	(14,323,766)	-	218,784	-	(491,979)
56							
57 Total Rate Base:	90,903,563	506,746	(14,323,766)	1,765,359	218,784	(13,861,504)	(491,979)
58							
59							
60 Estimated ROE impact	-0.362%	-0.002%	0.059%	-0.007%	-0.001%	0.057%	0.002%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	4,142	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	2,670,525	1,906,132	-	-	-	25,575
71 Schedule "M" Deductions	-	-	91,116,365	-	(20,890)	-	-
72 Income Before Tax	-	2,670,525	(89,210,233)	-	25,032	-	25,575
73							
74 State Income Taxes	-	121,242	(4,050,145)	-	1,136	-	1,161
75							
76 Taxable Income	-	2,549,283	(85,160,088)	-	23,895	-	24,414
77							
78 Federal Income Taxes	-	892,249	(29,806,031)	-	8,363	-	8,545

	8.11	8.12	8.13	8.14	8.15	8.16	0
	Regulatory Asset Amortization	Remove Rolling Hills	Klamath Hydroelectric Settlement	Misc Asset Sales and Removals	Carbon	Pension Asset 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	-	-	1,533	(15,458)	-	-	-
12 Other Power Supply	-	(281)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(462,741)	-	-	-	-	-
19 Total O&M Expenses	-	(463,022)	1,533	(15,458)	-	-	-
20 Depreciation	-	(2,110,877)	-	(819,298)	10,644,482	-	-
21 Amortization	(85,807)	-	233,478	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	28,669	2,096,940	(78,520)	278,901	-	-	-
24 State	3,896	284,939	(10,670)	37,898	-	-	-
25 Deferred Income Taxes	-	(1,408,681)	-	-	(4,039,687)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(53,242)	(1,600,700)	145,822	(517,958)	6,604,795	-	-
29							
30 Operating Rev For Return:	53,242	1,600,700	(145,822)	517,958	(6,604,795)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	(52,061,556)	1,919,645	(2,645,977)	181,693	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	40,714,701	-
36 Elec Plant Acq Adj	(1,409,229)	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(1,409,229)	(52,061,556)	1,919,645	(2,645,977)	181,693	40,714,701	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	6,304,743	-	493,041	(7,805,768)	-	-
48 Accum Prov For Amort	-	-	(402,038)	-	-	-	-
49 Accum Def Income Tax	-	13,657,532	-	-	2,552,677	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	19,962,275	(402,038)	493,041	(5,253,091)	-	-
56							
57 Total Rate Base:	(1,409,229)	(32,099,281)	1,517,606	(2,152,936)	(5,071,398)	40,714,701	-
58							
59							
60 Estimated ROE impact	0.009%	0.225%	-0.015%	0.038%	-0.357%	-0.164%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	85,807	2,573,898	(235,011)	834,757	(10,644,482)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(1,934,594)	-	-	10,644,482	-	-
71 Schedule "M" Deductions	-	(5,636,892)	-	-	-	-	-
72 Income Before Tax	85,807	6,276,196	(235,011)	834,757	-	-	-
73							
74 State Income Taxes	3,896	284,939	(10,670)	37,898	-	-	-
75							
76 Taxable Income	81,911	5,991,256	(224,342)	796,859	-	-	-
77							
78 Federal Income Taxes	28,669	2,096,940	(78,520)	278,901	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.6	
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	
Total Normalized	Working Capital	Base	Rate Base	Settlement	Advances for Construction	Plant Additions	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	(15,458)	-	-	-	-	-	
12 Other Power Supply	(281)	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	(462,741)	-	-	-	-	-	
19 Total O&M Expenses	(478,480)	-	-	-	-	-	
20 Depreciation	(2,930,175)	-	-	-	-	-	
21 Amortization	233,478	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	2,313,357	-	-	-	-	-	
24 State	314,347	-	-	-	-	-	
25 Deferred Income Taxes	(1,426,315)	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	(1,973,788)	-	-	-	-	-	
29							
30 Operating Rev For Return:	1,973,788	-	-	-	-	-	
31							
32 Rate Base:							
33 Electric Plant In Service	(4,063,346)	-	2,482,770	46,241,772	-	-	
34 Plant Held for Future Use	(13,861,504)	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	225,578	225,578	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	(17,699,272)	225,578	2,482,770	46,241,772	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	6,797,784	-	-	-	-	-	
48 Accum Prov For Amort	(402,038)	-	-	-	-	-	
49 Accum Def Income Tax	13,384,338	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	1,909,538	-	-	-	1,909,538	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	(64,445)	-	-	(64,445)	-	-	
54							
55 Total Deductions:	21,625,176	-	-	(64,445)	1,909,538	-	
56							
57 Total Rate Base:	3,925,904	225,578	2,482,770	46,241,772	(64,445)	1,909,538	
58							
59							
60 Estimated ROE impact	0.097%	-0.001%	-0.010%	-0.186%	0.000%	-0.008%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	3,175,177	-	-	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(1,909,019)	-	-	-	-	-	
71 Schedule "M" Deductions	(5,657,781)	-	-	-	-	-	
72 Income Before Tax	6,923,939	-	-	-	-	-	
73							
74 State Income Taxes	314,347	-	-	-	-	-	
75							
76 Taxable Income	6,609,592	-	-	-	-	-	
77							
78 Federal Income Taxes	2,313,357	-	-	-	-	-	

	8.6.1 (Cont.) Pro Forma Major Plant Additions	8.6.2 Major Plant Additions Tax Entries	8.6.3 (Cont.) Major Plant Additions Tax Entries	8.7 Miscellaneous Rate Base	8.8 Powerdale Hydro Removal	8.9 FERC 105 (PHFU)	8.10 Trojan Amortization
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	-	-	-	-	6,979	-	8,545
24 State	-	-	-	-	948	-	1,161
25 Deferred Income Taxes	-	-	-	-	(7,928)	-	(9,706)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(0)	-	(0)
29							
30 Operating Rev For Return:	-	-	-	-	0	-	0
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	(13,861,504)	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	(13,861,504)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	218,784	-	(491,979)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	218,784	-	(491,979)
56							
57 Total Rate Base:	-	-	-	-	218,784	(13,861,504)	(491,979)
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.001%	0.057%	0.002%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	25,575
71 Schedule "M" Deductions	-	-	-	-	(20,890)	-	-
72 Income Before Tax	-	-	-	-	20,890	-	25,575
73							
74 State Income Taxes	-	-	-	-	948	-	1,161
75							
76 Taxable Income	-	-	-	-	19,941	-	24,414
77							
78 Federal Income Taxes	-	-	-	-	6,979	-	8,545

	8.11	8.12	8.13 Klamath	8.14	8.15	8.16	0
	Regulatory Asset Amortization	Remove Rolling Hills	Hydroelectric Settlement	Misc Asset Sales and Removals	Carbon	Pension Asset 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	-	-	-	(15,458)	-	-	-
12 Other Power Supply	-	(281)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(462,741)	-	-	-	-	-
19 Total O&M Expenses	-	(463,022)	-	(15,458)	-	-	-
20 Depreciation	-	(2,110,877)	-	(819,298)	-	-	-
21 Amortization	-	-	233,478	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,096,940	(78,007)	278,901	-	-	-
24 State	-	284,939	(10,600)	37,898	-	-	-
25 Deferred Income Taxes	-	(1,408,681)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(1,600,700)	144,871	(517,958)	-	-	-
29							
30 Operating Rev For Return:	-	1,600,700	(144,871)	517,958	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	(52,061,556)	1,919,645	(2,645,977)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(52,061,556)	1,919,645	(2,645,977)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	6,304,743	-	493,041	-	-	-
48 Accum Prov For Amort	-	-	(402,038)	-	-	-	-
49 Accum Def Income Tax	-	13,657,532	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	19,962,275	(402,038)	493,041	-	-	-
56							
57 Total Rate Base:	-	(32,099,281)	1,517,606	(2,152,936)	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.225%	-0.014%	0.038%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	2,573,898	(233,478)	834,757	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(1,934,594)	-	-	-	-	-
71 Schedule "M" Deductions	-	(5,636,892)	-	-	-	-	-
72 Income Before Tax	-	6,276,196	(233,478)	834,757	-	-	-
73							
74 State Income Taxes	-	284,939	(10,600)	37,898	-	-	-
75							
76 Taxable Income	-	5,991,256	(222,878)	796,859	-	-	-
77							
78 Federal Income Taxes	-	2,096,940	(78,007)	278,901	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	Pro Forma Major
Total Normalized	Working Capital	Base	Rate Base	Settlement	Advances for Construction	Plant Additions
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	892,249	-	-	-	-	-
24 State	121,242	-	-	-	-	-
25 Deferred Income Taxes	(1,013,491)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	0	-	-	-	-	-
29						
30 Operating Rev For Return:	(0)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	111,236,431	-	-	-	-	111,236,431
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	(3,694)	(3,694)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	111,232,737	(3,694)	-	-	-	111,236,431
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	506,746	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	506,746	-	-	-	-	-
56						
57 Total Rate Base:	111,739,483	(3,694)	-	-	-	111,236,431
58						
59						
60 Estimated ROE impact	-0.406%	0.000%	0.000%	0.000%	0.000%	-0.404%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,670,525	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	2,670,525	-	-	-	-	-
73						
74 State Income Taxes	121,242	-	-	-	-	-
75						
76 Taxable Income	2,549,283	-	-	-	-	-
77						
78 Federal Income Taxes	892,249	-	-	-	-	-

	8.6.1 (Cont.) Pro Forma Major Plant Additions	8.6.2 Major Plant Additions Tax Entries	8.6.3 (Cont.) Major Plant Additions Tax Entries	8.7 Miscellaneous Rate Base	8.8 Powerdale Hydro Removal	8.9 FERC 105 (PHFU)	8.10 Trojan Amortization
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	-	892,249	-	-	-	-	-
24 State	-	121,242	-	-	-	-	-
25 Deferred Income Taxes	-	(1,013,491)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	0	-	-	-	-	-
29							
30 Operating Rev For Return:	-	(0)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	506,746	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	506,746	-	-	-	-	-
56							
57 Total Rate Base:	-	506,746	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.002%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	2,670,525	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	2,670,525	-	-	-	-	-
73							
74 State Income Taxes	-	121,242	-	-	-	-	-
75							
76 Taxable Income	-	2,549,283	-	-	-	-	-
77							
78 Federal Income Taxes	-	892,249	-	-	-	-	-



	8.11	8.12	8.13	8.14	8.15	8.16	0
	Regulatory Asset Amortization	Remove Rolling Hills	Klamath Hydroelectric Settlement	Misc Asset Sales and Removals	Carbon	Pension Asset 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	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	Pro Forma Major
	Working Capital	Base	Rate Base	Settlement	Advances for	Plant Additions
	Total Normalized				Construction	
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	(2,609)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(2,609)	-	-	-	-	-
20 Depreciation	10,644,482	-	-	-	-	-
21 Amortization	(85,807)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(29,776,490)	-	-	-	-	-
24 State	(4,046,131)	-	-	-	-	-
25 Deferred Income Taxes	29,816,487	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	6,549,933	-	-	-	-	-
29						
30 Operating Rev For Return:	(6,549,933)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	87,595,657	-	(230,580)	(3,259,019)	-	-
34 Plant Held for Future Use	653,203	-	-	-	-	-
35 Misc Deferred Debits	40,568,671	-	-	-	-	-
36 Elec Plant Acq Adj	(1,409,229)	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	1,258,187	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	(351,579)	(292,179)	(59,400)	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	128,314,908	(292,179)	(289,980)	(3,259,019)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(7,805,768)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(11,771,089)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	64,445	-	-	-	64,445	-
54						
55 Total Deductions:	(19,512,411)	-	-	-	64,445	-
56						
57 Total Rate Base:	108,802,497	(292,179)	(289,980)	(3,259,019)	64,445	-
58						
59						
60 Estimated ROE impact	-0.725%	0.001%	0.001%	0.011%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(10,556,067)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	12,550,615	-	-	-	-	-
71 Schedule "M" Deductions	91,116,365	-	-	-	-	-
72 Income Before Tax	(89,121,817)	-	-	-	-	-
73						
74 State Income Taxes	(4,046,131)	-	-	-	-	-
75						
76 Taxable Income	(85,075,687)	-	-	-	-	-
77						
78 Federal Income Taxes	(29,776,490)	-	-	-	-	-

	8.6.1 (Cont.) Pro Forma Major Plant Additions	8.6.2 Major Plant Additions Tax Entries	8.6.3 (Cont.) Major Plant Additions Tax Entries	8.7 Miscellaneous Rate Base	8.8 Powerdale Hydro Removal	8.9 FERC 105 (PHFU)	8.10 Trojan Amortization
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	-	-	-	-	(4,142)	-	-
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	-	-	-	-	(4,142)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(29,806,031)	-	1,384	-	-
24 State	-	-	(4,050,145)	-	188	-	-
25 Deferred Income Taxes	-	-	33,856,174	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(1)	-	(2,570)	-	-
29							
30 Operating Rev For Return:	-	-	1	-	2,570	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	90,903,563	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	653,203	-	-	-
35 Misc Deferred Debits	-	-	-	(146,030)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	1,258,187	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	90,903,563	-	-	1,765,359	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(14,323,766)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	(14,323,766)	-	-	-	-
56							
57 Total Rate Base:	90,903,563	-	(14,323,766)	1,765,359	-	-	-
58							
59							
60 Estimated ROE impact	-0.309%	0.000%	0.050%	-0.006%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	4,142	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	1,906,132	-	-	-	-
71 Schedule "M" Deductions	-	-	91,116,365	-	-	-	-
72 Income Before Tax	-	-	(89,210,233)	-	4,142	-	-
73							
74 State Income Taxes	-	-	(4,050,145)	-	188	-	-
75							
76 Taxable Income	-	-	(85,160,088)	-	3,954	-	-
77							
78 Federal Income Taxes	-	-	(29,806,031)	-	1,384	-	-

	8.11	8.12	8.13	8.14	8.15	8.16	0
	Regulatory Asset Amortization	Remove Rolling Hills	Klamath Hydroelectric Settlement	Misc Asset Sales and Removals	Carbon	Pension Asset 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	-	-	1,533	-	-	-	-
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	-	-	1,533	-	-	-	-
20 Depreciation	-	-	-	-	10,644,482	-	-
21 Amortization	(85,807)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	28,669	-	(512)	-	-	-	-
24 State	3,896	-	(70)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(4,039,687)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(53,242)	-	951	-	6,604,795	-	-
29							
30 Operating Rev For Return:	53,242	-	(951)	-	(6,604,795)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	181,693	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	40,714,701	-
36 Elec Plant Acq Adj	(1,409,229)	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(1,409,229)	-	-	-	181,693	40,714,701	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(7,805,768)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	2,552,677	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(5,253,091)	-	-
56							
57 Total Rate Base:	(1,409,229)	-	-	-	(5,071,398)	40,714,701	-
58							
59							
60 Estimated ROE impact	0.008%	0.000%	0.000%	0.000%	-0.354%	-0.141%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	85,807	-	(1,533)	-	(10,644,482)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	10,644,482	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	85,807	-	(1,533)	-	-	-	-
73							
74 State Income Taxes	3,896	-	(70)	-	-	-	-
75							
76 Taxable Income	81,911	-	(1,464)	-	-	-	-
77							
78 Federal Income Taxes	28,669	-	(512)	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Cash Working Capital	CWC	1	225,578	OR	Situs	225,578	
Cash Working Capital	CWC	2	(3,694)	OR	Situs	(3,694)	
Cash Working Capital	CWC	3	(292,179)	OR	Situs	(292,179)	
Total			<u>(70,295)</u>			<u>(70,295)</u>	

**Adjustment Detail:**

	Type1	Type 2	Type 3	REF#
O&M Expense	740,572,994	741,929,834	773,662,887	1.0
Taxes Other Than Income Tax	63,158,183	63,158,183	65,497,286	1.0
Federal Income Tax	5,241,299	3,882,015	(41,187,969)	1.0
State Income Tax	712,908	528,204	(3,275,646)	1.0
Less: Embedded Cost Differential	13,209,779	13,209,779	13,209,779	
Total	<u>822,895,163</u>	<u>822,708,015</u>	<u>807,906,337</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,254,507</u>	<u>2,253,995</u>	<u>2,213,442</u>	
Net Lag Days	7.20	7.20	7.20	
Cash Working Capital	<u>16,243,618</u>	<u>16,239,924</u>	<u>15,947,745</u>	
Unadjusted Cash Working Capital	16,018,040	16,243,618	16,239,924	
Cash Working Capital Adjustment	<u>225,578</u>	<u>(3,694)</u>	<u>(292,179)</u>	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's December 2010 lead lag study.

PacifiCorp  
Oregon Results of Operations - December 2012  
Trapper Mine Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	10,096,927	SE	24.589%	2,482,770	Below
Other Tangible Property	399	3	(937,722)	SE	24.589%	(230,580)	Below
			<u>9,159,204</u>			<u>2,252,190</u>	Below
Final Reclamation Liability	2533	3	(241,568)	SE	24.589%	(59,400)	8.2.2
<b>Adjustment Detail</b>							
December 2012 13 Month Avg Balance			10,096,927				8.2.1
December 2013 13 Month Avg Balance			<u>9,159,204</u>				8.2.1
Adj. to Dec 2013 13 Mo Avg Balance			(937,722)				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 2013. The adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp  
Results of Operations - December 2012  
Trapper Mine Rate Base

DESCRIPTION	Actual Dec-11	Actual Jan-12	Actual Feb-12	Actual Mar-12	Actual Apr-12	Actual May-12	Actual Jun-12	Actual Jul-12	Actual Aug-12	Actual Sep-12	Actual Oct-12	Actual Nov-12	Actual Dec-12
<b>Property, Plant, and Equipment</b>													
Lands and Leases	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	117,331,942	117,760,401	118,382,779	118,452,484	118,942,698	118,735,392	119,686,641	119,892,449	120,499,510	116,048,808	116,833,756	116,882,955	116,039,653
<b>Total Property, Plant, and Equipment</b>	<b>131,406,943</b>	<b>131,835,402</b>	<b>132,457,780</b>	<b>132,527,485</b>	<b>133,017,699</b>	<b>132,810,393</b>	<b>133,761,642</b>	<b>133,967,450</b>	<b>134,574,511</b>	<b>130,123,809</b>	<b>130,908,757</b>	<b>130,957,956</b>	<b>130,114,654</b>
Accumulated Depreciation	(94,515,704)	(95,071,515)	(95,590,938)	(96,175,725)	(96,551,503)	(96,875,318)	(97,389,648)	(97,816,420)	(98,265,741)	(94,409,771)	(95,018,728)	(95,811,624)	(94,948,967)
<b>Total Property, Plant, and Equipment</b>	<b>36,891,239</b>	<b>36,763,887</b>	<b>36,866,842</b>	<b>36,351,760</b>	<b>36,466,196</b>	<b>35,935,075</b>	<b>36,371,994</b>	<b>36,151,030</b>	<b>36,308,770</b>	<b>35,714,038</b>	<b>35,890,029</b>	<b>35,346,332</b>	<b>35,165,687</b>
<b>Other :</b>													
Inventories	6,537,346	7,037,889	6,544,471	6,987,231	6,684,826	6,752,902	6,638,394	6,873,796	7,087,095	7,442,786	6,944,046	6,940,867	6,690,855
Prepaid Expenses	432,888	276,615	211,277	276,392	190,933	161,615	127,530	79,939	68,926	11,463	416,073	458,309	449,182
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	4,090,909	3,977,273	3,863,636	3,750,000	3,636,364	3,522,727	3,409,091	3,295,455	3,181,818	3,068,182	2,954,546	2,840,909	2,727,273
<b>Total Other</b>	<b>11,561,143</b>	<b>11,791,777</b>	<b>11,119,384</b>	<b>11,513,623</b>	<b>11,012,123</b>	<b>10,937,244</b>	<b>10,675,015</b>	<b>10,749,190</b>	<b>10,837,839</b>	<b>11,022,431</b>	<b>10,814,665</b>	<b>10,740,085</b>	<b>10,367,310</b>
Total Rate Base	48,452,382	48,555,664	47,986,226	47,865,383	47,478,319	46,872,319	47,047,009	46,900,220	47,146,609	46,736,469	46,704,694	46,086,417	45,532,997
PacifiCorp Share	10,368,810	10,390,912	10,269,052	10,243,192	10,160,360	10,030,676	10,068,060	10,036,647	10,089,374	10,001,604	9,994,805	9,862,493	9,744,061

DESCRIPTION	Actual Dec-12	Pro Forma Jan-13	Pro Forma Feb-13	Pro Forma Mar-13	Pro Forma Apr-13	Pro Forma May-13	Pro Forma Jun-13	Pro Forma Jul-13	Pro Forma Aug-13	Pro Forma Sep-13	Pro Forma Oct-13	Pro Forma Nov-13	Pro Forma Dec-13
<b>Property, Plant, and Equipment</b>													
Lands and Leases	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186
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	116,039,653	116,156,401	116,307,227	116,491,787	116,646,068	116,873,898	116,910,603	117,012,122	117,256,202	117,275,282	117,294,362	118,629,442	118,648,502
<b>Total Property, Plant, and Equipment</b>	<b>130,114,654</b>	<b>130,231,402</b>	<b>130,382,228</b>	<b>130,566,788</b>	<b>130,721,069</b>	<b>130,948,899</b>	<b>130,985,604</b>	<b>131,087,123</b>	<b>131,331,203</b>	<b>131,350,283</b>	<b>131,369,363</b>	<b>132,704,443</b>	<b>132,723,503</b>
Accumulated Depreciation	(94,948,967)	(95,501,565)	(96,020,063)	(96,595,149)	(97,197,412)	(97,780,425)	(98,302,986)	(98,891,999)	(99,486,571)	(100,034,599)	(100,562,231)	(101,067,815)	(101,577,700)
<b>Total Property, Plant, and Equipment</b>	<b>35,165,687</b>	<b>34,729,837</b>	<b>34,362,165</b>	<b>33,971,639</b>	<b>33,523,657</b>	<b>33,168,474</b>	<b>32,682,618</b>	<b>32,195,124</b>	<b>31,844,632</b>	<b>31,315,684</b>	<b>30,807,132</b>	<b>31,636,628</b>	<b>31,145,803</b>
<b>Other :</b>													
Inventories	6,690,855	8,521,179	7,440,223	7,042,205	7,042,205	7,042,205	7,042,205	7,042,205	7,042,205	7,042,205	7,042,205	7,042,205	7,042,205
Prepaid Expenses	449,182	426,234	422,921	302,775	258,050	213,325	168,600	123,875	79,150	34,425	447,950	402,475	357,000
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	2,727,273	2,813,637	2,900,000	2,366,364	2,272,727	2,159,091	2,045,455	1,931,818	1,818,182	1,704,546	1,590,909	1,477,273	1,363,636
<b>Total Other</b>	<b>10,367,310</b>	<b>12,061,050</b>	<b>10,863,144</b>	<b>10,231,344</b>	<b>10,072,983</b>	<b>9,914,622</b>	<b>9,756,260</b>	<b>9,597,899</b>	<b>9,439,537</b>	<b>9,281,176</b>	<b>9,581,065</b>	<b>9,421,953</b>	<b>9,262,842</b>
Total Rate Base	45,532,997	46,790,887	45,225,309	44,202,983	43,596,640	43,083,096	42,438,878	41,793,023	41,284,169	40,596,860	40,388,197	41,058,581	40,408,645
PacifiCorp Share	9,744,061	10,013,250	9,678,216	9,459,438	9,329,681	9,219,783	9,081,920	8,943,707	8,834,812	8,687,728	8,643,074	8,786,536	8,647,450

December 2012 13 Month Avg. Balance	10,096,927	Ref 8.2
December 2013 13 Month Avg Balance	9,159,204	Ref 8.2

PacifiCorp  
 Results of Operations - December 2012  
 Trapper Mine  
 Final Reclamation Liability

Description:	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Final Reclamation Liability	(5,021,078)	(5,043,934)	(5,071,830)	(5,091,462)	(5,118,263)	(5,140,310)	(5,155,069)	(5,171,977)	(5,189,462)	(5,212,654)	(5,237,395)	(5,258,748)
	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
Final Reclamation Liability	(5,273,530)	(5,296,903)	(5,313,106)	(5,333,022)	(5,352,937)	(5,373,731)	(5,396,335)	(5,418,940)	(5,439,734)	(5,457,004)	(5,470,654)	(5,485,101)

12 Month Average :

January 2012 - December 2012	(5,142,682)
January 2013 - December 2013	(5,384,250)
Adjustment to Rate Base	<u>(241,568)</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>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	188,055,972	SE	24.589%	46,241,772	Below
Other Tangible Property	399	3	<u>(13,253,776)</u>	SE	24.589%	<u>(3,259,019)</u>	Below
			<u>174,802,196</u>			<u>42,982,752</u>	

**Adjustment Detail**

December 2012 Balance	188,055,972	8.3.1
December 2013 Balance	<u>174,802,196</u>	8.3.1
Adjustment to December 2013 Balance	<u>(13,253,776)</u>	Above

**Description of Adjustment:**

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12 month period. The Bridger Mine adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

**PacifiCorp**  
**Results of Operations - December 2012**  
**Bridger Mine Rate Base**  
**13 Month Average**  
**(000's)**

<b>Bridger Total</b>	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Description</b>	<b>Dec-11</b>	<b>Jan-12</b>	<b>Feb-12</b>	<b>Mar-12</b>	<b>Apr-12</b>	<b>May-12</b>	<b>Jun-12</b>	<b>Jul-12</b>	<b>Aug-12</b>	<b>Sep-12</b>	<b>Oct-12</b>	<b>Nov-12</b>	<b>Dec-12</b>
1 Structure, Equipment, Mine Dev.	434,585	436,906	440,868	440,962	444,156	444,438	444,618	447,681	448,445	451,366	452,252	454,335	455,659
2 Materials & Supplies	15,728	15,670	15,005	14,645	15,102	15,926	14,942	15,376	14,928	15,180	15,326	16,059	15,803
4 Pit Inventory	45,778	46,623	45,430	44,139	51,261	52,891	56,180	53,413	52,304	51,285	46,554	44,845	43,518
5 Deferred Long Wall Costs	1,879	1,663	1,439	2,071	3,085	2,517	1,243	803	741	800	1,963	1,355	1,076
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(215,335)	(217,717)	(220,236)	(222,510)	(224,653)	(227,197)	(229,887)	(232,577)	(233,765)	(236,360)	(238,650)	(241,324)	(243,515)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>282,636</b>	<b>283,145</b>	<b>282,506</b>	<b>279,307</b>	<b>288,952</b>	<b>288,575</b>	<b>287,095</b>	<b>284,696</b>	<b>282,654</b>	<b>282,271</b>	<b>277,444</b>	<b>275,270</b>	<b>272,541</b>
<b>PacifiCorp Share (66.67%)</b>	<b>188,424</b>	<b>188,763</b>	<b>188,337</b>	<b>186,205</b>	<b>192,635</b>	<b>192,383</b>	<b>191,397</b>	<b>189,797</b>	<b>188,436</b>	<b>188,181</b>	<b>184,963</b>	<b>183,513</b>	<b>181,694</b>

<b>Bridger Total</b>	Actual	Actual	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
<b>Description</b>	<b>Dec-12</b>	<b>Jan-13</b>	<b>Feb-13</b>	<b>Mar-13</b>	<b>Apr-13</b>	<b>May-13</b>	<b>Jun-13</b>	<b>Jul-13</b>	<b>Aug-13</b>	<b>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>
1 Structure, Equipment, Mine Dev.	455,659	456,430	456,455	456,702	459,740	462,339	463,531	464,908	466,562	475,887	479,100	483,182	490,202
2 Materials & Supplies	15,803	15,738	16,353	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414	15,414
4 Pit Inventory	43,518	43,200	42,520	43,230	43,866	38,220	38,984	37,295	35,203	33,858	32,818	34,487	30,242
5 Deferred Long Wall Costs	1,076	743	650	399	108	3,012	2,709	2,081	1,570	981	451	819	3,007
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(243,515)	(246,168)	(248,735)	(251,513)	(254,300)	(256,610)	(259,359)	(262,415)	(265,319)	(268,370)	(271,442)	(274,425)	(276,965)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>272,541</b>	<b>269,943</b>	<b>267,242</b>	<b>264,233</b>	<b>264,828</b>	<b>262,375</b>	<b>261,279</b>	<b>257,283</b>	<b>253,430</b>	<b>257,770</b>	<b>256,341</b>	<b>259,478</b>	<b>261,901</b>
<b>PacifiCorp Share (66.67%)</b>	<b>181,694</b>	<b>179,962</b>	<b>178,161</b>	<b>176,155</b>	<b>176,552</b>	<b>174,916</b>	<b>174,186</b>	<b>171,522</b>	<b>168,954</b>	<b>171,847</b>	<b>170,894</b>	<b>172,985</b>	<b>174,601</b>

<b>Dec 2011 - 2012 13M Avg. Balance</b>	<b>188,056</b>	Ref 8.3
<b>Dec 2012 - 2013 13M Avg. Balance</b>	<b>174,802</b>	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>
<b>Adjustment to Rate Base:</b>							
Unspent Insur. proceeds - Dec '12	25399	1	(235,832)	SO	27.327%	(64,445)	8.4.2
Adj. to Dec '13 13 Mo. Avg. Bal.	25399	3	<u>235,832</u>	SO	27.327%	<u>64,445</u>	
Unspent Insurance proceeds - Dec '13 13 Mo. Avg.			<u>-</u>			<u>-</u>	8.4.2

**Description of Adjustment:**

The Company received an insurance settlement of \$38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). The restating portion of this adjustment reduces rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement. The pro forma portion of this adjustment brings the December 2012 13 month average balance to the December 2013 13 month average balance.

**PacifiCorp**  
**Results of Operations - December 2012**  
**PacifiCorp Environmental Remediation Co.**  
**Spending by Environmental Project**

Site	WBS	Actual Spending Jan - Jun 2012	Remaining Cash at June 30, 2012
American Barrel	PERC/1997/E/001	99,013	
Astoria / Unocal	PERC/1997/E/002	26,854	
Eugene - PacifiCorp	PERC/1997/E/003	22,178	
Everett - PacifiCorp	PERC/1997/E/004	31	
Jordan / Barber Tar	PERC/1997/E/005		
Ogden	PERC/1997/E/006	24,129	
Tacoma A Street	PERC/1997/E/007	45	
Tacoma River Street	PERC/1997/E/008		
Bridger GW Sampling	PERC/1997/E/009		
Bridger Landfill Repermitting	PERC/1997/E/010		
Bridger Oil Spill	PERC/1997/E/011		
Carbon Fuel Oil	PERC/1997/E/012		
Carbon Landfill Permit	PERC/1997/E/013		
Carbon Emerg. Gen. Remediation	PERC/1997/E/014		
Centralia Heavy Equipment Shop	PERC/1997/E/013		
Dave Johnston GW Sampling	PERC/1997/E/016		
Dave Johnston Landfill Repermit	PERC/1997/E/017		
Dave Johnston Diesel Release	PERC/1997/E/018		
Dave Johnston Landfill Closure	PERC/1997/E/019		
Dave Johnston Landfill Reclamation	PERC/1997/E/020		
Farm GW Monitoring - Hunter	PERC/1997/E/021		
Farm GW Monitoring - Huntington	PERC/1997/E/022		
Hunter Fuel Oil	PERC/1997/E/023		
Hunter Injection Wells	PERC/1997/E/024		
Hunter Landfill Permit	PERC/1997/E/025		
Huntington Injection Wells	PERC/1997/E/026		
Huntington Landfill Closure	PERC/1997/E/027	22,627	
Huntington Landfill Permit	PERC/1997/E/028		
Huntington Lead Paint Removal	PERC/1997/E/029		
Huntington Wellhead Protection	PERC/1997/E/030		
Buried Pitch	PERC/1997/E/031		
Tank Farm	PERC/1997/E/032		
Naughton FGD Pond Closure	PERC/1997/E/033	22,439	
Naughton GW Monitoring	PERC/1997/E/034		
Naughton Landfill Repermit	PERC/1997/E/035		
Naughton Landfill Closure	PERC/1997/E/036		
Wyodak Pond Study	PERC/1997/E/037		
Wyodak Fuel Oil	PERC/1997/E/038	3,350	
Bank Stabilization & Restoration	PERC/1997/E/039		
Restore River Embankments	PERC/1997/E/040		
Cutler	PERC/1997/E/041		
Bank Stabilization & Restoration	PERC/1997/E/042		
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044		
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045		
No. Umpqua Erosion Repairs	PERC/1997/E/046		
Klamath River Domestic Water Studies	PERC/1997/E/048		
Big Fork Flowline Repairs	PERC/1997/E/050	178,735	
No. Umpq Remove Contaminated Soils	PERC/1997/E/052		
Rogue River Domestic Water Studies	PERC/1997/E/053		
UST Removal	PERC/1997/E/054		
Lead Paint Removal	PERC/1997/E/055		
Annex I	PERC/1997/E/056		
Cedar Diesel	PERC/1997/E/057		
Holiday Gun Club	PERC/1997/E/058		
Jordan Substation	PERC/1997/E/059	746	
Little Mountain			
Montague Ranch	PERC/1997/E/060	27,456	
Ross Island Tower Clean-up	PERC/1997/E/061		
Spill Prevention, Containment and Countermeasure	PERC/1997/E/062		
Ashton Substation	PERC/1997/E/070		
Rock Springs Plant Substation	PERC/1997/E/071		
Sinclair Substation	PERC/1997/E/072		
Parco Substation	PERC/1997/E/073		
Garland Substation	PERC/1997/E/074		
Dexter Substation	PERC/1997/E/075		
WyoMont Substation	PERC/1997/E/076		
Salt Lake Automotive Shop	PERC/1997/E/077		
Vernal Diesel	PERC/1997/E/078		

PacifiCorp  
 Results of Operations - December 2012  
 PacifiCorp Environmental Remediation Co.  
 Spending by Environmental Project

Site	WBS	Actual	Remaining
		Spending Jan - Jun 2012	Cash at June 30, 2012
Salt Lake Terminal Oil Spill	PERC/1997/E/079		
Bridger Coal Fuel Oil Spill	PERC/1997/E/080	25,127	
Bors Property	PERC/1997/E/081		
Coal Creek	PERC/1997/E/082		
Ekotek / PetroChem	PERC/1997/E/083		
Environmental Pacific	PERC/1997/E/084		
Mountaineer Refinery	PERC/1997/E/085		
Northwest Triangle Property	PERC/1997/E/086		
Pinedale	PERC/1997/E/087		
PCB, Inc.	PERC/1997/E/088		
Portable Equipment GW	PERC/1997/E/089		
Idaho Falls Pole Yard	PERC/1997/E/090		
Idaho Falls Pole Yard	PERC/1997/E/091	129,538	
Astoria Steam Plant	PERC/1997/E/092		
Bear River Erosion Control	PERC/1997/E/093		
Beaver Bay Drainfield Cleanup	PERC/1998/E/094		
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095		
Bridger Coal Warehouse Spill	PERC/1998/E/097		
Bridger Oil Spill (New Releases)	PERC/1998/E/098	55,969	
Cedar Steam Plant	PERC/1998/E/099	1,516	
Centralia Mine Pond Reclamation	PERC/1998/E/100		
Cougar Shore Line Repair	PERC/1998/E/101		
Mining Central Warehouse Cleanup	PERC/1998/E/102		
Deer Creek Terrace Stabilization	PERC/1998/E/103		
Domestic Water System Testing and Review	PERC/1998/E/104		
Hale Plant Cleanup	PERC/1998/E/105		
Huntington Ash Storm Runoff Pond	PERC/1998/E/106		
Huntington Lead Paint Removal	PERC/1998/E/107		
Lead Paint Removal (1998 Funds)	PERC/1998/E/108		
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109		
Lifton Pumping Station Cleanup	PERC/1998/E/110		
Merwin Oil House Removal	PERC/1998/E/111		
Naughton South Ash Pond Reclam	PERC/1998/E/112		
Ogden Pole Treating Remediation	PERC/1998/E/113		
Speelyai Well	PERC/1998/E/114		
Big Fork PCB Soil Cleanup	PERC/2003/E/123		
Pwr Delivery UST Compliance Audit	PERC/2003/E/124		
Bridger FGD Pond 1 Closure	PERC/2007/E/126	568,653	
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127		
Olympia, WA	PERC/2007/E/128	-	
Powerdale Cleanup	PERC/2008/E/129	101,216	
Lincoln Steam Plant	PERC/2008/E/130		
Portland Harbor Source Control	PERC/2008/E/131	201,050	
Grace Hydro Plant	PERC/2009/E/132		
Huntington Unit #2 Precipitator PCB Remediation	PERC/2010/E/134	-	
Dave Johnston Oil Spill	PERC/2010/E/135	23,359	
Dave Johnston Oil Spill	PERC/2011/E/135		
SPCC Oil/Water Separator Project	406860		
Astoria Young's Bay	401980		
Silver Bell / Telluride (hits cost center)	401981		
Attorney contingency fee received			
<b>REGULATED TOTAL</b>		1,534,029	-
		<b>Dec 2012</b>	<b>Dec 2013</b>
		<b>13 Mo. Average</b>	<b>13 Mo. Average</b>
		235,832	-
		<b>Page 8.4</b>	<b>Page 8.4</b>

PacifiCorp  
 Results of Operations - December 2012  
 Environmental Settlement  
 Unspent Insurance Proceeds

<u>Date</u>	<u>Spend</u>	<u>Balance</u>	<u>13 Mo.</u> <u>Average Bal.</u>
Jun-11	341,911	2,825,696	
Jul-11	203,430	2,622,266	
Aug-11	591,644	2,030,622	
Sep-11	14,226	2,016,396	
Oct-11	198,190	1,818,206	
Nov-11	446,231	1,371,976	
Dec-11	4,341	1,367,634	
Jan-12	630,671	736,964	
Feb-12	240,831	496,132	
Mar-12	112,914	383,219	
Apr-12	308,980	74,238	
May-12	66,609	7,629	
Jun-12	174,318	-	
Jul-12	-	-	
Aug-12	-	-	
Sep-12	-	-	
Oct-12	-	-	
Nov-12	-	-	
Dec-12	-	-	235,832 Dec 2012 13 month Average Balance Ref. 8.4.2
Jan-13	-	-	
Feb-13	-	-	
Mar-13	-	-	
Apr-13	-	-	
May-13	-	-	
Jun-13	-	-	
Jul-13	-	-	
Aug-13	-	-	
Sep-13	-	-	
Oct-13	-	-	
Nov-13	-	-	
Dec-13	-	-	- Dec 2013 13 month Average Balance Ref. 8.4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	1	(65,229)	CA	Situs	-	
Customer Advances	252	1	2,021,934	OR	Situs	2,021,934	
Customer Advances	252	1	(125,997)	WA	Situs	-	
Customer Advances	252	1	163,351	ID	Situs	-	
Customer Advances	252	1	(1,263,349)	UT	Situs	-	
Customer Advances	252	1	(297,240)	WY	Situs	-	
Customer Advances	252	1	0	CN	30.344%	0	
Customer Advances	252	1	(433,469)	SG	25.929%	(112,396)	
Customer Advances	252	1	(13,052)	NUTIL	0.000%	-	
			<u>(13,052)</u>			<u>1,909,538</u>	8.5.1

**Description of Adjustment:**

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

PacifiCorp  
 Results of Operations - December 2012  
 Customer Advances for Construction

13 Month Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(65,229)	(65,229)	Page 8.5
252OR	(2,688,250)	(666,316)	2,021,934	Page 8.5
252WA	(12,308)	(138,305)	(125,997)	Page 8.5
252IDU	(190,414)	(27,063)	163,351	Page 8.5
252UT	(1,200,084)	(2,463,433)	(1,263,349)	Page 8.5
252WYP	(98,553)	(1,321,700)	(1,223,146)	Page 8.5
252WYU	(925,906)	-	925,906	Page 8.5
252CN	(0)	-	0	Page 8.5
252SG	(16,637,967)	(17,071,436)	(433,469)	Page 8.5
252NUTIL	-	(13,052)	(13,052)	Page 8.5
<b>Total</b>	<b>(21,753,481)</b>	<b>(21,766,533)</b>	<b>(13,052)</b>	



PacifiCorp  
Oregon Results of Operations - December 2012  
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>
<b>Adjustment to Rate Base:</b>							
Steam Production	312	2	124,715,518	SG	25.929%	32,337,962	
Steam Production	312	2	-	SG	25.929%	-	
Hydro Production	332	2	100,920,290	SG-P	25.929%	26,168,007	
Hydro Production	332	2	14,910,282	SG-U	25.929%	3,866,144	
Other Production	343	2	15,779,778	SG	25.929%	4,091,599	
Other Production	343	2	-	SG-W	25.929%	-	
Transmission	355	2	124,702,661	SG	25.929%	32,334,628	
Distribution - California	364	2	34,551	CA	Situs	-	
Distribution - Oregon	364	2	3,160,667	OR	Situs	3,160,667	
Distribution - Washington	364	2	544,839	WA	Situs	-	
Distribution - Utah	364	2	17,945,236	UT	Situs	-	
Distribution - Idaho	364	2	3,991	ID	Situs	-	
Distribution - Wyoming	364	2	1,397,807	WY	Situs	-	
General Plant - California	397	2	392,563	CA	Situs	-	
General Plant - Oregon	397	2	4,618,698	OR	Situs	4,618,698	
General Plant - Washington	397	2	441,174	WA	Situs	-	
General Plant - Utah	397	2	6,532,995	UT	Situs	-	
General Plant - Idaho	397	2	981,775	ID	Situs	-	
General Plant - Wyoming	397	2	3,128,616	WY	Situs	-	
General Plant	397	2	1,555,224	SO	27.327%	424,992	
General Plant	397	2	62,577	SE	24.589%	15,387	
General Plant	397	2	5,963,789	SG	25.929%	1,546,373	
Mining Plant	399	2	-	SE	24.589%	-	
Intangible Plant	303	2	26,523	SO	27.327%	7,248	
Intangible Plant	303	2	2,469,145	ID	Situs	-	
Intangible Plant	303	2	19	UT	Situs	-	
Intangible Plant	303	2	285,370	WA	Situs	-	
Intangible Plant	303	2	6,858,394	SG	25.929%	1,778,339	
Intangible Plant	303	2	886,387	OR	Situs	886,387	
Intangible Plant	303	2	46,678	CA	Situs	-	
Intangible Plant	302	2	-	SG-P	25.929%	-	
Total			<u>438,365,545</u>			<u>111,236,431</u>	8.6.4

**Description of Adjustment:**

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2012 and the year ending December 2013. 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 2012  
(Cont.) 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>
<b>Adjustment to Rate Base:</b>							
Steam Production	312	3	28,973,682	SG	25.929%	7,512,696	
Steam Production	312	3	-	SG	25.929%	-	
Hydro Production	332	3	6,824,707	SG-P	25.929%	1,769,604	
Hydro Production	332	3	-	SG-U	25.929%	-	
Other Production	343	3	3,983,717	SG	25.929%	1,032,953	
Other Production	343	3	-	SG-W	25.929%	-	
Transmission	355	3	278,495,042	SG	25.929%	72,212,041	
Distribution - California	364	3	-	CA	Situs	-	
Distribution - Oregon	364	3	1,076,923	OR	Situs	1,076,923	
Distribution - Washington	364	3	-	WA	Situs	-	
Distribution - Utah	364	3	5,957,051	UT	Situs	-	
Distribution - Idaho	364	3	-	ID	Situs	-	
Distribution - Wyoming	364	3	-	WY	Situs	-	
General Plant - California	397	3	-	CA	Situs	-	
General Plant - Oregon	397	3	4,366,899	OR	Situs	4,366,899	
General Plant - Washington	397	3	-	WA	Situs	-	
General Plant - Utah	397	3	4,885,639	UT	Situs	-	
General Plant - Idaho	397	3	-	ID	Situs	-	
General Plant - Wyoming	397	3	-	WY	Situs	-	
General Plant	397	3	-	SO	27.327%	-	
General Plant	397	3	3,886,321	SG	25.929%	1,007,699	
Mining Plant	399	3	6,554,154	SE	24.589%	1,611,625	
Intangible Plant	303	3	1,145,846	SO	27.327%	313,123	
Intangible Plant	303	3	-	SE	24.589%	-	
Intangible Plant	303	3	-	SG	25.929%	-	
Intangible Plant	303	3	-	WY	Situs	-	
Intangible Plant	302	3	-	SG-P	25.929%	-	
Total			<u>346,149,981</u>			<u>90,903,563</u>	8.6.4

**Description of Adjustment:**

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2012 and the year ending December 2013. These additions are included into rate base using a 13 month average methodology .

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	2	7,034,378	SG	25.929%	1,823,971	
Schedule M Additions	SCHMAT	2	1,921,559	SG	25.929%	498,248	
Schedule M Additions	SCHMAT	2	412,654	SG	25.929%	106,999	
Schedule M Additions	SCHMAT	2	10,037	CA	Situs	-	
Schedule M Additions	SCHMAT	2	214,148	OR	Situs	214,148	
Schedule M Additions	SCHMAT	2	597,101	UT	Situs	-	
Schedule M Additions	SCHMAT	2	32,399	WA	Situs	-	
Schedule M Additions	SCHMAT	2	157,761	WY	Situs	-	
Schedule M Additions	SCHMAT	2	35,765	ID	Situs	-	
Schedule M Additions	SCHMAT	2	2,115	SE	24.589%	520	
Schedule M Additions	SCHMAT	2	97,485	SO	27.327%	26,639	
			<u>10,515,402</u>			<u>2,670,525</u>	
Deferred Tax Expense	41110	2	(2,669,617)	SG	25.929%	(692,215)	
Deferred Tax Expense	41110	2	(729,251)	SG	25.929%	(189,090)	
Deferred Tax Expense	41110	2	(156,606)	SG	25.929%	(40,607)	
Deferred Tax Expense	41110	2	(3,809)	CA	Situs	-	
Deferred Tax Expense	41110	2	(81,271)	OR	Situs	(81,271)	
Deferred Tax Expense	41110	2	(226,606)	UT	Situs	-	
Deferred Tax Expense	41110	2	(12,296)	WA	Situs	-	
Deferred Tax Expense	41110	2	(59,872)	WY	Situs	-	
Deferred Tax Expense	41110	2	(13,573)	ID	Situs	-	
Deferred Tax Expense	41110	2	(803)	SE	24.589%	(197)	
Deferred Tax Expense	41110	2	(36,997)	SO	27.327%	(10,110)	
			<u>(3,990,701)</u>			<u>(1,013,491)</u>	
Accum Def Inc Tax Bal	282	2	1,334,809	SG	25.929%	346,108	
Accum Def Inc Tax Bal	282	2	364,626	SG	25.929%	94,545	
Accum Def Inc Tax Bal	282	2	78,303	SG	25.929%	20,303	
Accum Def Inc Tax Bal	282	2	1,905	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	40,636	OR	Situs	40,636	
Accum Def Inc Tax Bal	282	2	113,303	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	6,148	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	29,936	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	6,787	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	402	SE	24.589%	99	
Accum Def Inc Tax Bal	282	2	18,499	SO	27.327%	5,055	
			<u>1,995,354</u>			<u>506,746</u>	

**Description of Adjustment:**

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2012 and the year ending December 2013. 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 2012  
(Cont.) Major Plant Additions Tax Entries

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	3	6,526,803	SG	25.929%	1,692,360	
Schedule M Additions	SCHMAT	3	139,418	OR	Situs	139,418	
Schedule M Additions	SCHMAT	3	263,564	UT	Situs	-	
Schedule M Additions	SCHMAT	3	57,474	SO	27.327%	15,706	
Schedule M Additions	SCHMAT	3	238,514	SE	24.589%	58,649	
			<u>7,225,773</u>			<u>1,906,132</u>	
Schedule M Deductions	SCHMDT	3	311,260,781	SG	25.929%	80,707,994	
Schedule M Deductions	SCHMDT	3	8,919,413	OR	Situs	8,919,413	
Schedule M Deductions	SCHMDT	3	10,885,300	UT	Situs	-	
Schedule M Deductions	SCHMDT	3	744,800	SO	27.327%	203,530	
Schedule M Deductions	SCHMDT	3	5,227,578	SE	24.589%	1,285,428	
			<u>337,037,872</u>			<u>91,116,365</u>	
Deferred Tax Expense	41010	3	115,649,584	SG	25.929%	29,987,221	
Deferred Tax Expense	41010	3	3,332,097	OR	Situs	3,332,097	
Deferred Tax Expense	41010	3	4,031,057	UT	Situs	-	
Deferred Tax Expense	41010	3	260,848	SO	27.327%	71,281	
Deferred Tax Expense	41010	3	1,893,398	SE	24.589%	465,575	
			<u>125,166,984</u>			<u>33,856,174</u>	
Accum Def Inc Tax Bal	282	3	(48,928,671)	SG	25.929%	(12,686,902)	
Accum Def Inc Tax Bal	282	3	(1,409,733)	OR	Situs	(1,409,733)	
Accum Def Inc Tax Bal	282	3	(1,705,447)	UT	Situs	-	
Accum Def Inc Tax Bal	282	3	(110,359)	SO	27.327%	(30,157)	
Accum Def Inc Tax Bal	282	3	(801,052)	SE	24.589%	(196,974)	
			<u>(52,955,262)</u>			<u>(14,323,766)</u>	

**Description of Adjustment:**

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2012 and the year ending December 2013. 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 2012  
Major Plant Addition Summary

Description	Factor	Jan12 to Dec12 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan13 to Dec13 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
<b>Steam Production Plant:</b>						
Various	SG	352,486,640	124,715,518	46,401,774	28,973,682	153,689,200
Various	SSGCH	-	-	-	-	-
<b>Total Steam Plant</b>		<b>352,486,640</b>	<b>124,715,518</b>	<b>46,401,774</b>	<b>28,973,682</b>	<b>153,689,200</b>
<b>Hydro Production Plant:</b>						
Various	SG-P	131,837,774	100,920,290	54,523,652	6,824,707	107,744,997
Various	SG-U	17,767,223	14,910,282	-	-	14,910,282
<b>Total Hydro Plant</b>		<b>149,604,997</b>	<b>115,830,572</b>	<b>54,523,652</b>	<b>6,824,707</b>	<b>122,655,279</b>
<b>Other Production Plant:</b>						
Various Wind Other	SG-W	-	-	-	-	-
Various	SG	18,648,828	15,779,778	6,473,540	3,983,717	19,763,495
<b>Total Other Plant</b>		<b>18,648,828</b>	<b>15,779,778</b>	<b>6,473,540</b>	<b>3,983,717</b>	<b>19,763,495</b>
<b>Transmission Plant:</b>						
Various	SG	191,778,833	124,702,661	478,224,406	278,495,042	403,197,703
<b>Total Transmission Plant</b>		<b>191,778,833</b>	<b>124,702,661</b>	<b>478,224,406</b>	<b>278,495,042</b>	<b>403,197,703</b>
<b>Distribution Plant:</b>						
California	CA	37,430	34,551	-	-	34,551
Oregon	OR	6,385,565	3,160,667	3,500,000	1,076,923	4,237,590
Washington	WA	616,102	544,839	-	-	544,839
Utah	UT	37,886,956	17,945,236	8,855,208	5,957,051	23,902,287
Idaho	ID	6,184	3,991	-	-	3,991
Wyoming	WYP	2,268,244	1,397,807	-	-	1,397,807
<b>Total Distribution Plant</b>		<b>47,200,482</b>	<b>23,087,090</b>	<b>12,355,208</b>	<b>7,033,974</b>	<b>30,121,065</b>
<b>General Plant:</b>						
California	CA	654,524	392,563	-	-	392,563
Oregon	OR	8,773,638	4,618,698	12,431,163	4,366,899	8,985,597
Washington	WA	987,654	441,174	-	-	441,174
Utah	UT	10,968,844	6,532,995	11,009,993	4,885,639	11,418,634
Idaho	ID	1,347,707	981,775	-	-	981,775
Wyoming	WYP	5,824,149	3,128,616	-	-	3,128,616
General	SO	1,237,611	1,555,224	-	-	1,555,224
General	SE	127,210	62,577	-	-	62,577
General	SG	11,069,945	5,963,789	7,739,634	3,886,321	9,850,109
<b>Total General Plant</b>		<b>40,991,282</b>	<b>23,677,411</b>	<b>31,180,790</b>	<b>13,138,859</b>	<b>36,816,270</b>
<b>Mining Plant:</b>						
Coal Mine	SE	-	-	11,049,000	6,554,154	6,554,154
<b>Total Mining Plant</b>		<b>-</b>	<b>-</b>	<b>11,049,000</b>	<b>6,554,154</b>	<b>6,554,154</b>
<b>Intangible Plant:</b>						
General	SO	32,012	26,523	3,724,000	1,145,846	1,172,369
General	ID	2,675,727	2,469,145	-	-	2,469,145
General	UT	62	19	-	-	19
General	WA	874,685	285,370	-	-	285,370
General	SG	9,822,330	6,858,394	-	-	6,858,394
General	OR	2,404,574	886,387	-	-	886,387
General	CA	143,071	46,678	-	-	46,678
<b>Total Intangible Plant</b>		<b>15,952,462</b>	<b>10,572,515</b>	<b>3,724,000</b>	<b>1,145,846</b>	<b>11,718,361</b>
<b>Total Electric Plant in Service</b>		<b>816,663,525</b>	<b>438,365,545</b>	<b>643,932,370</b>	<b>346,149,981</b>	<b>784,515,526</b>
		Ref# 8.6.7	Ref# 8.6	Ref# 8.6.9	Ref# 8.6.1	

PacifiCorp  
 Results of Operations - December 2012  
 Major Plant Addition Detail - CY 2012

Project Description	Account	Factor	In-Service Date	CY2012 Plant Additions
<b>Steam Production</b>				
Naughton U1 Flue Gas Desulfurization Sys	312	SG	CY2012	118,526,381
DJ U4 SO2 & PM Emission Cntrl Upgrades	312	SG	CY2012	104,343,706
Hunter U1 SO2 Project	312	SG	CY2012	49,757,052
Hunter 303 Turbine Upgrade HP/IP/LP	312	SG	CY2012	24,934,360
302 - Hunter U2 SO2 Project	312	SG	CY2012	10,509,719
Naughton U1 NOx LNB	312	SG	CY2012	7,024,410
DJ U4 - Finishing Superheater Replacement	312	SG	CY2012	6,698,215
DJ U4 - Platen SSH Replace	312	SG	CY2012	6,021,638
DJ U0 - Replace DJ Retro Cooling Tower	312	SG	CY2012	5,819,763
Huntington U2 Steam Inerting for Coal Mills	312	SG	CY2012	3,937,939
Hunter 303 Bottom Ash Component Replacement	312	SG	CY2012	2,805,396
303 Hunter 3 Wet Stack Upgrades	312	SG	CY2012	2,661,975
JB U4 APH Baskets 12	312	SG	CY2012	2,462,359
Hunter 303 ID Fan Replacements	312	SG	CY2012	2,288,201
Naughton U1 OH Turbine Major CY12	312	SG	CY2012	2,275,240
Hunter 303 BLR WW Headers and SSH Platen replac	312	SG	CY2012	2,185,532
Mobile Radio Replacement Project	312	SG	CY2012	234,755
<b>Steam Production Total</b>				<b>352,486,640</b>
<b>Hydro Production</b>				
INU 4.1.1/4.1.2 Soda Springs Fish Passag	332	SG-P	CY2012	73,422,320
ILR 4.4 Swift Fish Collector	332	SG-P	CY2012	39,827,153
Ashton Dam Seepage Control	332	SG-U	CY2012	12,418,316
IRO Prospect Instream Flow/Automation	332	SG-P	CY2012	10,090,905
ILR 10.2 Swift Land Fund (Future)	332	SG-P	CY2012	5,480,178
Ashton Stability Improvements	332	SG-U	CY2012	5,348,908
Swift 1 Station Service/Generator Breake	332	SG-P	CY2012	3,017,218
<b>Hydro Production Total</b>				<b>149,604,997</b>
<b>Other Production</b>				
Currant Creek U1 CSA Variable fee 24k - CTA Major	343	SG	CY2012	9,324,414
Currant Creek U2 CSA Variable fee 24k - CTB MAJOR	343	SG	CY2012	9,324,414
<b>Other Production Total</b>				<b>18,648,828</b>
<b>Transmission</b>				
Clover Sub Instl 345-138kV Sub & Lines	355	SG	CY2012	53,293,694
Terminal Sub 345-138kV Trnsf to 700mVA	355	SG	CY2012	44,619,480
Data Ctr Ph 2 Tom McCall Ind Pk	355	SG	CY2012	14,162,093
DJ to Casper 230kV No 1&2 Ln Rebuild	355	SG	CY2012	12,049,727
Southwest WY Silver Creek Build 138kV Ln	355	SG	CY2012	9,204,395
Ben Lomond Add 2nd 345-139kV Trnsfmr	355	SG	CY2012	7,482,352
UT-NERC Facility Rating Project-Phase II	355	SG	CY2012	7,216,485
Nibley Build 138-12.5kV 40MVA Sub	355	SG	CY2012	6,896,781
Line 3 Convert to 115kV	355	SG	CY2012	5,394,604
U1 GSU replacement	355	SG	CY2012	4,522,269
Populus-Terminal: Dbl Ckt 345 kV TransLn	355	SG	CY2012	4,205,702
Line 37 Conv to 115kV Bld Nickel Mt Sub	355	SG	CY2012	4,192,817
City Creek Ctr New 40 MW Dev for PRI	355	SG	CY2012	4,015,207
Union Gap Pacific 115kV Reconductor	355	SG	CY2012	2,365,118
CA NERC Facility Rating Project Phase II	355	SG	CY2012	2,158,343

PacifiCorp  
 Results of Operations - December 2012  
 Major Plant Addition Detail - CY 2012

Project Description	Account	Factor	In-Service Date	CY2012 Plant Additions
Ashley Sub-Install 3 Stage 29.8 MVAR Cap	355	SG	CY2012	2,137,139
Oakley-Kamas, Complete 46 kV Loop	355	SG	CY2012	2,119,827
RMP 345-138 kV Spare Transformer	355	SG	CY2012	2,021,909
303 Turbine Upgrade HP/IP/LP	355	SG	CY2012	1,886,060
UDOT Mt View Corr Relo I-80 Cmp Williams	355	SG	CY2012	1,701,467
Farmington Add 2nd 138-12.5 kV Transfmr	355	SG	CY2012	127,788
Jordan 2 Instl 138-12.5kV 40MVA Trns-Fdr	355	SG	CY2012	5,574
<b>Transmission Total</b>				<b>191,778,833</b>
<b>Distribution</b>				
City Creek Ctr New 40 MW Dev for PRI	364	UT	CY2012	17,247,115
Nibley Build 138-12.5kV 40MVA Sub	364	UT	CY2012	9,273,256
Farmington Add 2nd 138-12.5 kV Transfmr	364	UT	CY2012	5,689,216
Line 37 Conv to 115kV Bld Nickel Mt Sub	364	OR	CY2012	3,662,971
Jordan 2 Instl 138-12.5kV 40MVA Trns-Fdr	364	UT	CY2012	3,570,419
Deschutes Sub Inc Cap Repl Transformer	364	OR	CY2012	2,085,300
Center Street Sub: Convert to 12.5 kV	364	WYP	CY2012	1,561,726
UDOT Mt View Corr Relo I-80 Cmp Williams	364	UT	CY2012	1,374,100
Center Street Sub: Convert to 12.5 kV	364	WYP	CY2012	621,360
Union Gap Pacific 115kV Reconductor	364	WA	CY2012	616,102
Line 3 Convert to 115kV	364	OR	CY2012	470,705
Southwest WY Silver Creek Build 138kV Ln	364	UT	CY2012	219,915
Terminal Sub 345-138kV Trnsf to 700mVA	364	UT	CY2012	172,401
Oakley-Kamas, Complete 46 kV Loop	364	UT	CY2012	146,049
UT-NERC Facility Rating Project-Phase II	364	UT	CY2012	101,864
Mobile Radio Replacement Project	364	UT	CY2012	90,306
Southwest WY Silver Creek Build 138kV Ln	364	WYP	CY2012	75,891
Mobile Radio Replacement Project	364	OR	CY2012	65,420
CA NERC Facility Rating Project Phase II	364	CA	CY2012	37,430
CA NERC Facility Rating Project Phase II	364	OR	CY2012	26,839
Data Ctr Ph 2 Tom McCall Ind Pk	364	OR	CY2012	12,463
Rogue Implementation	364	OR	CY2012	61,868
Mobile Radio Replacement Project	364	WYP	CY2012	6,185
Mobile Radio Replacement Project	364	ID	CY2012	6,184
Clover Sub Instl 345-138kV Sub & Lines	364	UT	CY2012	5,334
DJ to Casper 230kV No 1&2 Ln Rebuild	364	WYP	CY2012	3,083
Populus-Terminal: Dbl Ckt 345 kV TransLn	364	UT	CY2012	(3,019)
<b>Distribution Total</b>				<b>47,200,482</b>
<b>General</b>				
Mobile Radio Replacement Project	397	UT	CY2012	10,682,352
Mobile Radio Replacement Project	397	OR	CY2012	8,313,724
Mobile Radio Replacement Project	397	SG	CY2012	7,455,651
Mobile Radio Replacement Project	397	WYP	CY2012	4,807,404
Mobile Radio Replacement Project	397	SO	CY2012	2,800,038
Mobile Radio Replacement Project	397	SG	CY2012	1,626,395
Mobile Radio Replacement Project	397	ID	CY2012	1,186,705
Mobile Radio Replacement Project	397	WYP	CY2012	1,015,790
Mobile Radio Replacement Project	397	WA	CY2012	978,842
Mobile Radio Replacement Project	397	SG	CY2012	919,875
Mobile Radio Replacement Project	397	CA	CY2012	690,769

PacifiCorp  
 Results of Operations - December 2012  
 Major Plant Addition Detail - CY 2012

Project Description	Account	Factor	In-Service Date	CY2012 Plant Additions
Rogue Implementation	397	SG	CY2012	422,645
Terminal Sub 345-138kV Trnsf to 700mVA	397	SG	CY2012	294,154
City Creek Ctr New 40 MW Dev for PRI	397	UT	CY2012	282,078
Mobile Radio Replacement Project	397	OR	CY2012	241,145
Line 3 Convert to 115kV	397	OR	CY2012	165,973
Mobile Radio Replacement Project	397	ID	CY2012	158,395
DJ to Casper 230kV No 1&2 Ln Rebuild	397	SG	CY2012	143,542
Mobile Radio Replacement Project	397	SE	CY2012	127,210
Mobile Radio Replacement Project	397	SO	CY2012	105,814
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	SG	CY2012	80,203
City Creek Ctr New 40 MW Dev for PRI	397	SG	CY2012	73,037
Line 3 Convert to 115kV	397	SG	CY2012	54,443
Mobile Radio Replacement Project	397	OR	CY2012	50,781
City Creek Ctr New 40 MW Dev for PRI	397	SO	CY2012	44,337
Clover Sub Instl 345-138kV Sub & Lines	397	SO	CY2012	18,111
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	SO	CY2012	18,071
Mobile Radio Replacement Project	397	CA	CY2012	9,904
Mobile Radio Replacement Project	397	WA	CY2012	8,812
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	UT	CY2012	4,414
UDOT Mt View Corr Relo I-80 Cmp Williams	397	SO	CY2012	2,805
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	ID	CY2012	2,607
Nibley Build 138-12.5kV 40MVA Sub	397	SO	CY2012	2,576
Southwest WY Silver Creek Build 138kV Ln	397	SO	CY2012	2,173
Line 37 Conv to 115kV Bld Nickel Mt Sub	397	OR	CY2012	2,016
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	WYP	CY2012	955
Mobile Radio Replacement Project	397	CA	CY2012	(46,149)
Mobile Radio Replacement Project	397	SO	CY2012	(1,756,313)
<b>General Total</b>				<b>40,991,282</b>
<b>Intangible</b>				
300 Adobe Wash Regulating Facility	303	SG	CY2012	6,052,845
U0 FGD Reagent Loadout Facility	303	SG	CY2012	3,744,052
Mobile Radio Purch-Implemnt VHF Spectrum	303	OR	CY2012	2,233,862
Mobile Radio Replacement Project	303	ID	CY2012	1,135,512
Mobile Radio Replacement Project	303	ID	CY2012	1,000,280
Mobile Radio Purch-Implemnt VHF Spectrum	303	WA	CY2012	874,685
Mobile Radio Replacement Project	303	ID	CY2012	538,706
Mobile Radio Purch-Implemnt VHF Spectrum	303	CA	CY2012	143,071
Mobile Radio Replacement Project	303	OR	CY2012	72,479
Mobile Radio Replacement Project	303	OR	CY2012	63,848
Mobile Radio Replacement Project	303	OR	CY2012	34,385
DJ to Casper 230kV No 1&2 Ln Rebuild	303	SG	CY2012	16,706
Mobile Radio Replacement Project	303	SO	CY2012	13,359
Mobile Radio Replacement Project	303	SO	CY2012	12,584
Populus-Terminal: Dbl Ckt 345 kV TransLn	303	SG	CY2012	8,728
Mobile Radio Replacement Project	303	SO	CY2012	6,070
Mobile Radio Purch-Implemnt VHF Spectrum	303	ID	CY2012	1,230
Mobile Radio Purch-Implemnt VHF Spectrum	303	UT	CY2012	62
<b>Intangible Total</b>				<b>15,952,462</b>
				<b>816,663,525</b>



PacifiCorp  
 Results of Operations - December 2012  
 Major Plant Addition Detail - CY 2013

Project Description	Account	Factor	In-Service Date	CY2013 Plant Additions
<b>Steam Production</b>				
JB U2 Turbine Upgrade HP/IP/LP REV1	312	SG	May-13	30,973,302
JB U2 Replace Cooling Tower 12/13	312	SG	Jun-13	6,811,781
Naughton U2 Flue Gas Desulfurization Sys	312	SG	Various	4,141,333
Blundell U1 Turbine Exhaust Casing	312	SG	May-13	2,426,043
JB U2 Scrubber Ductwork 13	312	SG	May-13	2,049,315
<b>Steam Production Total</b>				<b>46,401,774</b>
<b>Hydro Production</b>				
ILR 4.3 Merwin Upstream Collect & Trans	332	SG-P	Dec-13	41,713,000
Merwin Spillway Tainter Gate Rehab	332	SG-P	Jun-13	3,883,663
ILR 4.4.3 Release Ponds	332	SG-P	Dec-13	3,478,938
North Umpqua Coating Projects (Mandated)	332	SG-P	Oct-13	3,283,764
ILR 8.7 Speelyai Hat.Water Intake (Dev)	332	SG-P	Oct-13	2,164,287
<b>Hydro Production Total</b>				<b>54,523,652</b>
<b>Other Production</b>				
Lake Side U11 Combustion Overhaul CY13	343	SG	May-13	3,247,342
Lake Side U12 Combustion Overhaul CY13	343	SG	May-13	3,226,198
<b>Other Production Total</b>				<b>6,473,540</b>
<b>Transmission</b>				
Mona - Limber - Oquirrh 500/345 kV line	355	SG	May-13	373,026,399
Black Rock Substation	355	SG	Jul-13	18,887,872
Lake Side 2 Interconnect	355	SG	May-13	15,169,668
Carbon County System Reinforcement	355	SG	Jun-13	13,140,927
Clover Substation	355	SG	May-13	7,160,342
Southwest Wyoming-Silver Creek 138 kV Line T Phase1	355	SG	Aug-13	6,744,826
Q313 ENEL Cove Fort - LGI	355	SG	Sep-13	6,388,941
90th South - West Jordan - Taylorsville Rebuild	355	SG	Dec-13	6,172,197
COPCO II 230-115kV Transformer - TPL002	355	SG	Oct-13	4,291,737
Red Butte Substation (Casper, WY): Convert to 115 kV Phase I	355	SG	Oct-13	3,984,317
Data Center Ph2 Tom McCall Ind Park	355	SG	Jan 13 - Dec 13	3,751,621
U2 GSU Transformer Upgrade Replacement	355	SG	May-13	3,270,513
U1 Replace / Rewind GSU	355	SG	Jan-13	3,047,236
U3 - GSU Replacement	355	SG	Feb-13	2,945,283
U2 Main GSU Transformer	355	SG	Oct-13	2,910,341
Oregon Basin: Increase Capacity 230-69 kV	355	SG	Dec-13	2,534,780
Lone Pine to Baldy 115kV Reconductor	355	SG	Sep-13	2,496,887
U1 - Generator Step-Up Transformer Spare	355	SG	Mar-13	2,300,519
<b>Transmission Total</b>				<b>478,224,406</b>

PacifiCorp  
 Results of Operations - December 2012  
 Major Plant Addition Detail - CY 2013

Project Description	Account	Factor	In-Service Date	CY2013 Plant Additions
<b>Distribution</b>				
Fort Douglas: New 138-12.5 kV Substation & Transmission	364	UT	May-13	6,655,208
Knott Sub Install 115-12.5 kV Transformer - Dist	364	OR	Sep-13	3,500,000
Purchase 138-26.4x13.2 Mobile	364	UT	Feb-13	2,200,000
<b>Distribution Total</b>				<b>12,355,208</b>
<b>General</b>				
MRR Oregon Mobile Radio Repl Project	397	OR	Oct-13	9,632,091
Utah Mobile Radio Replacement Project	397	UT	Oct-13	8,992,259
Mobile Radio Replacement Project	397	SG	Various	7,739,634
Replace 6GHz MW radios Starvout to Fort Rock	397	OR	Dec-13	2,799,072
Blowhard to Glen Canyon Microwave Replacement	397	UT	Dec-13	2,017,734
<b>General Total</b>				<b>31,180,790</b>
<b>Intangible</b>				
Mobility/MWM (Click) Scheduler Upgrade (Obsolescence)	303	SO	Sep-13	3,724,000
<b>IntangibleTotal</b>				<b>3,724,000</b>
<b>Mining</b>				
Cottonwood Prep Plant-System Improvement	399	SE	Mar-13	3,741,000
Continuous Miner	399	SE	Apr-13	2,665,000
Mill Fork South Lease Acquisition	399	SE	Sep-12	2,535,000
Section Extension - 2013	399	SE	Various	2,108,000
<b>MiningTotal</b>				<b>11,049,000</b>
				<b>643,932,370</b>
				Ref# 8.6.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
1 - Fuel Stock - Pro Forma	151	3	1,304,543	SE	24.589%	320,779	
1 - Fuel Stock - Pro Forma	151	3	4,519,196	SE	24.589%	1,111,242	
			<u>5,823,739</u>			<u>1,432,021</u>	8.7.1
1 - Fuel Stock - Working Cap. Deposit	25316	3	(469,077)	SE	24.589%	(115,343)	8.7.1
1 - Fuel Stock - Working Cap. Deposit	25317	3	(237,870)	SE	24.589%	(58,491)	8.7.1
2 - Prepaid Overhauls	186M	3	(563,184)	SG	25.929%	(146,030)	8.7.1
3 - Cottonwood Coal Lease	105	3	2,656,443	SE	24.589%	653,203	8.7.1

**Description of Adjustment:**

- 1 - From a 13 month comparative, fuel stock levels as of December 2013 are higher than December 2012 levels due to an increase in the amount of coal stockpiled as well as higher stockpile unit costs. The adjustment also reflects the working capital deposits which are an offset to fuel stock costs.
- 2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2013 on a 13 month average basis.
- 3 - The development costs for the Cottonwood Lease acquired in June 2011 are included in rate base on a year-end basis as of December 2013.

PacifiCorp  
 Results of Operations - December 2012  
 Miscellaneous Rate Base  
 13 Month Average Balances - Summary

	Account	Factor	Dec-2012	Dec-2013	Adjustment to 13 Mon Avg Balance
			13-Mo. Avg Balance	13-Mo. Avg Balance	
<b>1 - Coal Fuel Stock Balances by Plant</b>					
Bridger	151	SE	23,218,639	27,229,287	4,010,649
Carbon	151	SE	2,432,574	1,980,591	(451,983)
Cholla	151	SE	9,932,529	14,451,725	4,519,196
Colstrip	151	SE	1,339,379	1,469,681	130,302
Craig	151	SE	7,388,312	7,726,244	337,932
Hayden	151	SE	3,223,949	3,852,649	628,699
Hunter	151	SE	74,253,851	70,856,983	(3,396,868)
Huntington	151	SE	26,832,139	35,850,061	9,017,922
Johnston	151	SE	8,889,710	7,797,681	(1,092,029)
Naughton	151	SE	11,557,343	10,552,482	(1,004,860)
Deer Creek	151	SE	308,708	652,869	344,161
Prep Plant	151	SE	49,091,865	40,726,421	(8,365,444)
Rock Garden	151	SE	34,738,628	35,884,690	1,146,062
Total			253,207,627	259,031,366	5,823,739
<b>1 - Working Capital Deposits</b>					
UAMPS Working Capital Deposit	25316	SE	(3,199,769)	(3,668,846)	(469,077)
DPEC Working Capital Deposit	25317	SE	(2,454,026)	(2,691,897)	(237,870)

Ref. 8.7  
 Ref. 8.7  
 Ref. 8.7

	Account	Factor	Dec-2012	Dec-2013	Adjustment to Average Balance
			13-Mo. Avg Balance	13-Mo. Avg Balance	
<b>2 - Overhaul Prepayments by Plant</b>					
Lake Side	186M	SG	14,542,687	17,581,217	3,038,529
Chehalis	186M	SG	8,689,532	12,020,940	3,331,408
Currant Creek	186M	SG	10,745,746	3,812,626	(6,933,121)
Total			33,977,966	33,414,782	(563,184)

Ref. 8.7

**3 - Cottonwood Coal Lease**

	Amount	Balance	13 Month Average
Dec-11	26,279	25,222,164	
Jan-12	37,105	25,259,269	
Feb-12	21,974	25,281,243	
Mar-12	18,509	25,299,752	
Apr-12	18,819	25,318,571	
May-12	12,681	25,331,251	
Jun-12	28,933	25,360,184	
Jul-12	85,775	25,445,960	
Aug-12	119,292	25,565,252	
Sep-12	82,083	25,647,335	
Oct-12	215,636	25,862,970	
Nov-12	240,748	26,103,718	
Dec-12	239,538	26,343,256	25,541,610 13 Month Average
Jan-13	1,288,562	27,631,818	
Feb-13	(6,035)	27,625,783	
Mar-13	-	27,625,783	
Apr-13	-	27,625,783	
May-13	25,000	27,650,783	
Jun-13	200,000	27,850,783	
Jul-13	300,000	28,150,783	
Aug-13	500,000	28,650,783	
Sep-13	704,000	29,354,783	
Oct-13	-	29,354,783	
Nov-13	-	29,354,783	
Dec-13	-	29,354,783	28,198,053 13 Month Average

Ref. 8.7      2,656,443 Adjust to Dec-13 13 Month Avg. Balance

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove O&M Expense	535	3	(4,032)	SG-P	25.929%	(1,045)	
	537	3	(8,262)	SG-P	25.929%	(2,142)	
	539	3	(1,412)	SG-P	25.929%	(366)	
	545	3	(2,269)	SG-P	25.929%	(588)	
			<u>(15,974)</u>			<u>(4,142)</u>	8.8.1
<b>Decommissioning Reg Asset:</b>							
Regulatory Offset	182M	3	-	SG-P	25.929%	-	8.8.2
Remove Booked Decom Reg Asset	182M	3	-	OR	Situs	-	B-16
13-Month Average ADIT Balance	283	3	-	SG	25.929%	-	
Schedule M - Unrecovered Plant	SCHMDT	1	(80,564)	SG	25.929%	(20,890)	
Deferred Income Tax Expense	41010	1	(30,575)	SG	25.929%	(7,928)	
13-Month Average ADIT Balance	283	1	843,770	SG	25.929%	218,784	
Schedule M - Decommissioning	SCHMAT	1	-	OR	Situs	-	
Deferred Income Tax Expense	41110	1	-	OR	Situs	-	
13-Month Average ADIT Balance	283	1	-	OR	Situs	-	

**Description of Adjustment:**

This adjustment reflects the treatment approved by the Commission in Oregon Docket UM 1298 to account for the decommissioning of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. In addition, decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the amount not actually spent through the test year. In the Oregon General Rate Case Docket UE-210, the Company proposed to amortize the decommissioning regulatory asset over 3 years beginning January 1, 2010. This treatment was also used in Docket sUE-217, UE-246, and UE-263.

*Operation & Maintenance Expense*

<u>Description</u>	<u>Account</u>	<u>Factor</u>	<u>12 Months Ended December 2012 Expense</u>
Operation & Maintenance Expense	535	SG-P	4,032
Hydraulic Expense	537	SG-P	8,262
Misc. Hydro Expense	539	SG-P	1,412
Maintenance of Misc. Hydro Plant	545	SG-P	2,269
			<u>15,974</u>

Ref 8.8

**PacifiCorp**  
**Results of Operations - December 2012**  
 Regulatory Treatment of Decommissioning Costs

*Amortize the decommissioning regulatory asset over 3 years beginning January 1, 2010  
 Oregon Docket Nos. UE-210, UE-217, UE-246, UE-263*

<i>Cash Spend</i>	<b>Annual</b>	<b>Accumulated</b>
12 ME Dec 2007	38,236	38,236
12 ME Dec 2008	360,854	399,090
12 ME Dec 2009	651,264	1,050,354
12 ME Dec 2010	2,491,940	3,542,294
12 ME Dec 2011	480,402	4,022,696
12 ME Dec 2012	88,323	4,111,019
12 ME Dec 2013	-	4,111,019

*Regulatory offset for decommissioning costs not yet incurred*

<b>Date</b>	<b>Monthly Cash Spend</b>	<b>Accumulated Cash Spend</b>	<b>Regulatory Offset Balance</b>	
12/31/2012	7,360	4,111,019	-	
1/31/2013	-	4,111,019	-	
2/28/2013	-	4,111,019	-	
3/31/2013	-	4,111,019	-	
4/30/2013	-	4,111,019	-	
5/31/2013	-	4,111,019	-	
6/30/2013	-	4,111,019	-	
7/31/2013	-	4,111,019	-	
8/31/2013	-	4,111,019	-	
9/30/2013	-	4,111,019	-	
10/31/2013	-	4,111,019	-	
11/30/2013	-	4,111,019	-	
12/31/2013	-	4,111,019	-	
<b>June 30, 2013 13-Month Average Balance</b>			-	<b>Ref 8.8</b> ADIT Balance

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Remove PHFU	105	1	(11,926,771)	SG	25.929%	(3,092,538)	
Remove PHFU	105	1	(3,284,846)	UT	Situs	-	
Remove PHFU	105	1	(4,254,106)	OR	Situs	(4,254,106)	
Remove PHFU	105	1	(26,494,624)	SE	24.589%	(6,514,860)	
Remove PHFU	105	1	(630,186)	CA	Situs	-	
			<u>(46,590,533)</u>			<u>(13,861,504)</u>	8.9.1

**Description of Adjustment:**

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



PacifiCorp  
 Results of Operations - December 2012  
 FERC 105 (PHFU)  
 From BW Report (SAP)

Primary Account	Secondary Account	Alloc	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	13 Month Average (\$000s)
1050000 EL PLT HLD FTR USE	3401000 LAND OWNED IN FEE	SG	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923	8,923
1050000 EL PLT HLD FTR USE	3501000 LAND OWNED IN FEE	SG	2,929	2,841	2,841	2,841	2,841	2,841	2,841	2,841	2,841	2,841	2,841	2,841	2,841	2,847
1050000 EL PLT HLD FTR USE	3502000 LAND RIGHTS	SG	156	156	156	156	156	156	156	156	156	156	156	156	156	156
1050000 EL PLT HLD FTR USE	3601000 LAND OWNED IN FEE	OR	746	746	746	746	746	746	746	746	746	746	746	746	746	746
1050000 EL PLT HLD FTR USE	3601000 LAND OWNED IN FEE	UT	2,920	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,009	4,845	4,847	3,285
1050000 EL PLT HLD FTR USE	3891000 LAND OWNED IN FEE	OR	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508
1050000 EL PLT HLD FTR USE	3992200 LAND RIGHTS	SE	953	953	953	953	953	953	953	953	953	953	953	953	953	953
1059000 EL PLT HLD FTR USE-O	0 ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	25,222	25,259	25,281	25,300	25,319	25,331	25,360	25,446	25,565	25,647	25,863	26,104	26,343	25,542
1059000 EL PLT HLD FTR USE-O	3601000 LAND OWNED IN FEE	CA	-	-	-	-	-	-	682	1,365	1,366	1,366	1,366	1,366	683	630
<b>Total (000's)</b>			<b>45,358</b>	<b>45,395</b>	<b>45,417</b>	<b>45,436</b>	<b>45,455</b>	<b>45,467</b>	<b>46,179</b>	<b>46,947</b>	<b>47,067</b>	<b>47,149</b>	<b>47,365</b>	<b>49,441</b>	<b>49,001</b>	<b>46,591</b>

SG	11,926,771	
UT	3,284,846	
OR	4,254,106	
SE	26,494,624	
CA	630,186	
<b>Total</b>	<b>46,590,533</b>	<b>Ref. 8.9</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	1	99,553	TROJD	25.690%	25,575	
Deferred Income Tax Expense	41110	1	(37,781)	TROJD	25.690%	(9,706)	
Accum Def. Income Tax Balance	190	1	(1,915,069)	TROJD	25.690%	(491,979)	

**Description of Adjustment:**

Amortization of Trojan unrecovered plant and decommissioning regulatory assets were completed prior to the beginning of the base period. This adjustment removes deferred tax amounts from unadjusted results.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adj Electric Plant Acq. Amortortization	406	3	(330,925)	SG	25.929%	(85,807)	8.11.1
<b>Adjustment to Rate Base:</b>							
Adj Electric Plant Acq. Rate Base	115	3	(5,434,874)	SG	25.929%	(1,409,229)	8.11.1

**Description of Adjustment:**

This adjustment replaces the Electric Plant Acquisition Adjustment in the base period with amount in the pro forma period due to the expiration of the Wyodak portion in June 2013.

PacifiCorp  
 Results of Operations - December 2012  
 Regulatory Asset Amortization  
 Electric Plant Acquisition Adjustment  
 Account 115

The Wyodak portion of the amortization of the Electric Plant Acquisition Adjustment expires June 30, 2013, reducing the amortization in the pro forma period.

		<u>Amortization</u>	<u>Rate Base</u>	
Pro Forma Amount (below)		5,193,044	(115,566,094)	
Base Period Amount (below)		5,523,970	(110,131,219)	
<b>Adjustment</b>		<b><u>(330,925)</u></b>	<b><u>(5,434,874)</u></b>	
		Ref 8.11	Ref 8.11	

	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Average Bal</u>
2011 January	(101,845,265)	(460,331)	(102,305,596)	
February	(102,305,596)	(460,331)	(102,765,927)	
March	(102,765,927)	(460,331)	(103,226,257)	
April	(103,226,257)	(460,331)	(103,686,588)	
May	(103,686,588)	(460,331)	(104,146,919)	
June	(104,146,919)	(460,331)	(104,607,250)	
July	(104,607,250)	(460,331)	(105,067,581)	
August	(105,067,581)	(460,331)	(105,527,911)	
September	(105,527,911)	(460,331)	(105,988,242)	
October	(105,988,242)	(460,331)	(106,448,573)	
November	(106,448,573)	(460,331)	(106,908,904)	
December	(106,908,904)	(460,331)	(107,369,235)	
2012 January	(107,369,235)	(460,331)	(107,829,565)	
February	(107,829,565)	(460,331)	(108,289,896)	
March	(108,289,896)	(460,331)	(108,750,227)	
April	(108,750,227)	(460,331)	(109,210,558)	
May	(109,210,558)	(460,331)	(109,670,889)	
June	(109,670,889)	(460,331)	(110,131,219)	
July	(110,131,219)	(460,331)	(110,591,550)	
August	(110,591,550)	(460,331)	(111,051,881)	
September	(111,051,881)	(460,331)	(111,512,212)	
October	(111,512,212)	(460,331)	(111,972,543)	
November	(111,972,543)	(460,331)	(112,432,873)	
December	(112,432,873)	(460,331)	(112,893,204)	(110,131,219)
Base Period Amort =		(5,523,970)		
2013 January	(112,893,204)	(460,331)	(113,353,535)	
February	(113,353,535)	(460,331)	(113,813,866)	
March	(113,813,866)	(460,331)	(114,274,197)	
April	(114,274,197)	(460,331)	(114,734,527)	
May	(114,734,527)	(460,331)	(115,194,858)	
June	(115,194,858)	(460,331)	(115,655,189)	
July	(115,655,189)	(405,177)	(116,060,366)	
August	(116,060,366)	(405,177)	(116,465,542)	
September	(116,465,542)	(405,177)	(116,870,719)	
October	(116,870,719)	(405,177)	(117,275,895)	
November	(117,275,895)	(405,177)	(117,681,072)	
December	(117,681,072)	(405,177)	(118,086,249)	(115,566,094)
Pro Forma Amort =		(5,193,044)		

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Other Plant	341	1	(3,113,176)	SG	25.929%	(807,227)	
Other Plant	343	1	(178,940,273)	SG	25.929%	(46,398,105)	
Other Plant	344	1	(5,850,373)	SG	25.929%	(1,516,966)	
Other Plant	345	1	(12,213,321)	SG	25.929%	(3,166,839)	
Other Plant	346	1	(659,497)	SG	25.929%	(171,003)	
General Plant	391	1	(5,459)	SG	25.929%	(1,416)	
			<u>(200,782,099)</u>			<u>(52,061,556)</u>	8.12.1
<b>Adjustment to Depreciation Reserve:</b>							
Other Plant	108OP	1	24,314,718	SG	25.929%	6,304,656	
General Plant	108GP	1	336	SG	25.929%	87	
			<u>24,315,054</u>			<u>6,304,743</u>	8.12.1
<b>Adjustment to Depreciation Expense:</b>							
Other Plant	403OP	1	(8,140,868)	SG	25.929%	(2,110,877)	8.12.1
<b>Adjustment to O&amp;M Expense:</b>							
Rolling Hills	549	1	(1,083)	SG	25.929%	(281)	
Rolling Hills	929	1	(1,693,362)	SO	27.327%	(462,741)	
			<u>(1,694,445)</u>			<u>(463,022)</u>	8.12.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	1	(6,933,004)	SCHMDEXP	27.904%	(1,934,594)	
Schedule M Adjustment	SCHMDT	1	(21,357,281)	TAXDEPR	26.393%	(5,636,892)	
Deferred Tax Expense	41010	1	2,631,144	SCHMDEXP	27.904%	734,198	
Deferred Tax Expense	41010	1	(8,105,302)	TAXDEPR	26.393%	(2,139,257)	
Deferred Tax Expense	41110	1	(3,622)	OR	Situs	(3,622)	
Accumulated Def Inc Tax Balance	282	1	13,657,532	OR	Situs	13,657,532	

**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 2012. This treatment is consistent with Commission Order No. 08-548.

Rate Base Amounts	13 Month Average Amount in Yr Ended December 2012	Ref.
<b>Capital</b>		
Other Plant - 341	3,113,176	
Other Plant - 343	178,940,273	
Other Plant - 344	5,850,373	
Other Plant - 345	12,213,321	
Other Plant - 346	659,497	
General Plant - 391	5,459	
	<u>200,782,099</u>	8.12
<b>Depreciation Reserve</b>		
Other Plant	(24,314,718)	
General Plant	(336)	
	<u>(24,315,054)</u>	8.12

Expense Amounts	Amount in Yr Ended December 2012	Ref.
<b>Depreciation Expense</b>		
Other Plant	8,140,868	8.12
<b>Operation &amp; Maintenance Expense</b>		
Account 549	1,083	8.12
Account 929	1,693,362	8.12
	<u>1,694,445</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Operation & Maintenance	537	3	5,914	SG-P	25.929%	1,533	8.13.1
<b>Adjustment to Rate Base:</b>							
Klamath Relic. & Settlement Costs	302	1	7,403,357	SG-P	25.929%	1,919,645	8.13.2
<b>Adjustment to Depreciation Expense:</b>							
Klamath Relic. & Settlement Costs	404IP	1	900,438	SG-P	25.929%	233,478	8.13.2
<b>Adjustment to Depreciation Reserve:</b>							
Klamath Relic. & Settlement Costs	111IP	1	(1,550,512)	SG-P	25.929%	(402,038)	8.13.2

**Description of Adjustment:**

This adjustment reflects the impacts of the Klamath Hydroelectric Settlement Agreement (KHSA). The operation and maintenance expense associated with the Klamath project is adjusted to the December 2013 level. This also corrects the Klamath Relicensing and Settlement Process costs for the year ended December 2012. This treatment is consistent with the approved stipulation on the 2010 Protocol methodology and the Company's most recent general rate case Docket No. UE-246.

PacifiCorp  
Results of Operations - December 2012  
Klamath Hydroelectric Settlement Agreement Adj.  
O&M

Page 8.13.1

	<u>12 ME Dec 12 Actuals</u>	<u>12 ME Dec 13 Projected</u>	<u>Adjustment</u>	
Administration/Management	418,267	386,705	(31,562)	
Aquatic Habitat/Hatcheries	1,843,853	1,797,593	(46,260)	
Terrestrial Improvements	25	35,000	34,975	
Water Measurement/Monitoring	488,294	527,260	38,966	
Water Quality Improvement	244,088	253,883	9,795	
<b>Klamath Implementation Total</b>	<b>2,994,526</b>	<b>3,000,440</b>	<b>5,914</b>	<b>Ref 8.13</b>



PacifiCorp  
 Results of Operations - December 2012  
 Klamath Hydroelectric Settlement Agreement Adj.  
 13 Month Average

Klamath Relicensing & Settlement Process Costs	Actuals As Booked		Corrected	Adjustment	
	Dec 2012	13 Mon Avg	Dec 2012		
Gross EPIS	66,708,393		74,111,750	7,403,357	Ref. 8.13
Amortization Reserve	(10,859,168)		(12,409,680)	(1,550,512)	Ref. 8.13
Amortization Expense	7,372,466		8,272,903	900,438	Ref. 8.13
			See Below		

Month	EPIS Balance	Amortization Expense	Amortization Reserve
Dec-11	74,111,750		(8,273,228)
Jan-12	74,111,750	689,409	(8,962,637)
Feb-12	74,111,750	689,409	(9,652,046)
Mar-12	74,111,750	689,409	(10,341,454)
Apr-12	74,111,750	689,409	(11,030,863)
May-12	74,111,750	689,409	(11,720,271)
Jun-12	74,111,750	689,409	(12,409,680)
Jul-12	74,111,750	689,409	(13,099,089)
Aug-12	74,111,750	689,409	(13,788,497)
Sep-12	74,111,750	689,409	(14,477,906)
Oct-12	74,111,750	689,409	(15,167,314)
Nov-12	74,111,750	689,409	(15,856,723)
Dec-12	74,111,750	689,409	(16,546,132)
13 Month Average	74,111,750		(12,409,680)
	See Above	8,272,903	See Above
		See Above	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Remove Deseret Power Elec. Plant	314	1	(7,922,029)	SG	25.929%	(2,054,133)	8.14.1
Remove Condit EPIS - Hydro	332	1	(1,205,813)	SG-P	25.929%	(312,660)	
Remove Condit EPIS - Trans	353	1	(1,076,710)	SG	25.929%	(279,184)	
			<u>(2,282,523)</u>			<u>(591,844)</u>	8.14.1
<b>Adjustment to Depreciation Reserve:</b>							
Remove Deseret Power Dep. Res.	108SP	1	286,189	SG	25.929%	74,207	8.14.1
Remove Condit Dep. Res. - Hydro	108HP	1	1,081,308	SG-P	25.929%	280,376	
Remove Condit Dep. Res. - Trans	108TP	1	534,460	SG	25.929%	138,582	
			<u>1,615,768</u>			<u>418,959</u>	8.14.1
Rem. Snake Creek Dep. Res. - Hydro	108HP	1	(480)	SG-U	25.929%	(124)	
Rem. Snake Creek Dep. Res. - Distro	108362	1	(12)	UT	Situs	-	
			<u>(492)</u>			<u>(124)</u>	8.14.1
<b>Adjustment to Depreciation Expense:</b>							
Remove Condit Dep. Exp. - Hydro	403HP	1	(2,899,503)	SG-P	25.929%	(751,823)	
Remove Condit Dep. Exp. - Trans	403TP	1	(21,538)	SG	25.929%	(5,585)	
			<u>(2,921,041)</u>			<u>(757,408)</u>	8.14.1
Remove Deseret Power Dep. Exp.	403SP	1	(238,688)	SG	25.929%	(61,890)	8.14.1
<b>Adjustment to Expense:</b>							
Remove Condit O&M Expense	539	1	(59,617)	SG-P	25.929%	(15,458)	8.14.1

**Description of Adjustment:**

This adjusts the Company's filing for various assets that were sold or removed, including the sale of Snake Creek hydroelectric plant to Heber Light and Power Company, the removal of Deseret Power's portion of the Hunter unit 2 scrubber and turbine upgrade, the removal of the Goose Creek switching station, and the decommissioning of the Condit hydroelectric plant.

PacifiCorp  
 Results of Operations - December 2012  
 Misc Asset Sales and Removals

	December 2012		
	13-Mo. Avg. Balance	Adjustment	
<b>Deseret Power - Hunter Projects</b>			
EPIS - 314	7,922,029	(7,922,029)	Ref. 8.14
Depreciation Reserve	(286,189)	286,189	Ref. 8.14
<b>Condit Hydroelectric Project</b>			
EPIS - Hydro	1,205,813	(1,205,813)	Ref. 8.14
EPIS - Trans	1,076,710	(1,076,710)	Ref. 8.14
Dep. Res. - Hydro	(1,081,308)	1,081,308	Ref. 8.14
Dep. Res. - Trans	(534,460)	534,460	Ref. 8.14
<b>Snake Creek</b>			
Dep. Res. - Hydro	480	(480)	Ref. 8.14
Dep. Res. - Distro	12	(12)	Ref. 8.14

	12 ME December		
	2012	Adjustment	
<b>Condit Hydroelectric Project</b>			
Depreciation Expense - Hydro	2,899,503	(2,899,503)	Ref. 8.14
Depreciation Expense - Trans	21,538	(21,538)	Ref. 8.14
<b>Deseret Power - Hunter Projects</b>			
Depreciation Expense	238,688	(238,688)	Ref. 8.14

	12 ME December		
	2012	Adjustment	
<b>Condit Hydroelectric Project</b>			
O&M Expense	5,673	(5,673)	
	52,483	(52,483)	
	(1,398)	1,398	
	518	(518)	
	2,341	(2,341)	
	<u>59,617</u>	<u>(59,617)</u>	Ref. 8.14

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Carbon Plant	312	3	700,721	SG	25.929%	181,693	
<b>Adjustment to Depreciation Expense:</b>							
Carbon Plant	403SP	3	41,051,818	SG	25.929%	10,644,482	
<b>Adjustment to Depreciation Reserve:</b>							
Carbon Plant	108SP	3	(30,103,949)	SG	25.929%	(7,805,768)	
<b>Tax Adjustments:</b>							
Schedule M Adjustment	SCHMAT	3	41,051,818	SG	25.929%	10,644,482	
Deferred Income Tax Expense	41110	3	(15,579,575)	SG	25.929%	(4,039,687)	
ADIT Balance	282	3	9,844,728	SG	25.929%	2,552,677	

**Description of Adjustment:**

This adjustment includes accelerated depreciation for the Carbon plant. Depreciation of the Carbon plant is accelerated so that assets are fully depreciated by April 2015. The Carbon plant is depreciated using approved rates through December 31, 2012, and the January 1, 2013 to December 31, 2013 level of depreciation included in this adjustment uses the accelerated rate.

The Company currently anticipates that the Carbon plant will discontinue operations as early as April 2015. Compliance with recently promulgated EPA mercury and air toxics standards (MATS) will likely require significant investment in emissions control equipment for the Carbon units. Such emissions control equipment is likely uneconomical to retrofit at Carbon. Alternatives to such emissions control equipment at the Carbon plant, such as conversion of the units to natural gas, will also likely not be economic for customers. Nonetheless, the Company continues to evaluate compliance options and transmission system impacts that will ultimately contribute to the Company's decision-making process regarding this facility.

It is important to note that the MATS regulations currently include provisions for requesting extension of compliance deadlines under certain system reliability and compliance project timing scenarios. There is also the potential that the MATS regulations driving an accelerated plant closure may be subject to a series of delays from appeals, thereby prolonging the closure.

<b>Adjustment to Rate Base:</b>	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Net Prepaid Balance	182M	3	148,992,061	SO	27.327%	40,714,701	8.16.1

**Description of Adjustment:**

This adjustment adds into rate base the company's pension and other postretirement welfare balance, net of the accumulated deferred income tax liability. Adding this balance to rate base would compensate the company for its required investments in its employee's pension benefits. The contributions for financial and regulatory purposes are recognized under Generally Accepted Accounting Principles (GAAP) Accounting Standards Code 715.

**PacifiCorp**  
**Pension and Other Postretirement Welfare Plan Balances**  
**13 Month Average December 2013 (a)**  
(\$Millions)

	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Dec-13	13 Month Average
<b>Prepaid Pension:</b>															
Regulatory asset (unrecognized expense)	652.8													579.8	
Liability (underfunded status)	(370.4)													(273.1)	
Estimated cumulative excess of contributions over expense	282.4	286.9	291.4	295.9	300.4	304.9	309.4	313.9	318.4	315.5	312.6	309.7	306.8	306.7	
Accumulated deferred income tax liability (ADIT) (b)	(129.6)	(129.6)	(129.6)	(132.9)	(132.9)	(132.9)	(136.2)	(136.2)	(136.2)	(139.6)	(139.6)	(139.6)	(142.9)	(142.9)	
Prepaid pension asset net of ADIT	152.8	157.3	161.8	163.0	167.5	172.0	173.2	177.7	182.2	175.9	173.0	170.1	163.9	163.8	168.5
<b>Accrued Other Postretirement Welfare:</b>															
Regulatory asset (unrecognized expense)	250.2													227.1	
Liability (underfunded status)	(278.8)													(256.2)	
Estimated cumulative excess of expense over contributions	(28.6)	(30.3)	(32.1)	(28.7)	(30.5)	(32.2)	(28.9)	(30.6)	(32.3)	(29.0)	(30.7)	(32.5)	(29.1)	(29.1)	
Accumulated deferred income tax asset (ADIT)	10.9	10.9	10.9	10.9	10.9	10.9	10.9	10.9	10.9	11.0	11.0	11.0	11.0	11.0	
Accrued other postretirement liability net of ADIT	(17.7)	(19.5)	(21.2)	(17.8)	(19.6)	(21.3)	(17.9)	(19.6)	(21.4)	(18.0)	(19.7)	(21.5)	(18.1)	(18.1)	(19.5)
<b>Net Prepaid Pension and Other Postretirement</b>	<b>135.0</b>	<b>137.8</b>	<b>140.5</b>	<b>145.1</b>	<b>147.9</b>	<b>150.6</b>	<b>155.3</b>	<b>158.0</b>	<b>160.8</b>	<b>158.0</b>	<b>153.3</b>	<b>148.7</b>	<b>145.9</b>	<b>145.8</b>	<b>149.0</b>
<b>Pension:</b>															
	YTD 2012	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	YTD 2013	YTD 2014
2012 Expense	24.4														
2012 Contributions	44.9														
2013 Expense		2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	34.8	
2013 Contributions		7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	-	-	-	-	59.2	
2014 Contributions															69.8
Change in ADIT during 2013		-	-	(3.3)	-	-	(3.3)	-	-	(3.3)	-	-	(3.3)		
<b>Other Postretirement Welfare:</b>															
2012 Expense	8.8														
2012 Contributions	8.8														
2013 Medicare Part D Subsidy Receipts		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.5)	
2013 Expense		1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	20.4	
2013 Contributions		-	-	5.1	-	-	5.1	-	-	5.1	-	-	5.1	20.4	
Change in ADIT during 2013		-	-	0.0	-	-	0.0	-	-	0.0	-	-	0.0		

(a) All balances are based on Hewitt actuarial reports, other than ADIT, unless noted as otherwise. All amounts are reflected net of regulatory adjustments.

(b) ADIT for pension reflects the tax benefit of contributions made within 8-1/2 months subsequent to year-end as such contributions are deductible in that preceding year.



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

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	DECEMBER 2012
FILE:	JAM Dec 2012 Results OR 13MA - RP
PREPARED BY:	Revenue Requirement Department
DATE:	4/26/2013
TIME:	2:23:31 PM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.660
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.10%	5.40%	2.545%
PREFERRED	0.30%	5.43%	0.016%
COMMON	52.60%	9.80%	5.155%
	<u>100.00%</u>		<u>7.716%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2011 to 12/31/2012.



RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	OREGON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,271,465,085	3,127,186,223	1,144,278,862	26,331,908	1,170,610,770
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	330,569,624	246,606,414	83,963,210	32,114,786	116,077,996
5	Other Operating Revenues	2.4	247,451,049	188,763,884	58,687,166	(19,454,417)	39,232,749
6	Total Operating Revenues	2.4	4,849,485,758	3,562,556,521	1,286,929,237	38,992,278	1,325,921,515
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,063,010,035	796,429,144	266,580,892	16,242,380	282,823,272
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	37,604,600	27,853,960	9,750,640	453,598	10,204,239
12	Other Power Supply	2.9	1,024,764,675	788,627,637	236,137,038	41,337,374	277,474,413
13	Transmission	2.10	206,484,081	153,043,945	53,440,136	(371,816)	53,068,321
14	Distribution	2.12	203,678,292	137,807,342	65,870,950	1,698,037	67,568,987
15	Customer Accounting	2.12	91,533,005	58,029,982	33,503,023	645,800	34,148,823
16	Customer Service & Infor	2.13	106,956,755	78,592,503	28,364,252	(24,475,787)	3,888,465
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	188,278,570	133,192,245	55,086,325	(7,309,283)	47,777,042
19							
20	Total O & M Expenses	2.14	2,922,310,014	2,173,576,757	748,733,256	28,220,304	776,953,561
21							
22	Depreciation	2.16	562,069,131	405,106,715	156,962,416	23,563,965	180,526,381
23	Amortization	2.17	50,382,438	36,558,459	13,823,978	249,946	14,073,925
24	Taxes Other Than Income	2.17	160,882,952	97,677,591	63,205,361	2,341,390	65,546,751
25	Income Taxes - Federal	2.20	(55,564,596)	(43,285,285)	(12,279,310)	(30,100,507)	(42,379,817)
26	Income Taxes - State	2.20	1,336,977	701,139	635,838	(4,073,436)	(3,437,598)
27	Income Taxes - Def Net	2.19	310,576,030	230,799,508	79,776,522	29,261,109	109,037,631
28	Investment Tax Credit Adj.	2.17	(1,851,300)	(1,851,300)	0	0	0
29	Misc Revenue & Expense	2.4	(875,206)	(699,145)	(176,060)	(163,595)	(339,655)
30							
31	Total Operating Expenses	2.20	3,949,266,440	2,898,584,438	1,050,682,002	49,299,176	1,099,981,178
32							
33	Operating Revenue for Return		900,219,318	663,972,084	236,247,235	(10,306,898)	225,940,336
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	23,138,436,143	16,806,890,555	6,331,545,588	194,237,337	6,525,782,925
37	Plant Held for Future Use	2.31	46,590,533	32,729,029	13,861,504	(13,208,301)	653,203
38	Misc Deferred Debits	2.33	292,169,889	269,601,094	22,568,795	40,623,796	63,192,591
39	Elec Plant Acq Adj	2.31	49,044,288	36,327,408	12,716,880	(1,409,229)	11,307,651
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	32,290,072	23,348,755	8,941,317	0	8,941,317
42	Fuel Stock	2.32	255,485,328	192,555,279	62,930,048	1,307,246	64,237,294
43	Material & Supplies	2.32	200,309,506	142,198,614	58,110,892	0	58,110,892
44	Working Capital	2.33	80,003,707	53,486,882	26,516,825	(130,704)	26,386,121
45	Weatherization Loans	2.31	(5,690,009)	(5,688,790)	(1,219)	0	(1,219)
46	Miscellaneous Rate Base	2.34	0	0	0	0	0
47							
48	Total Electric Plant		24,088,639,456	17,551,448,825	6,537,190,632	221,420,144	6,758,610,776
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(7,201,613,169)	(5,088,888,831)	(2,112,724,338)	(47,758,601)	(2,160,482,939)
52	Accum Prov For Amort	2.39	(496,731,045)	(358,160,259)	(138,570,787)	(491,352)	(139,062,139)
53	Accum Def Income Taxes	2.35	(3,476,045,165)	(2,547,318,407)	(928,726,758)	(9,725,695)	(938,452,452)
54	Unamortized ITC	2.35	(3,358,058)	(1,277,316)	(2,080,742)	0	(2,080,742)
55	Customer Adv for Const	2.34	(21,753,481)	(14,751,109)	(7,002,371)	1,909,538	(5,092,834)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(77,837,775)	(65,045,468)	(12,792,307)	(213,850)	(13,006,157)
58							
59	Total Rate Base Deductions		(11,277,338,694)	(8,075,441,390)	(3,201,897,303)	(56,279,959)	(3,258,177,262)
60							
61	Total Rate Base		12,811,300,763	9,476,007,435	3,335,293,328	165,140,185	3,500,433,514
62							
63	Return on Rate Base		7.027%		7.083%		6.455%
64							
65	Return on Equity		8.490%		8.598%		7.402%
66	Net Power Costs		1,490,549,367		372,261,084		370,596,984
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		108,603,591		28,273,853		29,673,774
69	Rate Base Decrease		(892,222,773)		(230,556,731)		(263,762,115)





FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		17,492,264	12,956,629	4,535,636	903,248	5,438,884	
217		P	SSGCH		1,650,019	1,194,482	455,536	(5)	455,532	
218				B2	19,142,283	14,151,111	4,991,172	903,243	5,894,415	
219										
220	501	Fuel Related-Non NPC								
221		P	SE		14,444,660	10,892,810	3,551,850	24,451	3,576,301	
222		P	SE		-	-	-	-	-	
223		P	SE		-	-	-	-	-	
224		P	SSECT		-	-	-	-	-	
225		P	SSECH		3,500,552	2,601,787	898,765	-	898,765	
226				B2	17,945,212	13,494,597	4,450,615	24,451	4,475,066	
227										
228	501NPC	Fuel Related-NPC								
229		P	S		27,928	27,928	-	-	-	
230		P	SE		676,528,973	510,174,785	166,354,187	10,601,086	176,955,273	
231		P	SE		-	-	-	-	-	
232		P	SSECT		-	-	-	-	-	
233		P	SSECH		55,640,479	41,354,817	14,285,662	(515,044)	13,770,617	
234				B2	732,197,379	551,557,531	180,639,849	10,086,042	190,725,891	
235										
236		Total Fuel Related				750,142,591	565,052,127	185,090,464	10,110,493	195,200,957
237										
238	502	Steam Expenses								
239		P	SG		33,396,862	24,737,263	8,659,600	-	8,659,600	
240		P	SSGCH		8,412,343	6,089,868	2,322,475	-	2,322,475	
241				B2	41,809,206	30,827,131	10,982,075	-	10,982,075	
242										
243	503	Steam From Other Sources-Non-NPC								
244		P	SE		-	-	-	-	-	
245				B2	-	-	-	-	-	
246										
247	503NPC	Steam From Other Sources-NPC								
248		P	SE		3,937,027	2,968,937	968,090	(29,733)	938,357	
249				B2	3,937,027	2,968,937	968,090	(29,733)	938,357	
250										
251	505	Electric Expenses								
252		P	SG		3,068,032	2,272,510	795,522	-	795,522	
253		P	SSGCH		828,656	599,881	228,775	-	228,775	
254				B2	3,896,688	2,872,391	1,024,296	-	1,024,296	
255										
256	506	Misc. Steam Expense								
257		P	SG		54,757,273	40,559,051	14,198,222	-	14,198,222	
258		P	SE		-	-	-	-	-	
259		P	SSGCH		2,002,258	1,449,476	552,782	-	552,782	
260				B2	56,759,531	42,008,527	14,751,004	-	14,751,004	
261										
262	507	Rents								
263		P	SG		396,587	293,754	102,832	-	102,832	
264		P	SSGCH		-	-	-	-	-	
265				B2	396,587	293,754	102,832	-	102,832	
266										
267	510	Maint Supervision & Engineering								
268		P	SG		4,047,183	2,997,774	1,049,410	1,112,683	2,162,093	
269		P	SSGCH		2,331,701	1,687,967	643,735	40,040	683,774	
270				B2	6,378,885	4,685,740	1,693,144	1,152,723	2,845,867	
271										
272										
273										
274	511	Maintenance of Structures								
275		P	SG		24,755,273	18,336,384	6,418,889	-	6,418,889	
276		P	SSGCH		629,122	455,434	173,688	-	173,688	
277				B2	25,384,395	18,791,818	6,592,577	-	6,592,577	
278										
279	512	Maintenance of Boiler Plant								
280		P	SG		101,942,855	75,509,704	26,433,151	4,034,583	30,467,735	
281		P	SSGCH		6,049,318	4,379,226	1,670,092	71,071	1,741,164	
282				B2	107,992,173	79,888,929	28,103,244	4,105,655	32,208,898	
283										
284	513	Maintenance of Electric Plant								
285		P	SG		34,593,371	25,623,524	8,969,847	-	8,969,847	
286		P	SSGCH		418,957	303,291	115,665	-	115,665	
287				B2	35,012,328	25,926,816	9,085,512	-	9,085,512	
288										
289	514	Maintenance of Misc. Steam Plant								
290		P	SG		9,543,134	7,068,658	2,474,476	-	2,474,476	
291		P	SSGCH		2,615,209	1,893,204	722,005	-	722,005	
292				B2	12,158,343	8,961,862	3,196,481	-	3,196,481	
293										
294		Total Steam Power Generation			B2	1,063,010,035	796,429,144	266,580,892	16,242,380	282,823,272



REVISED PROTOCOL									
13 Month Average									
FERC	BUS	UNADJUSTED RESULTS					OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
358	537	Hydraulic Expenses							
359		P	DGP		-	-	-	-	-
360		P	SG		3,986,731	2,952,996	1,033,735	(609)	1,033,126
361		P	SG		278,598	206,359	72,239	-	72,239
362									
363				B2	4,265,329	3,159,355	1,105,973	(609)	1,105,364
364									
365	538	Electric Expenses							
366		P	DGP		-	-	-	-	-
367		P	SG		-	-	-	-	-
368		P	SG		-	-	-	-	-
369									
370				B2	-	-	-	-	-
371									
372	539	Misc. Hydro Expenses							
373		P	DGP		-	-	-	-	-
374		P	SG		12,945,836	9,589,061	3,356,775	(15,824)	3,340,951
375		P	SG		7,060,863	5,230,025	1,830,838	-	1,830,838
376									
377									
378				B2	20,006,700	14,819,086	5,187,613	(15,824)	5,171,789
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		635,427	470,665	164,762	-	164,762
383		P	SG		26,284	19,469	6,815	-	6,815
384									
385				B2	661,711	490,134	171,578	-	171,578
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		388	287	101	-	101
390		P	SG		-	-	-	-	-
391									
392				B2	388	287	101	-	101
393									
394	542	Maintenance of Structures							
395		P	DGP		-	-	-	-	-
396		P	SG		660,573	489,291	171,283	-	171,283
397		P	SG		164,706	121,999	42,707	-	42,707
398									
399				B2	825,279	611,290	213,990	-	213,990
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,603,653	1,187,835	415,817	-	415,817
407		P	SG		484,650	358,983	125,667	-	125,667
408									
409				B2	2,088,303	1,546,819	541,484	-	541,484
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		1,554,654	1,151,542	403,112	-	403,112
414		P	SG		419,919	311,037	108,882	-	108,882
415									
416				B2	1,974,573	1,462,578	511,994	-	511,994
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		2,226,332	1,649,058	577,274	33,445	610,719
421		P	SG		709,794	525,749	184,045	12,312	196,357
422									
423				B2	2,936,126	2,174,807	761,319	45,757	807,076
424									
425		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b>37,604,600</b>	<b>27,853,960</b>	<b>9,750,640</b>	<b>453,598</b>	<b>10,204,239</b>















FERC		BUS	UNADJUSTED RESULTS					OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
859	923	Outside Services							
860		PTD	S		506,519	359,257	147,262	-	147,262
861		CUST	CN		-	-	-	-	-
862		PTD	SO		12,771,400	9,276,665	3,494,735	(49,269)	3,445,466
863				B2	13,277,918	9,635,922	3,641,996	(49,269)	3,592,727
864									
865	924	Property Insurance							
866		PT	S		7,685,110	2,615,590	5,069,520	1,673,599	6,743,119
867		PT	SG		-	-	-	-	-
868		PTD	SO		8,719,739	6,333,691	2,386,048	(338,751)	2,047,297
869				B2	16,404,849	8,949,281	7,455,568	1,334,848	8,790,416
870									
871	925	Injuries & Damages							
872		PTD	S		(801,169)	-	(801,169)	4,170,347	3,369,178
873		PTD	SO		49,732,870	36,124,088	13,608,782	(12,532,426)	1,076,356
874				B2	48,931,701	36,124,088	12,807,613	(8,362,080)	4,445,533
875									
876	926	Employee Pensions & Benefits							
877		LABOR	S		-	-	-	-	-
878		CUST	CN		-	-	-	-	-
879		LABOR	SO		-	-	-	-	-
880				B2	-	-	-	-	-
881									
882	927	Franchise Requirements							
883		DMSC	S		-	-	-	-	-
884		DMSC	SO		-	-	-	-	-
885				B2	-	-	-	-	-
886									
887	928	Regulatory Commission Expense							
888		DMSC	S		16,290,569	11,587,526	4,703,043	(443)	4,702,600
889		CUST	CN		-	-	-	-	-
890		DMSC	SO		1,648,146	1,197,151	450,995	-	450,995
891		FERC	SG		5,027,257	3,723,720	1,303,537	-	1,303,537
892				B2	22,965,972	16,508,397	6,457,575	(443)	6,457,131
893									
894	929	Duplicate Charges							
895		LABOR	S		1,443	1,443	-	-	-
896		LABOR	SO		(4,831,814)	(3,509,648)	(1,322,166)	(445,385)	(1,767,551)
897				B2	(4,830,371)	(3,508,205)	(1,322,166)	(445,385)	(1,767,551)
898									
899	930	Misc General Expenses							
900		PTD	S		199,137	126,808	72,329	(44,922)	27,407
901		CUST	CN		-	-	-	-	-
902		P	SG		-	-	-	-	-
903		LABOR	SO		7,144,809	5,189,721	1,955,088	(149,023)	1,806,066
904				B2	7,343,946	5,316,529	2,027,417	(193,944)	1,833,473
905									
906	931	Rents							
907		PTD	S		1,151,114	50,458	1,100,656	-	1,100,656
908		PTD	SO		5,569,240	4,045,286	1,523,953	-	1,523,953
909				B2	6,720,353	4,095,744	2,624,609	-	2,624,609
910									
911	935	Maintenance of General Plant							
912		G	S		177,382	120,597	56,786	(197)	56,589
913		CUST	CN		102,903	71,678	31,225	-	31,225
914		G	SO		21,237,887	15,426,403	5,811,484	31,025	5,842,509
915				B2	21,518,172	15,618,678	5,899,495	30,828	5,930,323
916									
917		<b>Total Administrative &amp; General Expense</b>		B2	<b>188,278,570</b>	<b>133,192,245</b>	<b>55,086,325</b>	<b>(7,309,283)</b>	<b>47,777,042</b>
918									
919		Summary of A&G Expense by Factor							
920		S			25,115,330	14,612,895	10,502,435	4,948,170	15,450,604
921		SO			157,853,937	114,659,168	43,194,769	(12,257,453)	30,937,316
922		SG			5,027,257	3,723,720	1,303,537	-	1,303,537
923		CN			282,046	196,461	85,585	-	85,585
924		<b>Total A&amp;G Expense by Factor</b>			<b>188,278,570</b>	<b>133,192,245</b>	<b>55,086,325</b>	<b>(7,309,283)</b>	<b>47,777,042</b>
925									
926		<b>Total O&amp;M Expense</b>		B2	<b>2,922,310,014</b>	<b>2,173,576,757</b>	<b>748,733,256</b>	<b>28,220,304</b>	<b>776,953,561</b>













REVISED PROTOCOL										
13 Month Average										
FERC	BUS					UNADJUSTED RESULTS			OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1248	SCHMDF	Deductions - Flow Through								
1249		SCHMDF	S		-	-	-	-	-	
1250		SCHMDF	DGP		-	-	-	-	-	
1251		SCHMDF	DGU		-	-	-	-	-	
1252				B6	-	-	-	-	-	
1253	SCHMDP	Deductions - Permanent								
1254		SCHMDP	S		-	-	-	-	-	
1255		P	SE		467,435	352,496	114,939	-	114,939	
1256		PTD	SNP		381,063	280,362	100,701	-	100,701	
1257		BOOKDEPR	SCHMDEXP		(49,253)	(35,499)	(13,754)	-	(13,754)	
1258		P	SG		-	-	-	-	-	
1259		SCHMDP-SO	SO		(983,866)	(714,643)	(269,223)	(553,379)	(822,601)	
1260				B6	(184,621)	(117,284)	(67,337)	(553,379)	(620,716)	
1261										
1262	SCHMDT	Deductions - Temporary								
1263		GP	S		48,370,257	48,075,582	294,675	8,674,574	8,969,249	
1264		DPW	BADDEBT		-	-	-	-	-	
1265		SCHMDT-SNP	SNP		86,362,392	63,540,048	22,822,344	-	22,822,344	
1266		SCHMDT	CN		-	-	-	-	-	
1267		SCHMDT	SSGCH		115,687	83,748	31,939	-	31,939	
1268		CUST	DGP		-	-	-	-	-	
1269		P	SE		32,453,347	24,473,275	7,980,072	1,592,405	9,572,478	
1270		SCHMDT-SG	SG		137,894,540	102,139,339	35,755,201	81,471,128	117,226,329	
1271		SCHMDT-GPS	GPS		88,483,229	64,270,941	24,212,288	-	24,212,288	
1272		SCHMDT-SO	SO		(11,726,842)	(8,517,937)	(3,208,905)	9,959,217	6,750,313	
1273		TAXDEPR	TAXDEPR		1,275,554,480	938,893,530	336,660,950	(5,636,892)	331,024,058	
1274		DPW	SNPD		(3,113,202)	(2,266,978)	(846,224)	-	(846,224)	
1275				B6	1,654,393,888	1,230,691,547	423,702,341	96,060,433	519,762,774	
1276										
1277	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,654,209,267	1,230,574,263	423,635,004	95,507,054	519,142,058
1278										
1279	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(838,953,741)	(624,240,729)	(214,713,012)	(76,548,612)	(291,261,624)
1280										
1281										
1282										
1283	40911	State Income Taxes								
1284		S	IBT		1,336,977	701,139	635,838	(4,073,436)	(3,437,598)	
1285		IBT	SE		-	-	-	-	-	
1286		PTC	SG		-	-	-	-	-	
1287		IBT	IBT		-	-	-	-	-	
1288	Total State Tax Expense					1,336,977	701,139	635,838	(4,073,436)	(3,437,598)
1289										
1290										
1291	Calculation of Taxable Income:									
1292		Operating Revenues				4,849,485,758	3,562,556,521	1,286,929,237	38,992,278	1,325,921,515
1293		Operating Deductions:								
1294		O & M Expenses				2,922,310,014	2,173,576,757	748,733,256	28,220,304	776,953,561
1295		Depreciation Expense				562,069,131	405,106,715	156,962,416	23,563,965	180,526,381
1296		Amortization Expense				50,382,438	36,558,459	13,823,978	249,946	14,073,925
1297		Taxes Other Than Income				160,882,952	97,677,591	63,205,361	2,341,390	65,546,751
1298		Interest & Dividends (AFUDC-Equity)				(58,494,261)	(43,036,420)	(15,457,841)	-	(15,457,841)
1299		Misc Revenue & Expense				(875,206)	(699,145)	(176,060)	(163,595)	(339,655)
1300		Total Operating Deductions				3,636,275,067	2,669,183,956	967,091,110	54,212,010	1,021,303,121
1301		Other Deductions:								
1302		Interest Deductions				344,808,112	253,688,248	91,119,863	(2,045,078)	89,074,785
1303		Interest on PCRBS				-	-	-	-	-
1304		Schedule M Adjustments				(838,953,741)	(624,240,729)	(214,713,012)	(76,548,612)	(291,261,624)
1305										
1306		Income Before State Taxes				29,448,838	15,443,587	14,005,251	(89,723,266)	(75,718,015)
1307										
1308		State Income Taxes				1,336,977	701,139	635,838	(4,073,436)	(3,437,598)
1309										
1310	Total Taxable Income					28,111,861	14,742,448	13,369,413	(85,649,830)	(72,280,417)
1311										
1312	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1313										
1314	Federal Income Tax - Calculated					9,839,151	5,159,857	4,679,295	(29,977,441)	(25,298,146)
1315										
1316	Adjustments to Calculated Tax:									
1317	40910	PMI	P	SE	(17,240)	(13,001)	(4,239)	-	(4,239)	
1318	40910	PTC	P	SG	(65,383,088)	(48,429,658)	(16,953,430)	(123,066)	(17,076,496)	
1319	40910		P	SO	(3,419)	(2,483)	(936)	-	(936)	
1320	40910	IRS Settle	LABOR	S	-	-	-	-	-	
1321	Federal Income Tax Expense					(55,564,596)	(43,285,285)	(12,279,310)	(30,100,507)	(42,379,817)
1322										
1323	Total Operating Expenses					3,949,266,440	2,898,584,438	1,050,682,002	49,299,176	1,099,981,178

REVISED PROTOCOL

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1324	310	Land and Land Rights							
1325		P	SG		2,328,228	1,724,533	603,695	-	603,695
1326		P	SG		34,798,446	25,775,424	9,023,022	-	9,023,022
1327		P	SG		53,423,651	39,571,229	13,852,422	-	13,852,422
1328		P	S		-	-	-	-	-
1329		P	SSGCH		2,480,781	1,795,889	684,893	-	684,893
1330				B8	93,031,106	68,867,075	24,164,032	-	24,164,032
1331									
1332	311	Structures and Improvements							
1333		P	SG		233,359,008	172,850,461	60,508,547	-	60,508,547
1334		P	SG		324,275,032	240,192,523	84,082,509	-	84,082,509
1335		P	SG		355,465,701	263,295,645	92,170,056	-	92,170,056
1336		P	SSGCH		60,108,341	43,513,665	16,594,676	-	16,594,676
1337				B8	973,208,082	719,852,294	253,355,788	-	253,355,788
1338									
1339	312	Boiler Plant Equipment							
1340		P	SG		620,842,988	459,862,243	160,980,745	-	160,980,745
1341		P	SG		567,261,749	420,174,288	147,087,461	-	147,087,461
1342		P	SG		2,506,610,910	1,856,662,214	649,948,696	40,032,351	689,981,048
1343		P	SSGCH		326,059,394	236,041,106	90,018,288	-	90,018,288
1344				B8	4,020,775,041	2,972,739,851	1,048,035,190	40,032,351	1,088,067,541
1345									
1346	314	Turbogenerator Units							
1347		P	SG		122,470,560	90,714,702	31,755,858	-	31,755,858
1348		P	SG		136,564,232	101,153,972	35,410,260	-	35,410,260
1349		P	SG		639,913,104	473,987,596	165,925,508	(2,054,133)	163,871,375
1350		P	SSGCH		66,208,378	47,929,608	18,278,771	-	18,278,771
1351				B8	965,156,275	713,785,878	251,370,397	(2,054,133)	249,316,264
1352									
1353	315	Accessory Electric Equipment							
1354		P	SG		86,633,571	64,170,022	22,463,549	-	22,463,549
1355		P	SG		137,131,141	101,573,884	35,557,256	-	35,557,256
1356		P	SG		163,620,236	121,194,522	42,425,715	-	42,425,715
1357		P	SSGCH		67,069,078	48,552,686	18,516,392	-	18,516,392
1358				B8	454,454,026	335,491,114	118,962,912	-	118,962,912
1359									
1360									
1361									
1362	316	Misc Power Plant Equipment							
1363		P	SG		4,639,608	3,436,587	1,203,022	-	1,203,022
1364		P	SG		5,085,197	3,766,637	1,318,560	-	1,318,560
1365		P	SG		19,793,109	14,660,879	5,132,231	-	5,132,231
1366		P	SSGCH		4,155,154	3,008,001	1,147,152	-	1,147,152
1367				B8	33,673,068	24,872,103	8,800,965	-	8,800,965
1368									
1369	317	Steam Plant ARO							
1370		P	S		-	-	-	-	-
1371				B8	-	-	-	-	-
1372									
1373	SP	Unclassified Steam Plant - Account 300							
1374		P	SG		(2,578,548)	(1,909,946)	(668,601)	-	(668,601)
1375				B8	(2,578,548)	(1,909,946)	(668,601)	-	(668,601)
1376									
1377									
1378		<b>Total Steam Production Plant</b>		B8	<b>6,537,719,050</b>	<b>4,833,698,369</b>	<b>1,704,020,681</b>	<b>37,978,218</b>	<b>1,741,998,899</b>
1379									
1380									
1381		Summary of Steam Production Plant by Factor							
1382		S			-	-	-	-	-
1383		DGP			-	-	-	-	-
1384		DGU			-	-	-	-	-
1385		SG			6,011,637,925	4,452,857,415	1,558,780,510	37,978,218	1,596,758,728
1386		SSGCH			526,081,126	380,840,954	145,240,171	-	145,240,171
1387		<b>Total Steam Production Plant by Factor</b>			<b>6,537,719,050</b>	<b>4,833,698,369</b>	<b>1,704,020,681</b>	<b>37,978,218</b>	<b>1,741,998,899</b>
1388	320	Land and Land Rights							
1389		P	SG		-	-	-	-	-
1390		P	SG		-	-	-	-	-
1391				B8	-	-	-	-	-
1392									
1393	321	Structures and Improvements							
1394		P	SG		-	-	-	-	-
1395		P	SG		-	-	-	-	-
1396				B8	-	-	-	-	-



FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1470									
1471									
1472	335	Misc. Power Plant Equipment							
1473		P	SG		1,144,162	847,488	296,674	-	296,674
1474		P	SG		157,939	116,987	40,953	-	40,953
1475		P	SG		1,041,100	771,149	269,951	-	269,951
1476		P	SG		12,582	9,319	3,262	-	3,262
1477				B8	2,355,782	1,744,942	610,840	-	610,840
1478									
1479	336	Roads, Railroads & Bridges							
1480		P	SG		4,597,220	3,405,189	1,192,031	-	1,192,031
1481		P	SG		822,799	609,453	213,347	-	213,347
1482		P	SG		10,831,860	8,023,226	2,808,634	-	2,808,634
1483		P	SG		731,506	541,831	189,675	-	189,675
1484				B8	16,983,386	12,579,699	4,403,687	-	4,403,687
1485									
1486	337	Hydro Plant ARO							
1487		P	S		-	-	-	-	-
1488				B8	-	-	-	-	-
1489									
1490	HP	Unclassified Hydro Plant - Acct 300							
1491		P	S		-	-	-	-	-
1492		P	SG		-	-	-	-	-
1493		P	SG		-	-	-	-	-
1494		P	SG		-	-	-	-	-
1495				B8	-	-	-	-	-
1496									
1497		<b>Total Hydraulic Production Plant</b>		B8	<b>764,720,047</b>	<b>566,432,871</b>	<b>198,287,176</b>	<b>31,491,095</b>	<b>229,778,270</b>
1498									
1499		Summary of Hydraulic Plant by Factor							
1500		S			-	-	-	-	-
1501		SG			764,720,047	566,432,871	198,287,176	31,491,095	229,778,270
1502		DGP			-	-	-	-	-
1503		DGU			-	-	-	-	-
1504		<b>Total Hydraulic Plant by Factor</b>			<b>764,720,047</b>	<b>566,432,871</b>	<b>198,287,176</b>	<b>31,491,095</b>	<b>229,778,270</b>
1505									
1506	340	Land and Land Rights							
1507		P	S		17,304	-	17,304	-	17,304
1508		P	SG		23,522,336	17,423,140	6,099,196	-	6,099,196
1509		P	SG		5,395,985	3,996,839	1,399,145	-	1,399,145
1510		P	SSGCT		-	-	-	-	-
1511				B8	28,935,625	21,419,979	7,515,646	-	7,515,646
1512									
1513	341	Structures and Improvements							
1514		P	SG		108,216,860	80,156,898	28,059,962	(807,227)	27,252,735
1515		P	SG		163,512	121,114	42,398	-	42,398
1516		P	SG		51,381,211	38,058,381	13,322,830	-	13,322,830
1517		P	SSGCT		4,242,820	3,172,806	1,070,013	-	1,070,013
1518				B8	164,004,402	121,509,199	42,495,203	(807,227)	41,687,976
1519									
1520	342	Fuel Holders, Producers & Accessories							
1521		P	SG		8,424,526	6,240,099	2,184,428	-	2,184,428
1522		P	SG		-	-	-	-	-
1523		P	SSGCT		2,340,001	1,749,867	590,134	-	590,134
1524				B8	10,764,527	7,989,966	2,774,562	-	2,774,562
1525									
1526	343	Prime Movers							
1527		P	S		-	-	-	-	-
1528		P	SG		242,141	179,356	62,786	-	62,786
1529		P	SG		1,778,822,646	1,317,584,942	461,237,704	-	461,237,704
1530		P	SG		664,647,413	492,308,452	172,338,961	(41,721,389)	130,617,572
1531		P	SSGCT		55,069,200	41,181,081	13,888,119	-	13,888,119
1532				B8	2,498,781,400	1,851,253,831	647,527,569	(41,721,389)	605,806,180
1533									
1534	344	Generators							
1535		P	S		-	-	-	-	-
1536		P	SG		53,582,157	39,688,635	13,893,522	-	13,893,522
1537		P	SG		282,781,331	209,457,882	73,323,449	(1,516,966)	71,806,484
1538		P	SSGCT		15,963,238	11,937,406	4,025,832	-	4,025,832
1539				B8	352,326,726	261,083,923	91,242,803	(1,516,966)	89,725,837







REVISED PROTOCOL 13 Month Average				UNADJUSTED RESULTS					
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
1673	366	Underground Conduit							
1674		DPW	S		316,465,360	230,901,099	85,564,261	-	85,564,261
1675				B8	316,465,360	230,901,099	85,564,261	-	85,564,261
1676									
1677									
1678									
1679									
1680	367	Underground Conductors							
1681		DPW	S		746,084,768	586,848,690	159,236,078	-	159,236,078
1682				B8	746,084,768	586,848,690	159,236,078	-	159,236,078
1683									
1684	368	Line Transformers							
1685		DPW	S		1,144,964,352	748,498,510	396,465,841	-	396,465,841
1686				B8	1,144,964,352	748,498,510	396,465,841	-	396,465,841
1687									
1688	369	Services							
1689		DPW	S		616,745,239	387,767,508	228,977,731	-	228,977,731
1690				B8	616,745,239	387,767,508	228,977,731	-	228,977,731
1691									
1692	370	Meters							
1693		DPW	S		176,134,120	116,468,531	59,665,589	-	59,665,589
1694				B8	176,134,120	116,468,531	59,665,589	-	59,665,589
1695									
1696	371	Installations on Customers' Premises							
1697		DPW	S		8,823,206	6,312,385	2,510,821	-	2,510,821
1698				B8	8,823,206	6,312,385	2,510,821	-	2,510,821
1699									
1700	372	Leased Property							
1701		DPW	S		-	-	-	-	-
1702				B8	-	-	-	-	-
1703									
1704	373	Street Lights							
1705		DPW	S		61,377,670	39,080,425	22,297,246	-	22,297,246
1706				B8	61,377,670	39,080,425	22,297,246	-	22,297,246
1707									
1708	DP	Unclassified Dist Plant - Acct 300							
1709		DPW	S		19,450,414	14,326,366	5,124,049	-	5,124,049
1710				B8	19,450,414	14,326,366	5,124,049	-	5,124,049
1711									
1712	DS0	Unclassified Dist Sub Plant - Acct 300							
1713		DPW	S		-	-	-	-	-
1714				B8	-	-	-	-	-
1715									
1716									
1717		<b>Total Distribution Plant</b>		B8	<b>5,768,742,581</b>	<b>3,991,987,001</b>	<b>1,776,755,580</b>	<b>4,237,590</b>	<b>1,780,993,170</b>
1718									
1719		Summary of Distribution Plant by Factor							
1720		S			5,768,742,581	3,991,987,001	1,776,755,580	4,237,590	1,780,993,170
1721									
1722		Total Distribution Plant by Factor			5,768,742,581	3,991,987,001	1,776,755,580	4,237,590	1,780,993,170

REVISED PROTOCOL  
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1723	389	Land and Land Rights							
1724		G-SITUS	S		12,686,038	8,083,400	4,602,638	-	4,602,638
1725		CUST	CN		1,128,506	786,069	342,437	-	342,437
1726		PT	SG		332	246	86	-	86
1727		G-SG	SG		1,228	909	318	-	318
1728		PTD	SO		5,596,700	4,065,233	1,531,467	-	1,531,467
1729				B8	19,412,804	12,935,857	6,476,947	-	6,476,947
1730									
1731	390	Structures and Improvements							
1732		G-SITUS	S		116,263,449	81,610,253	34,653,196	-	34,653,196
1733		PT	SG		355,291	263,167	92,125	-	92,125
1734		PT	SG		1,634,370	1,210,588	423,782	-	423,782
1735		CUST	CN		12,247,964	8,531,406	3,716,558	-	3,716,558
1736		G-SG	SG		5,346,958	3,960,525	1,386,433	-	1,386,433
1737		P	SE		1,373	1,035	338	-	338
1738		PTD	SO		103,724,687	75,341,715	28,382,972	-	28,382,972
1739				B8	239,574,092	170,918,689	68,655,404	-	68,655,404
1740									
1741	391	Office Furniture & Equipment							
1742		G-SITUS	S		11,463,317	7,941,443	3,521,874	-	3,521,874
1743		PT	SG		-	-	-	-	-
1744		PT	SG		5,295	3,922	1,373	-	1,373
1745		CUST	CN		8,407,630	5,856,395	2,551,236	-	2,551,236
1746		G-SG	SG		4,593,506	3,402,439	1,191,068	(1,416)	1,189,652
1747		P	SE		38,642	29,140	9,502	-	9,502
1748		PTD	SO		55,130,961	40,045,058	15,085,902	-	15,085,902
1749		G-SG	SSGCH		90,667	65,636	25,031	-	25,031
1750		G-SG	SSGCT		-	-	-	-	-
1751				B8	79,730,018	57,344,032	22,385,986	(1,416)	22,384,571
1752									
1753	392	Transportation Equipment							
1754		G-SITUS	S		77,205,946	54,321,919	22,884,027	-	22,884,027
1755		PTD	SO		6,929,746	5,033,507	1,896,239	-	1,896,239
1756		G-SG	SG		17,956,015	13,300,131	4,655,884	-	4,655,884
1757		CUST	CN		-	-	-	-	-
1758		PT	SG		759,772	562,767	197,004	-	197,004
1759		P	SE		427,956	322,724	105,232	-	105,232
1760		PT	SG		118,985	88,133	30,852	-	30,852
1761		G-SG	SSGCH		343,984	249,017	94,967	-	94,967
1762		PT	SSGCT		44,655	33,393	11,262	-	11,262
1763				B8	103,787,058	73,911,593	29,875,466	-	29,875,466
1764									
1765	393	Stores Equipment							
1766		G-SITUS	S		8,563,028	5,741,370	2,821,658	-	2,821,658
1767		PT	SG		69,750	51,664	18,086	-	18,086
1768		PT	SG		154,455	114,406	40,049	-	40,049
1769		PTD	SO		318,722	231,508	87,214	-	87,214
1770		G-SG	SG		4,873,523	3,609,849	1,263,674	-	1,263,674
1771		PT	SSGCT		53,971	40,360	13,611	-	13,611
1772				B8	14,033,449	9,789,156	4,244,293	-	4,244,293

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1773									
1774	394	Tools, Shop & Garage Equipment							
1775		G-SITUS	S		33,309,117	22,607,192	10,701,925	-	10,701,925
1776		PT	SG		1,098,021	813,311	284,710	-	284,710
1777		G-SG	SG		21,602,851	16,001,366	5,601,486	-	5,601,486
1778		PTD	SO		3,776,800	2,743,326	1,033,474	-	1,033,474
1779		P	SE		5,732	4,322	1,409	-	1,409
1780		PT	SG		584,201	432,721	151,480	-	151,480
1781		G-SG	SSGCH		1,824,612	1,320,874	503,738	-	503,738
1782		G-SG	SSGCT		89,913	67,238	22,676	-	22,676
1783				B8	62,291,248	43,990,350	18,300,898	-	18,300,898
1784									
1785	395	Laboratory Equipment							
1786		G-SITUS	S		24,605,585	14,832,314	9,773,272	-	9,773,272
1787		PT	SG		1,518	1,124	394	-	394
1788		PT	SG		5,371	3,978	1,393	-	1,393
1789		PTD	SO		5,316,862	3,861,969	1,454,893	-	1,454,893
1790		P	SE		-	-	-	-	-
1791		G-SG	SG		6,456,029	4,782,020	1,674,008	-	1,674,008
1792		G-SG	SSGCH		253,001	183,152	69,848	-	69,848
1793		G-SG	SSGCT		14,022	10,485	3,536	-	3,536
1794				B8	36,652,386	23,675,043	12,977,344	-	12,977,344
1795									
1796	396	Power Operated Equipment							
1797		G-SITUS	S		113,560,726	80,065,507	33,495,219	-	33,495,219
1798		PT	SG		876,058	648,901	227,156	-	227,156
1799		G-SG	SG		35,402,267	26,222,678	9,179,589	-	9,179,589
1800		PTD	SO		1,402,642	1,018,827	383,816	-	383,816
1801		PT	SG		1,521,280	1,126,822	394,459	-	394,459
1802		P	SE		45,031	33,958	11,073	-	11,073
1803		P	SSGCT		-	-	-	-	-
1804		G-SG	SSGCH		999,837	723,803	276,034	-	276,034
1805				B8	153,807,842	109,840,496	43,967,346	-	43,967,346
1806	397	Communication Equipment							
1807		COM_EQ	S		135,588,751	89,769,362	45,819,388	8,985,597	54,804,985
1808		COM_EQ	SG		1,314,965	974,003	340,962	-	340,962
1809		COM_EQ	SG		1,603,115	1,187,437	415,678	-	415,678
1810		COM_EQ	SO		58,883,884	42,771,040	16,112,843	425,568	16,538,411
1811		COM_EQ	CN		2,855,125	1,988,758	866,367	-	866,367
1812		COM_EQ	SG		109,790,375	81,322,411	28,467,965	2,469,494	30,937,459
1813		COM_EQ	SE		191,248	144,221	47,027	15,387	62,414
1814		COM_EQ	SSGCH		671,280	485,953	185,327	-	185,327
1815		COM_EQ	SSGCT		2,808	2,100	708	-	708
1816				B8	310,901,551	218,645,285	92,256,266	11,896,046	104,152,311
1817									
1818	398	Misc. Equipment							
1819		G-SITUS	S		2,266,372	1,184,059	1,082,313	-	1,082,313
1820		PT	SG		-	-	-	-	-
1821		PT	SG		-	-	-	-	-
1822		CUST	CN		215,270	149,948	65,322	-	65,322
1823		PTD	SO		2,958,124	2,148,670	809,454	-	809,454
1824		P	SE		1,668	1,258	410	-	410
1825		G-SG	SG		2,064,063	1,528,864	535,199	-	535,199
1826		G-SG	SSGCT		-	-	-	-	-
1827				B8	7,505,497	5,012,799	2,492,698	-	2,492,698
1828									
1829	399	Coal Mine							
1830		P	SE		293,150,912	221,066,961	72,083,952	46,846,568	118,930,519
1831	MP	P	SE		-	-	-	-	-
1832				B8	293,150,912	221,066,961	72,083,952	46,846,568	118,930,519
1833									
1834	399L	WIDCO Capital Lease							
1835		P	SE	B8	-	-	-	-	-
1836					-	-	-	-	-
1837					-	-	-	-	-
1838		Remove Capital Leases							
1839				B8	-	-	-	-	-
1840					-	-	-	-	-



REVISED PROTOCOL										
13 Month Average										
FERC	BUS					UNADJUSTED RESULTS			OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1903	303	Miscellaneous Intangible Plant								
1904		I-SITUS	S		10,034,532	6,663,505	3,371,027	886,387	4,257,414	
1905		I-SG	SG		137,991,861	102,211,425	35,780,435	1,778,339	37,558,775	
1906		PTD	SO		379,652,297	275,765,162	103,887,134	320,804	104,207,938	
1907		P	SE		3,664,495	2,763,419	901,076	-	901,076	
1908		CUST	CN		122,773,491	85,518,747	37,254,744	-	37,254,744	
1909		P	SG		-	-	-	-	-	
1910		P	SSGCT		-	-	-	-	-	
1911				B8	654,116,675	472,922,257	181,194,417	2,985,530	184,179,948	
1912	303	Less Non-Utility Plant								
1913		I-SITUS	S		-	-	-	-	-	
1914					654,116,675	472,922,257	181,194,417	2,985,530	184,179,948	
1915	IP	Unclassified Intangible Plant - Acct 300								
1916		I-SITUS	S		-	-	-	-	-	
1917		I-SG	SG		-	-	-	-	-	
1918		P	SG		-	-	-	-	-	
1919		PTD	SO		(193,865)	(140,816)	(53,049)	-	(53,049)	
1920					(193,865)	(140,816)	(53,049)	-	(53,049)	
1921										
1922		<b>Total Intangible Plant</b>			B8	<b>841,294,717</b>	<b>611,828,266</b>	<b>229,466,451</b>	<b>4,905,175</b>	<b>234,371,626</b>
1923										
1924		Summary of Intangible Plant by Factor								
1925		S			11,034,532	7,663,505	3,371,027	886,387	4,257,414	
1926		DGP			-	-	-	-	-	
1927		DGU			-	-	-	-	-	
1928		SG			324,363,768	240,258,250	84,105,518	3,697,984	87,803,502	
1929		SO			379,458,432	275,624,346	103,834,086	320,804	104,154,890	
1930		CN			122,773,491	85,518,747	37,254,744	-	37,254,744	
1931		SSGCT			-	-	-	-	-	
1932		SSGCH			-	-	-	-	-	
1933		SE			3,664,495	2,763,419	901,076	-	901,076	
1934		<b>Total Intangible Plant by Factor</b>				<b>841,294,717</b>	<b>611,828,266</b>	<b>229,466,451</b>	<b>4,905,175</b>	<b>234,371,626</b>
1935		Summary of Unclassified Plant (Account 106)								
1936		DP			19,450,414	14,326,366	5,124,049	-	5,124,049	
1937		DS0			-	-	-	-	-	
1938		GP			7,763,539	5,639,143	2,124,396	-	2,124,396	
1939		HP			-	-	-	-	-	
1940		NP			-	-	-	-	-	
1941		OP			19,472	14,423	5,049	-	5,049	
1942		TP			12,239,852	9,066,134	3,173,718	-	3,173,718	
1943		TS0			-	-	-	-	-	
1944		IP			(193,865)	(140,816)	(53,049)	-	(53,049)	
1945		MP			-	-	-	-	-	
1946		SP			(2,578,548)	(1,909,946)	(668,601)	-	(668,601)	
1947		<b>Total Unclassified Plant by Factor</b>				<b>36,700,865</b>	<b>26,995,304</b>	<b>9,705,561</b>	<b>-</b>	<b>9,705,561</b>
1948										
1949		<b>Total Electric Plant In Service</b>			B8	<b>23,138,436,143</b>	<b>16,806,890,555</b>	<b>6,331,545,588</b>	<b>194,237,337</b>	<b>6,525,782,925</b>

FERC		BUS				UNADJUSTED RESULTS			OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1950	Summary of Electric Plant by Factor									
1951	S				6,334,202,414	4,378,863,528	1,955,338,887	14,109,574	1,969,448,460	
1952	SE				297,527,056	224,367,039	73,160,018	46,861,955	120,021,972	
1953	DGU				-	-	-	-	-	
1954	DGP				-	-	-	-	-	
1955	SG				15,169,208,931	11,235,926,932	3,933,281,999	132,519,437	4,065,801,436	
1956	SO				641,908,176	466,257,978	175,650,197	746,372	176,396,569	
1957	CN				147,627,986	102,831,322	44,796,664	-	44,796,664	
1958	DEU				-	-	-	-	-	
1959	SSGCH				530,264,507	383,869,390	146,395,117	-	146,395,117	
1960	SSGCT				80,759,484	60,392,431	20,367,053	-	20,367,053	
1961	Less Capital Leases				(63,062,411)	(45,618,064)	(17,444,347)	-	(17,444,347)	
1962					<u>23,138,436,143</u>	<u>16,806,890,555</u>	<u>6,331,545,588</u>	<u>194,237,337</u>	<u>6,525,782,925</u>	
1963	105	Plant Held For Future Use								
1964		DPW	S		8,169,139	3,915,032	4,254,106	(4,254,106)	-	
1965		P	SG		-	-	-	-	-	
1966		T	SG		3,003,469	2,224,688	778,781	(3,092,538)	(2,313,757)	
1967		P	SG		8,923,302	6,609,545	2,313,757	-	2,313,757	
1968		P	SE		26,494,624	19,979,764	6,514,860	(5,861,658)	653,203	
1969		G	SG		-	-	-	-	-	
1970										
1971										
1972	<b>Total Plant Held For Future Use</b>				<b>B10</b>	<b>46,590,533</b>	<b>32,729,029</b>	<b>13,861,504</b>	<b>(13,208,301)</b>	<b>653,203</b>
1973										
1974	114	Electric Plant Acquisition Adjustments								
1975		P	S		-	-	-	-	-	
1976		P	SG		144,614,797	107,117,075	37,497,722	-	37,497,722	
1977		P	SG		14,560,711	10,785,209	3,775,502	-	3,775,502	
1978	<b>Total Electric Plant Acquisition Adjustment</b>				<b>B15</b>	<b>159,175,508</b>	<b>117,902,284</b>	<b>41,273,224</b>	<b>-</b>	<b>41,273,224</b>
1979										
1980	115	Accum Provision for Asset Acquisition Adjustments								
1981		P	S		-	-	-	-	-	
1982		P	SG		(96,250,428)	(71,293,287)	(24,957,140)	(1,409,229)	(26,366,370)	
1983		P	SG		(13,880,792)	(10,281,589)	(3,599,204)	-	(3,599,204)	
1984				B15	<u>(110,131,220)</u>	<u>(81,574,876)</u>	<u>(28,556,344)</u>	<u>(1,409,229)</u>	<u>(29,965,573)</u>	
1985										
1986	120	Nuclear Fuel								
1987		P	SE		-	-	-	-	-	
1988	<b>Total Nuclear Fuel</b>				<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1989										
1990	124	Weatherization								
1991		DMSC	S		1,710,285	1,710,285	0	-	0	
1992		DMSC	SO		(4,454)	(3,235)	(1,219)	-	(1,219)	
1993				B16	<u>1,705,831</u>	<u>1,707,050</u>	<u>(1,219)</u>	<u>-</u>	<u>(1,219)</u>	
1994										
1995	182W	Weatherization								
1996		DMSC	S		(7,395,840)	(7,395,840)	-	-	-	
1997		DMSC	SG		-	-	-	-	-	
1998		DMSC	SGCT		-	-	-	-	-	
1999		DMSC	SO		-	-	-	-	-	
2000				B16	<u>(7,395,840)</u>	<u>(7,395,840)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2001										
2002	186W	Weatherization								
2003		DMSC	S		-	-	-	-	-	
2004		DMSC	CN		-	-	-	-	-	
2005		DMSC	CNP		-	-	-	-	-	
2006		DMSC	SG		-	-	-	-	-	
2007		DMSC	SO		-	-	-	-	-	
2008				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2009										
2010	<b>Total Weatherization</b>				<b>B16</b>	<b>(5,690,009)</b>	<b>(5,688,790)</b>	<b>(1,219)</b>	<b>-</b>	<b>(1,219)</b>







REVISED PROTOCOL 13 Month Average					UNADJUSTED RESULTS				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2132									
2133	1869	Misc Deferred Debits-Trojan							
2134		P	S		-	-	-	-	-
2135		P	SNPPN		-	-	-	-	-
2136				B15	-	-	-	-	-
2137									
2138		<b>Total Miscellaneous Rate Base</b>		B15	-	-	-	-	-
2139									
2140		<b>Total Rate Base Additions</b>		B15	<b>950,203,314</b>	<b>744,558,270</b>	<b>205,645,043</b>	<b>27,182,807</b>	<b>232,827,851</b>
2141	235	Customer Service Deposits							
2142		CUST	S		-	-	-	-	-
2143		CUST	CN		-	-	-	-	-
2144		<b>Total Customer Service Deposits</b>		B15	-	-	-	-	-
2145									
2146	2281	Prop Ins	PTD	SO	-	-	-	-	-
2147	2282	Inj & Dam	PTD	SO	(14,418,610)	(10,473,136)	(3,945,473)	-	(3,945,473)
2148	2283	Pen & Ben	PTD	SO	(3,348,044)	(2,431,894)	(916,151)	-	(916,151)
2149	2283	Pen & Ben	PTD	S	-	-	-	-	-
2150	254	Reg Liab	PTD	SE	-	-	-	-	-
2151	254	Ins Prov	PTD	SO	-	-	-	-	-
2152				B15	(17,766,654)	(12,905,030)	(4,861,624)	-	(4,861,624)
2153									
2154	22841	Accum Misc Oper Provisions - Other							
2155		P	S		-	-	-	-	-
2156		P	SG		(1,476,299)	(1,093,504)	(382,795)	-	(382,795)
2157				B15	(1,476,299)	(1,093,504)	(382,795)	-	(382,795)
2158									
2159	22842	Prv-Trojan	P	TROJD	-	-	-	-	-
2160	230	ARO	P	TROJP	-	-	-	-	-
2161	254105	ARO	P	TROJP	(3,235,647)	(2,403,250)	(832,397)	-	(832,397)
2162	254		P	S	(35,316,065)	(34,475,065)	(841,000)	-	(841,000)
2163				B15	(38,551,712)	(36,878,315)	(1,673,397)	-	(1,673,397)
2164									
2165	252	Customer Advances for Construction							
2166		DPW	S		(5,115,514)	(2,427,265)	(2,688,250)	2,021,934	(666,316)
2167		DPW	SE		-	-	-	-	-
2168		T	SG		(16,637,967)	(12,323,845)	(4,314,122)	(112,396)	(4,426,518)
2169		DPW	SO		-	-	-	-	-
2170		CUST	CN		-	-	-	0	0
2171		<b>Total Customer Advances for Construction</b>		B19	<b>(21,753,481)</b>	<b>(14,751,109)</b>	<b>(7,002,371)</b>	<b>1,909,538</b>	<b>(5,092,834)</b>
2172									
2173	25398	SO2 Emissions							
2174		P	SE		-	-	-	(213,850)	(213,850)
2175				B19	-	-	-	(213,850)	(213,850)
2176									
2177	25399	Other Deferred Credits							
2178		P	S		(3,061,064)	(1,721,759)	(1,339,306)	-	(1,339,306)
2179		LABOR	SO		(9,551,624)	(6,937,941)	(2,613,683)	-	(2,613,683)
2180		P	SG		(7,045,321)	(5,218,513)	(1,826,808)	-	(1,826,808)
2181		P	SE		(385,100)	(290,406)	(94,694)	-	(94,694)
2182				B19	(20,043,110)	(14,168,619)	(5,874,491)	-	(5,874,491)



REVISED PROTOCOL

13 Month Average

FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2244									
2245									
2246	108SP	Steam Prod Plant Accumulated Depr							
2247		P	S		-	-	-	-	-
2248		P	SG		(752,962,121)	(557,723,703)	(195,238,418)	-	(195,238,418)
2249		P	SG		(831,053,422)	(615,566,413)	(215,487,009)	-	(215,487,009)
2250		P	SG		(684,847,927)	(507,271,098)	(177,576,829)	(48,939,820)	(226,516,649)
2251		P	SG		-	-	-	-	-
2252		P	SSGCH		(172,400,463)	(124,804,243)	(47,596,220)	(5,144,264)	(52,740,484)
2253				B17	(2,441,263,933)	(1,805,365,457)	(635,898,476)	(54,084,084)	(689,982,561)
2254									
2255	108NP	Nuclear Prod Plant Accumulated Depr							
2256		P	SG		-	-	-	-	-
2257		P	SG		-	-	-	-	-
2258		P	SG		-	-	-	-	-
2259				B17	-	-	-	-	-
2260									
2261									
2262	108HP	Hydraulic Prod Plant Accum Depr							
2263		P	S		-	-	-	-	-
2264		P	SG		(155,206,967)	(114,962,761)	(40,244,206)	-	(40,244,206)
2265		P	SG		(29,375,596)	(21,758,686)	(7,616,910)	-	(7,616,910)
2266		P	SG		(58,711,466)	(43,487,946)	(15,223,520)	962,588	(14,260,932)
2267		P	SG		(20,775,320)	(15,388,408)	(5,386,912)	(140,793)	(5,527,705)
2268				B17	(264,069,348)	(195,597,801)	(68,471,548)	821,794	(67,649,754)
2269									
2270	108OP	Other Production Plant - Accum Depr							
2271		P	S		-	-	-	-	-
2272		P	SG		(997,473)	(738,834)	(258,638)	-	(258,638)
2273		P	SG		(301,194,585)	(223,096,693)	(78,097,892)	-	(78,097,892)
2274		P	SG		(211,180,582)	(156,422,764)	(54,757,818)	6,736,969	(48,020,849)
2275		P	SSGCT		(23,177,692)	(17,332,419)	(5,845,274)	-	(5,845,274)
2276				B17	(536,550,332)	(397,590,710)	(138,959,622)	6,736,969	(132,222,653)
2277									
2278	108EP	Experimental Plant - Accum Depr							
79		P	SG		-	-	-	-	-
80		P	SG		-	-	-	-	-
2281									
2282									
2283		<b>Total Production Plant Accum Depreciation</b>		B17	<b>(3,241,883,613)</b>	<b>(2,398,553,967)</b>	<b>(843,329,646)</b>	<b>(46,525,321)</b>	<b>(889,854,967)</b>
2284									
2285		Summary of Prod Plant Depreciation by Factor							
2286		S			-	-	-	-	-
2287		DGP			-	-	-	-	-
2288		DGU			-	-	-	-	-
2289		SG			(3,046,305,458)	(2,256,417,305)	(789,888,153)	(41,381,057)	(831,269,209)
2290		SSGCH			(172,400,463)	(124,804,243)	(47,596,220)	(5,144,264)	(52,740,484)
2291		SSGCT			(23,177,692)	(17,332,419)	(5,845,274)	-	(5,845,274)
2292		<b>Total of Prod Plant Depreciation by Factor</b>			<b>(3,241,883,613)</b>	<b>(2,398,553,967)</b>	<b>(843,329,646)</b>	<b>(46,525,321)</b>	<b>(889,854,967)</b>
2293									
2294									
2295	108TP	Transmission Plant Accumulated Depr							
2296		T	SG		(372,766,058)	(276,110,126)	(96,655,932)	-	(96,655,932)
2297		T	SG		(402,384,091)	(298,048,386)	(104,335,705)	-	(104,335,705)
2298		T	SG		(480,193,521)	(355,682,313)	(124,511,208)	(915,585)	(125,426,794)
2299		<b>Total Trans Plant Accum Depreciation</b>		B17	<b>(1,255,343,670)</b>	<b>(929,840,825)</b>	<b>(325,502,845)</b>	<b>(915,585)</b>	<b>(326,418,430)</b>

REVISED PROTOCOL  
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2300	108360	Land and Land Rights							
2301		DPW	S		(7,656,130)	(5,207,691)	(2,448,439)	-	(2,448,439)
2302				B17	(7,656,130)	(5,207,691)	(2,448,439)	-	(2,448,439)
2303									
2304	108361	Structures and Improvements							
2305		DPW	S		(15,505,373)	(11,633,495)	(3,871,878)	-	(3,871,878)
2306				B17	(15,505,373)	(11,633,495)	(3,871,878)	-	(3,871,878)
2307									
2308	108362	Station Equipment							
2309		DPW	S		(217,065,009)	(156,390,876)	(60,674,133)	-	(60,674,133)
2310				B17	(217,065,009)	(156,390,876)	(60,674,133)	-	(60,674,133)
2311									
2312	108363	Storage Battery Equipment							
2313		DPW	S		-	-	-	-	-
2314				B17	-	-	-	-	-
2315									
2316	108364	Poles, Towers & Fixtures							
2317		DPW	S		(569,526,380)	(350,029,983)	(219,496,397)	(94,866)	(219,591,264)
2318				B17	(569,526,380)	(350,029,983)	(219,496,397)	(94,866)	(219,591,264)
2319									
2320	108365	Overhead Conductors							
2321		DPW	S		(307,896,294)	(175,230,388)	(132,665,905)	-	(132,665,905)
2322				B17	(307,896,294)	(175,230,388)	(132,665,905)	-	(132,665,905)
2323									
2324	108366	Underground Conduit							
2325		DPW	S		(128,871,018)	(90,997,747)	(37,873,271)	-	(37,873,271)
2326				B17	(128,871,018)	(90,997,747)	(37,873,271)	-	(37,873,271)
2327									
2328	108367	Underground Conductors							
2329		DPW	S		(294,770,903)	(232,275,086)	(62,495,818)	-	(62,495,818)
2330				B17	(294,770,903)	(232,275,086)	(62,495,818)	-	(62,495,818)
2331									
2332	108368	Line Transformers							
2333		DPW	S		(388,194,022)	(212,584,702)	(175,609,319)	-	(175,609,319)
2334				B17	(388,194,022)	(212,584,702)	(175,609,319)	-	(175,609,319)
2335									
2336	108369	Services							
2337		DPW	S		(185,771,630)	(113,744,156)	(72,027,474)	-	(72,027,474)
2338				B17	(185,771,630)	(113,744,156)	(72,027,474)	-	(72,027,474)
2339									
2340	108370	Meters							
2341		DPW	S		(69,648,088)	(36,328,068)	(33,320,020)	-	(33,320,020)
2342				B17	(69,648,088)	(36,328,068)	(33,320,020)	-	(33,320,020)
2343									
2344									
2345									
2346	108371	Installations on Customers' Premises							
2347		DPW	S		(7,607,173)	(5,064,302)	(2,542,871)	-	(2,542,871)
2348				B17	(7,607,173)	(5,064,302)	(2,542,871)	-	(2,542,871)
2349									
2350	108372	Leased Property							
2351		DPW	S		-	-	-	-	-
2352				B17	-	-	-	-	-
2353									
2354	108373	Street Lights							
2355		DPW	S		(27,320,780)	(18,331,035)	(8,989,745)	-	(8,989,745)
2356				B17	(27,320,780)	(18,331,035)	(8,989,745)	-	(8,989,745)
2357									
2358	108D00	Unclassified Dist Plant - Acct 300							
2359		DPW	S		-	-	-	-	-
2360				B17	-	-	-	-	-
2361									
2362	108DS	Unclassified Dist Sub Plant - Acct 300							
2363		DPW	S		-	-	-	-	-
2364				B17	-	-	-	-	-
2365									
2366	108DP	Unclassified Dist Sub Plant - Acct 300							
2367		DPW	S		2,775,746	2,104,881	670,865	-	670,865
2368				B17	2,775,746	2,104,881	670,865	-	670,865
2369									
2370									
2371		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,217,057,054)</b>	<b>(1,405,712,647)</b>	<b>(811,344,407)</b>	<b>(94,866)</b>	<b>(811,439,273)</b>
2372									
2373		Summary of Distribution Plant Depr by Factor							
2374		S			(2,217,057,054)	(1,405,712,647)	(811,344,407)	(94,866)	(811,439,273)
2375									
2376		<b>Total Distribution Depreciation by Factor</b>		<b>B17</b>	<b>(2,217,057,054)</b>	<b>(1,405,712,647)</b>	<b>(811,344,407)</b>	<b>(94,866)</b>	<b>(811,439,273)</b>



REVISED PROTOCOL 13 Month Average				UNADJUSTED RESULTS					
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2448									
2449	111HP	Accum Prov for Amort-Hydro							
2450		P	SG		-	-	-	-	-
2451		P	SG		-	-	-	-	-
2452		P	SG		(475,577)	(352,263)	(123,314)	-	(123,314)
2453		P	SG		(345,420)	(255,855)	(89,565)	-	(89,565)
2454				B18	(820,997)	(608,118)	(212,880)	-	(212,880)
2455									
2456									
2457	111IP	Accum Prov for Amort-Intangible Plant							
2458		I-SITUS	S		(1,265,219)	(1,202,174)	(63,045)	(3,318)	(66,363)
2459		P	SG		-	-	-	-	-
2460		P	SG		(374,470)	(277,372)	(97,098)	-	(97,098)
2461		P	SE		(1,793,568)	(1,352,541)	(441,027)	-	(441,027)
2462		I-SG	SG		(51,690,516)	(38,287,485)	(13,403,031)	(82,846)	(13,485,877)
2463		I-SG	SG		(28,845,286)	(21,365,882)	(7,479,404)	(402,038)	(7,881,442)
2464		I-SG	SG		(3,831,406)	(2,837,946)	(993,460)	-	(993,460)
2465		CUST	CN		(103,260,267)	(71,926,672)	(31,333,595)	-	(31,333,595)
2466		P	SSGCT		-	-	-	-	-
2467		P	SSGCH		(329,673)	(238,657)	(91,016)	-	(91,016)
2468		PTD	SO		(279,141,580)	(202,757,954)	(76,383,625)	(3,149)	(76,386,775)
2469				B18	(470,531,984)	(340,246,684)	(130,285,301)	(491,352)	(130,776,652)
2470	111IP	Less Non-Utility Plant							
2471		NUTIL	OTH		-	-	-	-	-
2472					(470,531,984)	(340,246,684)	(130,285,301)	(491,352)	(130,776,652)
2473									
2474	111390	Accum Amtr - Capital Lease							
2475		G-SITUS	S		(5,185,695)	(2,808,671)	(2,377,023)	-	(2,377,023)
2476		P	SG		(4,996,248)	(3,700,752)	(1,295,496)	-	(1,295,496)
2477		PTD	SO		2,680,158	1,946,766	733,392	-	733,392
2478					(7,501,785)	(4,562,657)	(2,939,128)	-	(2,939,128)
2479									
2480		Remove Capital Lease Amtr			7,501,785	4,562,657	2,939,128	-	2,939,128
2481									
2482		<b>Total Accum Provision for Amortization</b>		B18	<b>(496,731,045)</b>	<b>(358,160,259)</b>	<b>(138,570,787)</b>	<b>(491,352)</b>	<b>(139,062,139)</b>
2483									
2484									
2485									
2486									
2487		Summary of Amortization by Factor							
2488		S			(16,431,423)	(10,225,538)	(6,205,885)	(3,318)	(6,209,203)
2489		DGP			-	-	-	-	-
2490		DGU			-	-	-	-	-
2491		SE			(1,793,568)	(1,352,541)	(441,027)	-	(441,027)
2492		SO			(288,723,948)	(209,718,227)	(79,005,721)	(3,149)	(79,008,871)
2493		CN			(106,395,295)	(74,110,398)	(32,284,897)	-	(32,284,897)
2494		SSGCT			-	-	-	-	-
2495		SSGCH			(329,673)	(238,657)	(91,016)	-	(91,016)
2496		SG			(90,558,923)	(67,077,555)	(23,481,368)	(484,884)	(23,966,252)
2497		Less Capital Lease			7,501,785	4,562,657	2,939,128	-	2,939,128
2498		<b>Total Provision For Amortization by Factor</b>			<b>(496,731,045)</b>	<b>(358,160,259)</b>	<b>(138,570,787)</b>	<b>(491,352)</b>	<b>(139,062,139)</b>



**13 MONTH AVERAGE FACTORS**

DESCRIPTION	2010 PROTOCOL										Page Ref.	
	FACTOR	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER NON-UTILITY		
Situs	S											Situs
System Generation	SG	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.5
System Generation (Pac. Power Costs on SG)	SG-P	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.5
System Generation (R.M.P. Costs on SG)	SG-U	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.5
Divisional Generation - Pac. Power	DGP	3.3203%	53.7600%	16.5078%	26.4118%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	82.7043%	11.1714%	5.3762%	0.7482%			Pg 10.5
System Capacity	SC	1.6171%	26.3761%	8.0826%	12.3309%	42.9306%	5.6029%	2.6646%	0.3953%			Pg 10.5
System Energy	SE	1.5546%	24.5894%	7.6003%	13.9626%	42.4667%	6.3241%	3.1388%	0.3634%			Pg 10.5
Divisional Energy - Pac. Power	DEP	3.2587%	51.5425%	15.9313%	29.2675%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	81.2090%	12.0936%	6.0024%	0.6950%			Pg 10.5
System Overhead	SO	2.2341%	27.3268%	7.7530%	11.6856%	42.6345%	5.5956%	2.4947%	0.2758%			Pg 10.17
Gross Plant-System	GPS	2.2341%	27.3267%	7.7530%	11.6856%	42.6346%	5.5956%	2.4947%	0.2758%			Pg 10.16
System Net Plant	SNP	2.0682%	26.3896%	7.5816%	11.7942%	43.8210%	5.5492%	2.5101%	0.2861%			Pg 10.17
Seasonal System Capacity Combustion Turbine	SSCCT	1.5637%	25.5355%	7.9846%	12.1953%	44.1328%	5.6166%	2.5522%	0.4194%			Pg 10.7
Seasonal System Energy Combustion Turbine	SSECT	1.5441%	24.2711%	7.6304%	13.8490%	42.8943%	6.3721%	3.0623%	0.3768%			Pg 10.10
Seasonal System Capacity Cholla	SSCCH	1.6710%	28.2523%	8.4243%	12.7934%	40.5427%	5.1286%	2.8541%	0.3337%			Pg 10.7
Seasonal System Energy Cholla	SSECH	1.4819%	25.6749%	8.0646%	14.2804%	41.5594%	5.3954%	3.2184%	0.3250%			Pg 10.10
Seasonal System Generation Cholla	SSGCH	1.6238%	27.6079%	8.3344%	13.1652%	40.7969%	5.1953%	2.9451%	0.3315%			Pg 10.7
Seasonal System Capacity Purchases	SSCP	1.5045%	24.1190%	7.6614%	11.4022%	46.6549%	5.8233%	2.3395%	0.4951%			Pg 10.8
Seasonal System Energy Purchases	SSEP	1.6259%	23.3438%	7.1565%	13.2144%	44.1995%	7.1142%	2.9223%	0.4235%			Pg 10.8
Seasonal System Generation Contracts	SSGC	1.5348%	23.9252%	7.5352%	11.8553%	46.0410%	6.1460%	2.4852%	0.4772%			Pg 10.8
Seasonal System Generation Combustion Turbine	SSGCT	1.5588%	25.2194%	7.8960%	12.6087%	43.8232%	5.8055%	2.6797%	0.4087%			Pg 10.7
Mid-Columbia	MC	1.1009%	44.7763%	9.7802%	8.7568%	29.4311%	3.9754%	1.9132%	0.2662%			Pg 10.8
Division Net Plant Distribution	SNPD	3.4610%	27.1818%	6.3770%	8.8244%	47.8399%	4.6653%	1.6507%	0.0000%			Pg 10.15
System Net Hydro Plant-Pac. Power	SNPPH-P	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.14
System Net Hydro Plant-R.M.P.	SNPPH-U	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.14
Customer - System	CN	2.4693%	30.3443%	6.9373%	6.6179%	48.9289%	3.8562%	0.8462%	0.0000%	0.00%	0.00%	Pg 10.19
Excise Tax - superfund	EXCTAX	42.1634%	59.3953%	35.9213%	-86.2301%	0.0481%	53.8902%	44.6002%	-11.2077%	67.0149%	-105.5955%	Pg 10.19
Interest	INT	2.0682%	26.3896%	7.5816%	11.7942%	43.8210%	5.5492%	2.5101%	0.2861%		0.0000%	Pg 10.17
CIAC	CIAC	3.4610%	27.1818%	6.3770%	8.8244%	47.8399%	4.6653%	1.6507%	0.0000%			Pg 10.19
Bad Debt Expense	BADDEBT	4.0854%	44.4878%	13.3925%	4.5921%	28.2205%	5.2211%	0.0006%	0.0000%	0.0000%	0.0000%	Pg 10.19
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%	10.95%						0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	11.61%						1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	15.50%						1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%	16.71%						2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	20.68%						2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	3.81%	46.94%	13.98%	13.54%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.14
System Net Transmission Plant	SNPT	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.15
System Net Production Plant	SNPP	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.15
System Net Hydro Plant	SNPPH	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.14
System Net Nuclear Plant	SNPPN	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.14
System Net Other Production Plant	SNPPO	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%			Pg 10.15
System Net General Plant	SNPG	2.3505%	29.6318%	7.6725%	11.8480%	39.5372%	6.2405%	2.5685%	0.1510%			Pg 10.16
System Net Intangible Plant	SNPI	1.8602%	26.7421%	7.9675%	12.1053%	42.7561%	5.7107%	2.5316%	0.3264%			Pg 10.16
Trojan Plant Allocator	TROJP	1.5943%	25.7258%	7.9071%	12.9248%	42.7617%	5.8654%	2.8372%	0.3837%			Pg 10.20
Trojan Decommissioning Allocator	TROJD	1.5931%	25.6899%	7.8974%	12.9576%	42.7524%	5.8799%	2.8467%	0.3830%			Pg 10.20
Income Before Taxes	IBT	27.0633%	49.2502%	22.4056%	-48.0399%	18.4671%	35.3780%	28.2691%	-6.7130%	35.8381%	-61.9184%	Pg 10.17
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%	Pg 10.18
DIT Balance	DITBAL	2.2438%	27.3747%	6.1772%	11.4708%	42.9624%	5.6250%	2.4315%	0.2804%	0.0000%	1.4342%	Pg 10.18
Tax Depreciation	TAXDEPR	2.1200%	26.3933%	5.7974%	11.7887%	43.0210%	5.4265%	2.7376%	0.2776%	0.0000%	2.4379%	Pg 10.21
SCHMAT Depreciation Expense	SCHMDEXI	2.3578%	27.9041%	8.0942%	11.8234%	41.5540%	5.4855%	2.5147%	0.2662%	0.0000%	0.0000%	Pg 10.21
SCHMDT Amortization Expense	SCHMAEXI	1.9786%	27.4200%	8.0939%	12.9095%	44.4000%	5.5243%	2.4452%	0.3010%	-3.0724%	0.0000%	Pg 10.21
System Generation Cholla Transaction	SGCT	1.6077%	26.0302%	7.9930%	12.7884%	42.9811%	5.8057%	2.7940%				Pg 10.5



CALCULATION OF INTERNAL FACTORS

<u>DESCRIPTION OF FACTOR</u>	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
<b>STEAM :</b>									
STEAM PRODUCTION PLANT									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	6,537,719,050	104,699,020	1,695,190,090	520,533,677	832,830,542	2,799,097,893	378,092,160	181,954,748	25,320,920
SSGCH	0	0	0	0	0	0	0	0	0
	<u>6,537,719,050</u>	<u>104,699,020</u>	<u>1,695,190,090</u>	<u>520,533,677</u>	<u>832,830,542</u>	<u>2,799,097,893</u>	<u>378,092,160</u>	<u>181,954,748</u>	<u>25,320,920</u>
LESS ACCUMULATED DEPRECIATION									
DGP	(752,962,121)	(12,058,395)	(195,238,418)	(59,950,900)	(95,918,752)	(322,377,678)	(43,545,627)	(20,956,091)	(2,916,261)
DGU	(831,053,422)	(13,308,996)	(215,487,009)	(66,168,535)	(105,866,689)	(355,812,152)	(48,061,836)	(23,129,491)	(3,218,712)
SG	(684,847,927)	(10,967,572)	(177,576,829)	(54,527,643)	(87,241,784)	(293,214,862)	(39,606,418)	(19,060,368)	(2,652,451)
SSGCH	(172,400,463)	(2,760,926)	(44,702,373)	(13,726,538)	(21,961,845)	(73,812,559)	(9,970,337)	(4,798,169)	(667,716)
	<u>(2,441,263,933)</u>	<u>(39,095,889)</u>	<u>(633,004,630)</u>	<u>(194,373,616)</u>	<u>(310,989,069)</u>	<u>(1,045,217,251)</u>	<u>(141,184,218)</u>	<u>(67,944,119)</u>	<u>(9,455,140)</u>
TOTAL NET STEAM PLANT	4,096,455,118	65,603,130	1,062,185,461	326,160,061	521,841,472	1,753,880,643	236,907,942	114,010,628	15,865,780
SNPPS									
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%
<b>NUCLEAR:</b>									
NUCLEAR PRODUCTION PLANT									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0
SNPPN									
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>HYDRO:</b>									
HYDRO PRODUCTION PLANT									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	764,720,047	12,246,693	198,287,176	60,887,067	97,416,577	327,411,786	44,225,616	21,283,332	2,961,800
	<u>764,720,047</u>	<u>12,246,693</u>	<u>198,287,176</u>	<u>60,887,067</u>	<u>97,416,577</u>	<u>327,411,786</u>	<u>44,225,616</u>	<u>21,283,332</u>	<u>2,961,800</u>
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)									
DGP	(155,206,967)	(2,485,579)	(40,244,206)	(12,357,590)	(19,771,590)	(66,451,233)	(8,975,996)	(4,319,648)	(601,125)
DGU	(29,375,596)	(470,439)	(7,616,910)	(2,338,887)	(3,742,115)	(12,577,042)	(1,698,862)	(817,568)	(113,773)
SG	(80,307,783)	(1,286,098)	(20,823,311)	(6,394,112)	(10,230,292)	(34,383,452)	(4,644,394)	(2,235,089)	(311,036)
	<u>(264,890,346)</u>	<u>(4,242,116)</u>	<u>(68,684,427)</u>	<u>(21,090,589)</u>	<u>(33,743,997)</u>	<u>(113,411,727)</u>	<u>(15,319,252)</u>	<u>(7,372,305)</u>	<u>(1,025,934)</u>
TOTAL NET HYDRO PRODUCTION PLANT	499,829,701	8,004,578	129,602,748	39,796,478	63,672,580	214,000,059	28,906,365	13,911,027	1,935,866
SNPPH									
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%

<b>OTHER:</b>									
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)									
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	3,316,384,974	53,110,611	859,918,100	264,050,818	422,469,469	1,419,896,775	191,794,592	92,300,080	12,844,529
SSGCT	0	0	0	0	0	0	0	0	0
	<u>3,316,384,974</u>	<u>53,110,611</u>	<u>859,918,100</u>	<u>264,050,818</u>	<u>422,469,469</u>	<u>1,419,896,775</u>	<u>191,794,592</u>	<u>92,300,080</u>	<u>12,844,529</u>
LESS ACCUMULATED DEPRECIATION									
DGP	(301,194,585)	(4,823,514)	(78,097,892)	(23,981,135)	(38,368,741)	(128,955,240)	(17,418,814)	(8,382,707)	(1,166,542)
DGU	(997,473)	(15,974)	(258,638)	(79,419)	(127,067)	(427,064)	(57,686)	(27,761)	(3,863)
SG	(211,180,582)	(3,381,975)	(54,757,818)	(16,814,214)	(26,901,988)	(90,416,110)	(12,213,086)	(5,877,479)	(817,913)
SSGCT	(23,177,692)	(371,182)	(6,009,832)	(1,845,410)	(2,952,573)	(9,923,435)	(1,340,422)	(645,071)	(89,768)
	<u>(536,550,332)</u>	<u>(8,592,644)</u>	<u>(139,124,181)</u>	<u>(42,720,177)</u>	<u>(68,350,368)</u>	<u>(229,721,848)</u>	<u>(31,030,008)</u>	<u>(14,933,019)</u>	<u>(2,078,087)</u>
TOTAL NET OTHER PRODUCTION PLANT	2,779,834,642	44,517,967	720,793,919	221,330,641	354,119,101	1,190,174,926	160,764,584	77,367,061	10,766,442
SNPPO									
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%
<b>PRODUCTION:</b>									
TOTAL PRODUCTION PLANT									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	10,618,824,071	170,056,324	2,753,395,366	845,471,563	1,352,716,588	4,546,406,454	614,112,368	295,538,159	41,127,249
SSGCH	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
	<u>10,618,824,071</u>	<u>170,056,324</u>	<u>2,753,395,366</u>	<u>845,471,563</u>	<u>1,352,716,588</u>	<u>4,546,406,454</u>	<u>614,112,368</u>	<u>295,538,159</u>	<u>41,127,249</u>
LESS ACCUMULATED DEPRECIATION									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG-P	(3,242,704,611)	(51,930,649)	(840,813,238)	(258,184,382)	(413,083,434)	(1,388,350,826)	(187,533,478)	(90,249,442)	(12,559,161)
SSGCH	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
	<u>(3,242,704,611)</u>	<u>(51,930,649)</u>	<u>(840,813,238)</u>	<u>(258,184,382)</u>	<u>(413,083,434)</u>	<u>(1,388,350,826)</u>	<u>(187,533,478)</u>	<u>(90,249,442)</u>	<u>(12,559,161)</u>
TOTAL NET PRODUCTION PLANT	7,376,119,461	118,125,675	1,912,582,128	587,287,181	939,633,153	3,158,055,628	426,578,890	205,288,717	28,568,088
SNPP									
SYSTEM NET PRODUCTION PLANT	100.0000%	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%
<b>TRANSMISSION:</b>									
TRANSMISSION PLANT									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	4,580,947,071	73,362,080	1,187,811,226	364,735,347	583,560,199	1,961,313,908	264,927,287	127,494,783	17,742,242
	<u>4,580,947,071</u>	<u>73,362,080</u>	<u>1,187,811,226</u>	<u>364,735,347</u>	<u>583,560,199</u>	<u>1,961,313,908</u>	<u>264,927,287</u>	<u>127,494,783</u>	<u>17,742,242</u>
LESS ACCUMULATED DEPRECIATION									
DGP	(372,766,058)	(5,969,703)	(96,655,932)	(29,679,661)	(47,486,127)	(159,598,276)	(21,557,966)	(10,374,651)	(1,443,742)
DGU	(402,384,091)	(6,444,024)	(104,335,705)	(32,037,851)	(51,259,125)	(172,279,116)	(23,270,849)	(11,198,966)	(1,558,454)
SG	(480,193,521)	(7,690,112)	(124,511,208)	(38,233,044)	(61,171,156)	(205,592,908)	(27,770,757)	(13,364,522)	(1,859,814)
	<u>(1,255,343,670)</u>	<u>(20,103,839)</u>	<u>(325,502,845)</u>	<u>(99,950,556)</u>	<u>(159,916,408)</u>	<u>(537,470,300)</u>	<u>(72,599,571)</u>	<u>(34,938,140)</u>	<u>(4,862,010)</u>
TOTAL NET TRANSMISSION PLANT	3,325,603,401	53,258,241	862,308,381	264,784,790	423,643,791	1,423,843,607	192,327,716	92,556,643	12,880,232
SNPT									
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.6015%	25.9294%	7.9620%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%

<b>DISTRIBUTION:</b>									
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
DISTRIBUTION PLANT - PACIFIC POWER									
S	2,919,577,235	227,210,010	1,776,755,580	409,979,846	505,631,797	0	0	0	0
LESS ACCUMULATED DEPRECIATION									
S	(1,291,336,470)	(104,285,552)	(811,344,407)	(183,490,146)	(192,216,366)	0	0	0	0
	1,628,240,764	122,924,458	965,411,174	226,489,701	313,415,432	0	0	0	0
DNPDP									
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER									
	100.0000%	7.5495%	59.2917%	13.9101%	19.2487%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER									
LESS ACCUMULATED DEPRECIATION									
S	2,849,165,347	0	0	0	0	2,463,111,135	287,192,995	98,861,217	0
S	(925,720,584)	0	0	0	0	(763,988,482)	(121,496,784)	(40,235,317)	0
	1,923,444,763	0	0	0	0	1,699,122,653	165,696,211	58,625,899	0
DNPDU									
DIVISION NET PLANT DISTRIBUTION R.M.P.									
	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.3375%	8.6146%	3.0480%	0.0000%
TOTAL NET DISTRIBUTION PLANT									
DNPDP									
DIVISION NET PLANT DISTRIBUTION									
	100.0000%	3.4610%	27.1818%	6.3770%	8.8244%	47.8399%	4.6653%	1.6507%	0.0000%
<b>GENERAL:</b>									
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
GENERAL PLANT									
S	554,407,997	14,851,383	175,194,975	47,184,722	67,023,377	200,971,043	35,410,977	13,771,520	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SE	711,649	11,064	174,990	54,088	99,365	302,214	45,006	22,338	2,586
SG	256,098,011	4,101,310	66,404,629	20,390,543	32,623,954	109,647,325	14,810,770	7,127,600	991,881
SO	262,449,744	5,863,269	71,719,008	20,347,809	30,668,744	111,894,202	14,685,730	6,547,212	723,770
CN	24,854,495	613,722	7,541,920	1,724,230	1,644,838	12,161,027	958,437	210,321	0
DEU	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0
Remove Capit	(63,062,411)	(774,666)	(17,440,407)	(3,494,310)	(6,839,073)	(30,621,964)	(2,534,295)	(1,198,511)	(159,185)
	1,035,459,485	24,666,082	303,595,115	86,207,083	125,221,205	404,353,846	63,376,624	26,480,479	1,559,052
LESS ACCUMULATED DEPRECIATION									
S	(176,827,814)	(5,095,956)	(53,803,742)	(20,139,464)	(23,631,459)	(58,622,193)	(10,988,546)	(4,546,454)	0
DGP	(2,598,325)	(41,611)	(673,730)	(206,879)	(330,997)	(1,112,462)	(150,267)	(72,315)	(10,063)
DGU	(3,735,403)	(59,821)	(968,567)	(297,413)	(475,848)	(1,599,298)	(216,027)	(103,962)	(14,467)
SE	(307,421)	(4,779)	(75,593)	(23,365)	(42,924)	(130,552)	(19,442)	(9,649)	(1,117)
SG	(60,088,776)	(962,298)	(15,580,648)	(4,784,273)	(7,654,622)	(25,726,766)	(3,475,080)	(1,672,363)	(232,727)
SO	(93,919,945)	(2,098,222)	(25,665,277)	(7,281,642)	(10,975,079)	(40,042,322)	(5,255,417)	(2,342,977)	(259,008)
CN	(11,579,597)	(285,931)	(3,513,746)	(803,311)	(766,322)	(5,665,767)	(446,532)	(97,987)	0
SSGCT	(51,485)	(825)	(13,350)	(4,099)	(6,559)	(22,043)	(2,978)	(1,433)	(199)
SSGCH	(2,095,949)	(33,566)	(543,467)	(166,880)	(267,000)	(897,372)	(121,214)	(58,333)	(8,118)
	(351,204,715)	(8,583,009)	(100,838,119)	(33,707,326)	(44,150,810)	(133,818,775)	(20,675,502)	(8,905,475)	(525,700)
TOTAL NET GENERAL PLANT									
SNPG									
SYSTEM NET GENERAL PLANT									
	100.0000%	2.3505%	29.6318%	7.6725%	11.8480%	39.5372%	6.2405%	2.5685%	0.1510%
<b>MINING:</b>									
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
GENERAL MINING PLANT									
SE	293,150,912	4,557,419	72,083,952	22,280,460	40,931,506	124,491,384	18,539,256	9,201,543	1,065,394
LESS ACCUMULATED DEPRECIATION									
SE	(161,502,181)	(2,510,765)	(39,712,363)	(12,274,712)	(22,549,913)	(68,584,573)	(10,213,614)	(5,069,298)	(586,945)
	131,648,731	2,046,654	32,371,589	10,005,748	18,381,593	55,906,811	8,325,642	4,132,245	478,449
SNPM									
SYSTEM NET PLANT MINING									
	100.0000%	1.5546%	24.5894%	7.6003%	13.9626%	42.4667%	6.3241%	3.1388%	0.3634%

<b>INTANGIBLE:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Wyo-PPL</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyo-UPL</b>	<b>FERC</b>
<b>INTANGIBLE PLANT</b>									
S	11,034,532	312,800	3,371,027	1,214,678	1,497,727	3,002,393	1,635,906	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SE	3,664,495	56,969	901,076	278,514	511,659	1,556,188	231,748	115,023	13,318
CN	122,773,491	3,031,599	37,254,744	8,517,163	8,124,987	60,071,698	4,734,382	1,038,918	0
SG	324,363,768	5,194,559	84,105,518	25,825,867	41,320,230	138,875,032	18,758,744	9,027,541	1,256,277
SO	379,458,432	8,477,306	103,693,690	29,419,529	44,341,874	161,780,300	21,233,109	9,466,174	1,046,451
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0
	<b>841,294,717</b>	<b>17,073,233</b>	<b>229,326,055</b>	<b>65,255,751</b>	<b>95,796,477</b>	<b>365,285,610</b>	<b>46,593,889</b>	<b>19,647,655</b>	<b>2,316,046</b>

**LESS ACCUMULATED AMORTIZATION**

S	(1,265,219)	0	(63,045)	(154)	(373,970)	(42,354)	(785,696)	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	(374,470)	(5,997)	(97,098)	(29,815)	(47,703)	(160,328)	(21,656)	(10,422)	(1,450)
SE	(1,793,568)	(27,883)	(441,027)	(136,317)	(250,429)	(761,668)	(113,428)	(56,297)	(6,518)
CN	(103,260,267)	(2,549,766)	(31,333,595)	(7,163,472)	(6,833,628)	(50,524,095)	(3,981,915)	(873,796)	0
SG	(84,367,208)	(1,351,108)	(21,875,895)	(6,717,323)	(10,747,416)	(36,121,478)	(4,879,160)	(2,348,069)	(326,759)
SO	(279,141,580)	(6,236,174)	(76,280,346)	(21,641,932)	(32,619,280)	(119,010,686)	(15,619,744)	(6,963,616)	(769,802)
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	(329,673)	(5,280)	(85,482)	(26,249)	(41,997)	(141,148)	(19,066)	(9,175)	(1,277)
	<b>(470,531,984)</b>	<b>(10,176,207)</b>	<b>(130,176,487)</b>	<b>(35,715,263)</b>	<b>(50,914,422)</b>	<b>(206,761,758)</b>	<b>(25,420,664)</b>	<b>(10,261,375)</b>	<b>(1,105,806)</b>

**TOTAL NET INTANGIBLE PLANT**

<b>SNPI</b>	370,762,733	6,897,026	99,149,567	29,540,488	44,882,055	158,523,852	21,173,224	9,386,281	1,210,240
<b>SYSTEM NET INTANGIBLE PLANT</b>	100.0000%	1.8602%	26.7421%	7.9675%	12.1053%	42.7561%	5.7107%	2.5316%	0.3264%

<b>GROSS PLANT:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Wyo-PPL</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyo-UPL</b>	<b>FERC</b>
PRODUCTION PLANT	10,618,824,071	170,056,324	2,753,395,366	845,471,563	1,352,716,588	4,546,406,454	614,112,368	295,538,159	41,127,249
TRANSMISSION PLANT	4,580,947,071	73,362,080	1,187,811,226	364,735,347	583,560,199	1,961,313,908	264,927,287	127,494,783	17,742,242
DISTRIBUTION PLANT	5,768,742,581	227,210,010	1,776,755,580	409,979,846	505,631,797	2,463,111,135	287,192,995	98,861,217	0
GENERAL PLANT	1,328,610,397	29,223,501	375,679,067	108,487,543	166,152,710	528,845,230	81,915,880	35,682,022	2,624,446
INTANGIBLE PLANT	841,294,717	17,073,233	229,326,055	65,255,751	95,796,477	365,285,610	46,593,889	19,647,655	2,316,046

**TOTAL GROSS PLANT**

<b>GPS</b>	23,138,418,838	516,925,148	6,322,967,293	1,793,930,050	2,703,857,772	9,864,962,337	1,294,742,418	577,223,836	63,809,983
<b>GROSS PLANT-SYSTEM FACTOR</b>	100.0000%	2.2341%	27.3267%	7.7530%	11.6856%	42.6346%	5.5956%	2.4947%	0.2758%

**ACCUMULATED DEPRECIATION AND AMORTIZATION**

PRODUCTION PLANT	(3,242,704,611)	(51,930,649)	(840,813,238)	(258,184,382)	(413,083,434)	(1,388,350,826)	(187,533,478)	(90,249,442)	(12,559,161)
TRANSMISSION PLANT	(1,255,343,670)	(20,103,839)	(325,502,845)	(99,950,556)	(159,916,408)	(537,470,300)	(72,599,571)	(34,938,140)	(4,862,010)
DISTRIBUTION PLANT	(2,217,057,054)	(104,285,552)	(811,344,407)	(183,490,146)	(192,216,366)	(763,988,482)	(121,496,784)	(40,235,317)	0
GENERAL PLANT	(512,706,896)	(11,093,774)	(140,550,482)	(45,982,037)	(66,700,722)	(202,403,347)	(30,889,116)	(13,974,772)	(1,112,644)
INTANGIBLE PLANT	(470,531,984)	(10,176,207)	(130,176,487)	(35,715,263)	(50,914,422)	(206,761,758)	(25,420,664)	(10,261,375)	(1,105,806)
	<b>(7,698,344,215)</b>	<b>(197,590,022)</b>	<b>(2,248,387,458)</b>	<b>(623,322,385)</b>	<b>(882,831,353)</b>	<b>(3,098,974,715)</b>	<b>(437,939,614)</b>	<b>(189,659,046)</b>	<b>(19,639,622)</b>

**NET PLANT**

<b>SNP</b>	15,440,074,624	319,335,127	4,074,579,835	1,170,607,664	1,821,026,419	6,765,987,623	856,802,805	387,564,790	44,170,361
<b>SYSTEM NET PLANT FACTOR (SNP)</b>	100.0000%	2.0682%	26.3896%	7.5816%	11.7942%	43.8210%	5.5492%	2.5101%	0.2861%

**NON-UTILITY RELATED INTEREST PERCENTAGE**

<b>INT</b>	0.0000%								
<b>INTEREST FACTOR SNP - NON-UTILITY</b>	100.0000%	2.0682%	26.3896%	7.5816%	11.7942%	43.8210%	5.5492%	2.5101%	0.2861%

**TOTAL GROSS PLANT (LESS SO FACTOR)**

<b>SO</b>	22,496,527,967	502,584,573	6,147,571,900	1,744,162,712	2,628,847,153	9,591,287,836	1,258,823,580	561,210,451	62,039,762
<b>SYSTEM OVERHEAD FACTOR (SO)</b>	100.0000%	2.2341%	27.3268%	7.7530%	11.6856%	42.6345%	5.5956%	2.4947%	0.2758%

IBT											
INCOME BEFORE TAXES											
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Montana</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
INCOME BEFORE STATE TAXES	29,448,838	12,416,644	17,491,215	0	(25,393,762)	14,152	15,870,035	13,134,240	(3,300,545)	19,735,106	(31,096,652)
Interest Synchronization	18,801,773	641,542	6,272,299	-	2,214,218	8,896,336	1,200,047	505,770	61,492	(2,442,988)	1,220,639
	48,250,612	13,058,186	23,763,514	0	(23,179,545)	8,910,488	17,070,082	13,640,009	(3,239,053)	17,292,118	(29,876,013)
<b>INCOME BEFORE TAXES (FACTOR)</b>	100.0000%	27.0633%	49.2502%	0.0000%	-48.0399%	18.4671%	35.3780%	28.2691%	-6.7130%	35.8381%	-61.9184%

See Calculation of EXCTAX

DITEXP:												
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Montana</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</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	
<b>Total Pacific Power</b>		(2,237,372)	(310,620)	(3,336,323)	0	(1,178,449)	(112,575)	47	181	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	
<b>Total Rocky Mountain Power</b>		(12,421,380)	(492)	281	0	(25)	(10,186,954)	(1,590,928)	(593,259)	(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	
<b>Total PC (Post Merger)</b>		787,409,056	15,103,064	215,054,452	0	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
<b>Total Deferred Taxes</b>		772,750,304	14,791,952	211,718,410	0	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
<b>Percentage of Total (DITEXP)</b>		100.0000%	1.9142%	27.3980%	0.0000%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%

<u>DITBAL:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
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		111,286,237	5,854,277	60,859,060	15,626,620	23,272,292	2,878,104	170	(1,282)	(157)		2,797,153
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		172,643,741	551	(81,082)	1,883	(31,145)	139,189,399	24,336,100	8,367,841	860,194		0
Pacificorp												
Production	S	0										
Hydro - P	S	0										
Hydro - U	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining Plant	S	0										
Intangibles	S	0										
Non-Utility Plant	NUTIL	0										
Total PC (Post Merger)		3,226,201,780	72,906,047	900,110,112	201,199,896	379,398,152	1,365,968,292	173,109,857	76,983,707	8,982,114		47,543,603
Total Deferred Taxes		3,510,131,758	78,760,875	960,888,090	216,828,399	402,639,299	1,508,035,795	197,446,127	85,350,266	9,842,151	0	50,340,756
Percentage of Total (DITBAL)		100.0000%	2.2438%	27.3747%	6.1772%	11.4708%	42.9624%	5.6250%	2.4315%	0.2804%	0.0000%	1.4342%

**OPRV-WY**

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

**OPRV-ID**

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

**BADDEBT**

	TOTAL	California	Oregon	Montana	Wyo-PP&L	Utah	Idaho	Wyo-UP&L	FERC	OTHER	NUTIL
Account 904 Balance	14,337,468	585,748	6,378,420	0	658,394	4,046,105	748,571	91	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		4.0854%	44.4878%	0.0000%	4.5921%	28.2205%	5.2211%	0.0006%	0.0000%	0.0000%	0.0000%

Customer Factors	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Montana</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Total Electric Customers	1,907,004	47,089	578,667	0	126,203	933,076	73,538	16,137	0	0	0
<b>CN</b>											
Customer System factor - CN		2.4693%	30.3443%	0.0000%	6.6179%	48.9289%	3.8562%	0.8462%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	837,164	0	578,667	0	126,203	0	0	0	0	0	0
<b>CNP</b>											
Customer Service Pacific Power factor - CNP		0.00%	69.12%	0.00%	15.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	1,022,751	0	0	0	0	933,076	73,538	16,137	0	0	0
<b>CNU</b>											
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	0.00%	91.23%	7.19%	1.58%	0.00%	0.00%	0.00%
<b>CIAC</b>											
TOTAL NET DISTRIBUTION PLANT	3,551,685,528	122,924,458	965,411,174	0	313,415,432	1,699,122,653	165,696,211	58,625,899	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.46%	27.18%	0.00%	8.82%	47.84%	4.67%	1.65%	0.00%	0.00%	0.00%

**IDSIT**

Idaho State Income Tax Allocation

	Total Company	Idaho - PPL	Idaho - UPL
Payroll	0	0	0
		0.00%	0.00%
Property	0	0	0
		0.00%	0.00%
Sales	0	0	0
		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	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Total Taxable Income	28,111,861	11,852,928	16,697,114	0	(24,240,886)	13,509	15,149,535	12,537,945	(3,150,700)	18,839,132	(29,684,864)
Less Other Electric Items:											
419 OTH	0	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH											
Total Taxable Income Excluding Other	28,111,861	11,852,928	16,697,114	0	(24,240,886)	13,509	15,149,535	12,537,945	(3,150,700)	18,839,132	(29,684,864)
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	42.1634%	59.3953%	0.0000%	-86.2301%	0.0481%	53.8902%	44.6002%	-11.2077%	67.0149%	-105.5955%

**Trojan Allocators**

	TOTAL	California	Oregon	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Premerger											
Dec 1991 Plant	16,918,976										
Dec 1992 Plant	17,094,202										
Average	17,006,589	272,354	4,409,703	0	2,166,445	7,281,302	983,532	473,319	65,867	0	0
Dec 1991 Reserve	(7,851,432)										
Dec 1992 Reserve	(8,434,030)										
Average	(8,142,731)	(130,403)	(2,111,360)	0	(1,037,291)	(3,486,277)	(470,914)	(226,625)	(31,537)	0	0
Postmerger											
Dec 1991 Plant	4,284,960										
Dec 1992 Plant	3,485,613										
Average	3,885,287	62,221	1,007,431	0	494,941	1,663,470	224,696	108,133	15,048	0	0
Dec 1991 Reserve	(129,394)										
Dec 1992 Reserve	(240,609)										
Average	(185,002)	(2,963)	(47,970)	0	(23,567)	(79,208)	(10,699)	(5,149)	(717)	0	0
Net Plant	12,564,143	201,210	3,257,805	0	1,600,528	5,379,287	726,615	349,679	48,662	0	0
Division Net Plant Nuclear Pacific Power	DNPPNP	1.6015%	25.9294%	0.0000%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	1.6015%	25.9294%	0.0000%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%	0.0000%	0.0000%



<b>Account 182.22</b>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>	
Pre-merger	(101)	SG	17,094,202	273,757	4,432,421	1,361,042	2,177,606	7,318,813	988,599	475,758	66,207	0	0
		(108) SG	(8,434,030)	(135,068)	(2,186,892)	(671,518)	(1,074,399)	(3,610,996)	(487,760)	(234,732)	(32,665)	0	0
Post-merger	(101)	SG	3,485,613	55,821	903,798	277,525	444,027	1,492,351	201,581	97,010	13,500	0	0
		(108) SG	(240,609)	(3,853)	(62,388)	(19,157)	(30,651)	(103,016)	(13,915)	(6,697)	(932)	0	0
		(107) SG	1,778,549	28,483	461,167	141,608	226,567	761,479	102,858	49,500	6,888	0	0
		(120) SE	1,975,759	30,716	485,827	150,164	275,867	839,039	124,950	62,016	7,180	0	0
		(228) SG	7,220,849	115,639	1,872,321	574,925	919,853	3,091,577	417,599	200,967	27,967	0	0
		(228) SG	1,472,376	23,580	381,778	117,231	187,564	630,392	85,151	40,978	5,703	0	0
		(228) SNNP	3,531,000	56,548	915,566	281,138	449,809	1,511,783	204,206	98,273	13,676	0	0
		(228) SE	1,743,025	27,098	428,599	132,476	243,372	740,204	110,231	54,711	6,335	0	0
Total Acct 182.22			29,626,734	472,719	7,632,197	2,345,433	3,819,615	12,671,627	1,733,501	837,785	113,858	0	0
Revised Study	(228)	SNNP	112,680	1,805	29,217	8,972	14,354	48,243	6,517	3,136	436	0	0
		(228) SE	941,950	14,644	231,620	71,591	131,521	400,015	59,570	29,566	3,423	0	0
December 1993 Adj.			1,054,630	16,448	260,837	80,563	145,875	448,258	66,087	32,702	3,860	0	0
Adjusted Acct 182.22			30,681,364	489,168	7,893,033	2,425,996	3,965,490	13,119,885	1,799,587	870,487	117,718	0	0
<b>TROJP</b>			100.0000%	1.5943%	25.7258%	7.9071%	12.9248%	42.7617%	5.8654%	2.8372%	0.3837%	0.0000%	0.0000%
Trojan Plant Allocator													
<b>Account 228.42</b>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>	
Plant - Premerger		SG	7,220,849	115,639	1,872,321	574,925	919,853	3,091,577	417,599	200,967	27,967	0	0
- Postmerger		SG	1,472,376	23,580	381,778	117,231	187,564	630,392	85,151	40,978	5,703	0	0
Storage Facility		SE	1,743,025	27,098	428,599	132,476	243,372	740,204	110,231	54,711	6,335	0	0
Transition Costs		SNNP	3,531,000	56,548	915,566	281,138	449,809	1,511,783	204,206	98,273	13,676	0	0
Total Acct 228.42			13,967,250	222,864	3,598,265	1,105,769	1,800,598	5,973,957	817,188	394,930	53,680	0	0
Transition Costs		SNNP	112,680	1,805	29,217	8,972	14,354	48,243	6,517	3,136	436	0	0
Storage Facility		SE	941,950	14,644	231,620	71,591	131,521	400,015	59,570	29,566	3,423	0	0
December 1993 Adj.			1,054,630	16,448	260,837	80,563	145,875	448,258	66,087	32,702	3,860	0	0
Adjusted Acct 228.42			15,021,880	239,312	3,859,101	1,186,332	1,946,473	6,422,215	883,275	427,632	57,539	0	0
<b>TROJD</b>			100.0000%	1.5931%	25.6899%	7.8974%	12.9576%	42.7524%	5.8799%	2.8467%	0.3830%	0.0000%	0.0000%
Trojan Decommissioning Allocator													
<b>SCHMA</b>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>	
Amortization Expense :													
Amortization of Limited Term Plant		Acct 404	44,350,044	908,379	12,382,513	3,638,087	5,695,353	19,602,756	2,463,829	1,078,200	130,242	(1,549,316)	0
Amortization of Other Electric Plant		Acct 405	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions		Acct 406	5,523,970	88,464	1,432,331	439,819	703,690	2,365,065	319,465	153,741	21,395	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	508,424	0	0	0	105,102	401,958	0	0	0	1,365	0
Total Amortization Expense :			50,382,438	996,843	13,814,844	4,077,906	6,504,145	22,369,779	2,783,293	1,231,941	151,637	(1,547,952)	0
<b>Schedule M Amortization Factor</b>			100.0000%	1.9786%	27.4200%	8.0939%	12.9095%	44.4000%	5.5243%	2.4452%	0.3010%	-3.0724%	0.0000%

<b>SCHMD</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Wyo-PPL</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyo-UPL</b>	<b>FERC</b>	<b>OTHER</b>	<b>NON-UTILITY</b>
<b>Depreciation Expense :</b>												
Steam	Acct 403.1	142,954,484	2,289,360	37,067,213	11,382,047	18,210,764	61,205,383	8,267,405	3,978,643	553,670	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	22,913,421	366,949	5,941,308	1,824,368	2,918,907	9,810,288	1,325,139	637,716	88,745	0	0
Other	Acct 403.4	115,728,217	1,853,342	30,007,610	9,214,289	14,742,450	49,548,567	6,692,844	3,220,894	448,221	0	0
Transmission	Acct 403.5	86,809,838	1,390,226	22,509,254	6,911,806	11,058,579	37,167,280	5,020,424	2,416,051	336,219	0	0
Distribution	Acct 403.6	155,833,317	6,579,316	50,551,677	12,792,587	14,424,208	61,216,380	7,390,758	2,878,392	0	0	0
General	Acct 403.7&8	37,829,853	773,440	10,763,440	3,369,933	5,101,048	14,614,448	2,135,606	1,002,611	69,328	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0
<b>Total Depreciation Expense :</b>		<b>562,069,131</b>	<b>13,252,633</b>	<b>156,840,503</b>	<b>45,495,030</b>	<b>66,455,957</b>	<b>233,562,345</b>	<b>30,832,175</b>	<b>14,134,305</b>	<b>1,496,183</b>	<b>0</b>	<b>0</b>
<b>Schedule M Depreciation Factor</b>		<b>100.0000%</b>	<b>2.3578%</b>	<b>27.9041%</b>	<b>8.0942%</b>	<b>11.8234%</b>	<b>41.5540%</b>	<b>5.4855%</b>	<b>2.5147%</b>	<b>0.2662%</b>	<b>0.0000%</b>	<b>0.0000%</b>
<b>TAXDEPR</b>												
Production	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining	S	0										
Intangible	S	0										
Non-Utility Plant	NUTIL	0										
<b>Total</b>		<b>1,484,826,558</b>	<b>31,478,109</b>	<b>391,894,762</b>	<b>86,081,909</b>	<b>175,041,511</b>	<b>638,786,668</b>	<b>80,574,716</b>	<b>40,648,041</b>	<b>4,122,361</b>	<b>0</b>	<b>36,198,481</b>
<b>Tax Depreciation Factor</b>		<b>100.0000%</b>	<b>2.1200%</b>	<b>26.3933%</b>	<b>5.7974%</b>	<b>11.7887%</b>	<b>43.0210%</b>	<b>5.4265%</b>	<b>2.7376%</b>	<b>0.2776%</b>	<b>0.0000%</b>	<b>2.4379%</b>

JAM INPUT TEMPLATE  
COINCIDENTAL PEAKS

Month	Day	Time	METERED LOADS (CP)								NET UT	Total
			Non-FERC					FERC				
			CA	OR	WA	E. WY	Total UT	ID	W. WY	UT		
Jan-12	16	18	136	2,367	729	1,059	3,501	394	258	28	3,473	8,445
Feb-12	6	8	141	2,326	721	1,033	3,240	429	228	26	3,214	8,118
Mar-12	1	8	139	2,315	662	998	3,093	373	215	24	3,069	7,795
Apr-12	2	8	135	2,107	586	947	2,909	348	239	26	2,883	7,271
May-12	15	16	134	1,800	621	920	3,725	602	202	34	3,692	8,006
Jun-12	21	17	125	1,915	630	1,034	4,120	546	200	38	4,082	8,570
Jul-12	9	16	146	2,193	775	1,057	4,652	610	198	47	4,605	9,631
Aug-12	8	16	140	2,056	714	1,065	4,746	523	205	47	4,698	9,450
Sep-12	5	17	122	2,026	665	985	4,161	479	229	39	4,122	8,667
Oct-12	24	20	115	1,948	588	998	3,115	402	226	25	3,090	7,392
Nov-12	26	18	128	2,099	695	1,066	3,416	431	224	28	3,388	8,059
Dec-12	18	18	142	2,377	700	1,049	3,672	440	205	30	3,642	8,584
			1,603	25,529	8,087	12,211	44,351	5,577	2,628	391	43,960	99,986

- (less)

Month	Day	Time	Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								NET UT	Total
			Non-FERC					FERC				
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	-	-	-	-	-	(140)	-	-	(140)	(140)
Feb-12	6	8	-	-	-	-	-	-	-	-	-	-
Mar-12	1	8	-	-	-	-	-	-	-	-	-	-
Apr-12	2	8	-	-	-	-	-	-	-	-	-	-
May-12	15	16	-	-	-	-	-	-	-	-	-	-
Jun-12	21	17	-	-	-	-	-	(120)	-	-	(120)	(120)
Jul-12	9	16	-	-	-	-	-	(120)	-	-	(120)	(120)
Aug-12	8	16	-	-	-	-	-	(237)	-	-	(237)	(237)
Sep-12	5	17	-	-	-	-	-	(122)	-	-	(122)	(122)
Oct-12	24	20	-	-	-	-	-	-	-	-	-	-
Nov-12	26	18	-	-	-	-	-	-	-	-	-	-
Dec-12	18	18	-	-	-	-	-	(131)	-	-	(131)	(131)
			-	-	-	-	-	(870)	-	-	(870)	(870)

= equals

Month	Day	Time	COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								NET UT	Total
			Non-FERC					FERC				
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	136	2,367	729	1,059	3,361	394	258	28	3,333	8,304
Feb-12	6	8	141	2,326	721	1,033	3,240	429	228	26	3,214	8,118
Mar-12	1	8	139	2,315	662	998	3,093	373	215	24	3,069	7,795
Apr-12	2	8	135	2,107	586	947	2,909	348	239	26	2,883	7,271
May-12	15	16	134	1,800	621	920	3,725	602	202	34	3,692	8,006
Jun-12	21	17	125	1,915	630	1,034	4,000	546	200	38	3,963	8,450
Jul-12	9	16	146	2,193	775	1,057	4,532	610	198	47	4,485	9,511
Aug-12	8	16	140	2,056	714	1,065	4,509	523	205	47	4,461	9,213
Sep-12	5	17	122	2,026	665	985	4,039	479	229	39	4,000	8,545
Oct-12	24	20	115	1,948	588	998	3,115	402	226	25	3,090	7,392
Nov-12	26	18	128	2,099	695	1,066	3,416	431	224	28	3,388	8,059
Dec-12	18	18	142	2,377	700	1,049	3,541	440	205	30	3,511	8,453
			1,603	25,529	8,087	12,211	43,481	5,577	2,628	391	43,090	99,116

+ plus

Month	Day	Time	Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)								NET UT	Total
			Non-FERC					FERC				
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	-	29	-	-	-	-	-	-	-	29
Feb-12	6	8	-	27	-	-	-	-	-	-	-	27
Mar-12	1	8	-	27	-	-	-	-	-	-	-	27
Apr-12	2	8	-	27	-	-	-	-	-	-	-	27
May-12	15	16	-	33	-	-	-	-	-	-	-	33
Jun-12	21	17	-	33	-	-	-	-	-	-	-	33
Jul-12	9	16	-	35	-	-	-	-	-	-	-	35
Aug-12	8	16	-	29	-	-	-	-	-	-	-	29
Sep-12	5	17	-	30	-	-	-	-	-	-	-	30
Oct-12	24	20	-	28	-	-	-	-	-	-	-	28
Nov-12	26	18	-	28	-	-	-	-	-	-	-	28
Dec-12	18	18	-	28	-	-	-	-	-	-	-	28
			-	354	-	-	-	-	-	-	-	354

= equals

Month	Day	Time	LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment								NET UT	Total
			Non-FERC					FERC				
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	136	2,396	729	1,059	3,361	394	258	28	3,333	8,334
Feb-12	6	8	141	2,354	721	1,033	3,240	429	228	26	3,214	8,145
Mar-12	1	8	139	2,342	662	998	3,093	373	215	24	3,069	7,821
Apr-12	2	8	135	2,134	586	947	2,909	348	239	26	2,883	7,298
May-12	15	16	134	1,833	621	920	3,725	602	202	34	3,692	8,038
Jun-12	21	17	125	1,949	630	1,034	4,000	546	200	38	3,963	8,483
Jul-12	9	16	146	2,228	775	1,057	4,532	610	198	47	4,485	9,546
Aug-12	8	16	140	2,085	714	1,065	4,509	523	205	47	4,461	9,242
Sep-12	5	17	122	2,056	665	985	4,039	479	229	39	4,000	8,575
Oct-12	24	20	115	1,975	588	998	3,115	402	226	25	3,090	7,419
Nov-12	26	18	128	2,127	695	1,066	3,416	431	224	28	3,388	8,088
Dec-12	18	18	142	2,405	700	1,049	3,541	440	205	30	3,511	8,481
			1,603	25,883	8,087	12,211	43,481	5,577	2,628	391	43,089.57	99,469

JAM INPUT TEMPLATE  
COINCIDENTAL PEAKS

**+** plus

**Adjustment for Coincidental System Peaks Temperature Adjustment**

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	(3)	(6)	(23)	5	9	1	1		9	(14)
Feb-12	6	8	(3)	(54)	(16)	(1)	23	11	0		23	(38)
Mar-12	1	8	(5)	-	1	12	(6)	0	2		(6)	3
Apr-12	2	8	0	36	(3)	11	(9)	(2)	2		(9)	36
May-12	15	16	0	68	0	2	(30)	1	0		(30)	41
Jun-12	21	17	2	(45)	-	(17)	(289)	(8)	(1)		(289)	(359)
Jul-12	9	16	0	153	(19)	(31)	(250)	(3)	(1)		(250)	(152)
Aug-12	8	16	(2)	(21)	(62)	(18)	(146)	(34)	(0)		(146)	(283)
Sep-12	5	17	(3)	(17)	(14)	7	(20)	(12)	1		(20)	(58)
Oct-12	24	20	(1)	(22)	(9)	(1)	23	8	(0)		23	(3)
Nov-12	26	18	3	28	37	16	(1)	3	3		(1)	89
Dec-12	18	18	7	86	16	2	71	(0)	1		71	183
			(4)	207	(92)	(14)	(625)	(35)	7		(625)	(555)

**=** equals

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

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-12	16	18	134	2,390	707	1,064	3,370	395	259	28	3,342	8,319
Feb-12	6	8	138	2,300	705	1,032	3,263	440	228	26	3,237	8,107
Mar-12	1	8	133	2,342	663	1,010	3,088	373	217	24	3,063	7,825
Apr-12	2	8	136	2,170	583	957	2,901	346	242	26	2,874	7,334
May-12	15	16	135	1,901	622	922	3,695	603	202	34	3,661	8,079
Jun-12	21	17	127	1,903	630	1,017	3,711	538	198	38	3,673	8,124
Jul-12	9	16	146	2,380	756	1,026	4,282	607	197	47	4,235	9,394
Aug-12	8	16	138	2,064	652	1,047	4,363	490	205	47	4,316	8,959
Sep-12	5	17	119	2,038	652	992	4,019	467	229	39	3,980	8,516
Oct-12	24	20	114	1,953	579	997	3,137	410	226	25	3,113	7,417
Nov-12	26	18	131	2,155	732	1,082	3,415	434	227	28	3,387	8,176
Dec-12	18	18	149	2,491	716	1,051	3,612	439	206	30	3,582	8,664
			1,600	26,090	7,995	12,197	42,855	5,542	2,636	391	42,464	98,914

JAM INPUT TEMPLATE  
ENERGY

METERED LOADS (MWH)												
Year	Month	Non-FERC							FERC		Net UT	Total
		CA	OR	WA	E. WY	Total UT	ID	W. WY	UT			
2012	1	79,854	1,383,960	448,251	732,102	2,166,016	276,248	172,481	15,688	2,150,328	5,258,914	
2012	2	71,142	1,244,077	383,075	680,000	2,009,376	267,001	150,654	15,680	1,993,696	4,805,325	
2012	3	74,687	1,263,626	367,214	679,941	1,981,520	260,991	155,150	16,112	1,965,408	4,783,129	
2012	4	69,240	1,066,637	306,169	636,268	1,896,518	237,199	153,299	15,635	1,880,882	4,365,331	
2012	5	81,840	1,080,482	325,053	650,295	2,006,136	369,143	153,817	17,131	1,989,004	4,666,764	
2012	6	80,930	1,058,480	323,132	678,576	2,269,839	442,563	144,849	20,013	2,249,826	4,998,369	
2012	7	89,248	1,184,067	392,662	709,547	2,536,813	467,630	142,269	23,182	2,513,631	5,522,236	
2012	8	89,334	1,248,024	399,016	695,445	2,569,764	395,918	151,492	23,591	2,546,173	5,548,994	
2012	9	72,237	1,096,359	350,324	640,443	2,080,645	283,827	155,932	17,929	2,062,716	4,679,766	
2012	10	63,235	1,136,473	366,823	707,363	1,992,713	264,303	167,251	16,436	1,976,277	4,698,162	
2012	11	68,878	1,180,171	389,237	714,544	2,026,774	243,386	153,342	15,926	2,010,848	4,776,332	
2012	12	82,209	1,361,983	433,565	724,034	2,225,855	291,497	148,646	17,538	2,208,317	5,267,790	
		922,835	14,304,338	4,484,520	8,248,559	25,761,969	3,799,708	1,849,181	214,862	25,547,106	59,371,111	

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

Year	Month	Non-FERC							FERC		NET UT	Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT			
2012	1	-	-	-	-	(11,385)	-	-	-	(11,385)	(11,385)	
2012	2	-	-	-	-	-	-	-	-	-	-	
2012	3	-	-	-	-	-	-	-	-	-	-	
2012	4	-	-	-	-	-	-	-	-	-	-	
2012	5	-	-	-	-	-	-	-	-	-	-	
2012	6	-	-	-	-	(9,325)	-	-	-	(9,325)	(9,325)	
2012	7	-	-	-	-	(9,649)	-	-	-	(9,649)	(9,649)	
2012	8	-	-	-	-	(11,711)	-	-	-	(11,711)	(11,711)	
2012	9	-	-	-	-	(8,768)	-	-	-	(8,768)	(8,768)	
2012	10	-	-	-	-	-	-	-	-	-	-	
2012	11	-	-	-	-	-	-	-	-	-	-	
2012	12	-	-	-	-	(11,237)	-	-	-	(11,237)	(11,237)	
		-	-	-	-	(62,075)	-	-	-	(62,075)	(62,075)	

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

Year	Month	Non-FERC							FERC		Net UT	Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT			
2012	1	79,854	1,383,960	448,251	732,102	2,154,631	276,248	172,481	15,688	2,138,943	5,247,529	
2012	2	71,142	1,244,077	383,075	680,000	2,009,376	267,001	150,654	15,680	1,993,696	4,805,325	
2012	3	74,687	1,263,626	367,214	679,941	1,981,520	260,991	155,150	16,112	1,965,408	4,783,129	
2012	4	69,240	1,066,637	306,169	636,268	1,896,518	237,199	153,299	15,635	1,880,882	4,365,331	
2012	5	81,840	1,080,482	325,053	650,295	2,006,136	369,143	153,817	17,131	1,989,004	4,666,764	
2012	6	80,930	1,058,480	323,132	678,576	2,260,513	442,563	144,849	20,013	2,240,501	4,989,043	
2012	7	89,248	1,184,067	392,662	709,547	2,527,164	467,630	142,269	23,182	2,503,982	5,512,587	
2012	8	89,334	1,248,024	399,016	695,445	2,558,054	395,918	151,492	23,591	2,534,463	5,537,283	
2012	9	72,237	1,096,359	350,324	640,443	2,071,878	283,827	155,932	17,929	2,053,949	4,670,999	
2012	10	63,235	1,136,473	366,823	707,363	1,992,713	264,303	167,251	16,436	1,976,277	4,698,162	
2012	11	68,878	1,180,171	389,237	714,544	2,026,774	243,386	153,342	15,926	2,010,848	4,776,332	
2012	12	82,209	1,361,983	433,565	724,034	2,214,618	291,497	148,646	17,538	2,197,079	5,256,552	
		922,835	14,304,338	4,484,520	8,248,559	25,699,894	3,799,708	1,849,181	214,862	25,485,032	59,309,037	

+ plus

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

Year	Month	Non-FERC							FERC		Net UT	Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT			
2012	1	-	19,582	-	-	405	213	-	-	405	20,200	
2012	2	-	18,259	-	-	633	298	-	-	633	19,190	
2012	3	-	19,455	-	-	138	19	-	-	138	19,612	
2012	4	-	19,087	-	-	480	220	-	-	480	19,787	
2012	5	-	19,890	-	-	253	220	-	-	253	20,363	
2012	6	-	19,640	-	-	375	274	-	-	375	20,288	
2012	7	-	20,830	-	-	493	152	-	-	493	21,475	
2012	8	-	18,974	-	-	334	732	-	-	334	20,040	
2012	9	-	17,815	-	-	129	26	-	-	129	17,971	
2012	10	-	19,381	-	-	163	351	-	-	163	19,895	
2012	11	-	18,636	-	-	369	-	-	-	369	19,005	
2012	12	-	19,030	-	-	378	485	-	-	378	19,894	
		-	230,579	-	-	4,150	2,990	-	-	4,150	237,719	

**= equals**

NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment											
Year	Month	Non-FERC						FERC		Total	
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		UT
2012	1	79,854	1,403,542	448,251	732,102	2,155,036	276,461	172,481	15,688	2,139,349	5,267,729
2012	2	71,142	1,262,337	383,075	680,000	2,010,009	267,299	150,654	15,680	1,994,329	4,824,515
2012	3	74,687	1,283,080	367,214	679,941	1,981,658	261,010	155,150	16,112	1,965,546	4,802,741
2012	4	69,240	1,085,723	306,169	636,268	1,896,998	237,419	153,299	15,635	1,881,363	4,385,117
2012	5	81,840	1,100,372	325,053	650,295	2,006,389	369,363	153,817	17,131	1,989,257	4,687,127
2012	6	80,930	1,078,120	323,132	678,576	2,260,888	442,837	144,849	20,013	2,240,875	5,009,332
2012	7	89,248	1,204,897	392,662	709,547	2,527,656	467,783	142,269	23,182	2,504,474	5,534,062
2012	8	89,334	1,266,997	399,016	695,445	2,558,388	396,650	151,492	23,591	2,534,797	5,557,323
2012	9	72,237	1,114,174	350,324	640,443	2,072,007	283,853	155,932	17,929	2,054,078	4,688,969
2012	10	63,235	1,155,854	366,823	707,363	1,992,876	264,654	167,251	16,436	1,976,440	4,718,057
2012	11	68,878	1,198,807	389,237	714,544	2,027,143	243,386	153,342	15,926	2,011,216	4,795,337
2012	12	82,209	1,381,013	433,565	724,034	2,214,996	291,983	148,646	17,538	2,197,458	5,276,446
		922,835	14,534,917	4,484,520	8,248,559	25,704,044	3,802,699	1,849,181	214,862	25,489,182	59,546,756

**+ plus**

Temperature Adjustment for Energy											
Year	Month	Non-FERC						FERC		Total	
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		UT
2012	1	(2,408)	(12,928)	(12,393)	3,743	13,320	3,173	754		13,320	(6,738)
2012	2	(1,308)	(15,394)	7,797	(3,125)	13,717	1,595	(629)		13,717	2,653
2012	3	(2,495)	(43,686)	(417)	10,820	3,615	2,472	2,147		3,615	(27,545)
2012	4	(107)	2,101	5,879	5,155	(24,881)	(4,591)	1,065		(24,881)	(15,380)
2012	5	218	3,026	3,515	1,600	7,436	(382)	357		7,436	15,772
2012	6	985	22,639	8,644	(12,134)	(155,530)	(16,458)	(548)		(155,530)	(152,402)
2012	7	429	30,736	(17,138)	(20,146)	(119,229)	(31,187)	(1,068)		(119,229)	(157,605)
2012	8	(1,317)	(29,865)	(23,995)	(1,902)	(164,326)	(30,672)	309		(164,326)	(251,768)
2012	9	(1,254)	(8,907)	(3,149)	3,733	(42,412)	376	484		(42,412)	(51,129)
2012	10	710	12,111	2,435	7,046	14,317	2,415	1,390		14,317	40,424
2012	11	2,999	34,776	19,043	9,570	34,952	5,870	1,893		34,952	109,104
2012	12	(174)	7,945	18,652	1,908	36,533	3,579	378		36,533	68,821
		(3,722)	2,553	8,873	6,268	(382,487)	(63,810)	6,532	-	(382,487)	(425,793)

**= equals**

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)											
Year	Month	Non-FERC						FERC		Total	
		CA	OR	WA	E. WY	UT	ID	W. WY	UT		UT
2012	1	77,446	1,390,615	435,858	735,845	2,168,356	279,634	173,235	15,688	2,152,669	5,260,991
2012	2	69,834	1,246,942	390,871	676,875	2,023,726	268,895	150,026	15,680	2,008,046	4,827,168
2012	3	72,192	1,239,394	366,797	690,761	1,985,273	263,483	157,297	16,112	1,969,161	4,775,196
2012	4	69,133	1,087,824	312,048	641,424	1,872,117	232,827	154,364	15,635	1,856,481	4,369,737
2012	5	82,058	1,103,398	328,568	651,896	2,013,825	368,981	154,174	17,131	1,996,694	4,702,899
2012	6	81,915	1,100,759	331,775	666,443	2,105,358	426,379	144,301	20,013	2,085,346	4,856,929
2012	7	89,676	1,235,632	375,524	689,400	2,408,427	436,596	141,201	23,182	2,385,245	5,376,457
2012	8	88,017	1,237,132	375,021	693,543	2,394,062	365,979	151,801	23,591	2,370,471	5,305,555
2012	9	70,983	1,105,267	347,175	644,176	2,029,595	284,229	156,415	17,929	2,011,666	4,637,840
2012	10	63,946	1,167,965	369,259	714,409	2,007,193	267,069	168,640	16,436	1,990,757	4,758,480
2012	11	71,878	1,233,583	408,279	724,114	2,062,095	249,257	155,235	15,926	2,046,169	4,904,441
2012	12	82,035	1,388,958	452,217	725,942	2,251,529	295,562	149,024	17,538	2,233,991	5,345,268
		919,114	14,537,470	4,493,393	8,254,827	25,321,557	3,738,889	1,855,713	214,862	25,106,695	59,120,963

1 JAM Dec 2012 Results OR 13MA

2 CP ALLOCATION FACTOR

3

4 75.00% Demand Percentage

5 25.00% Energy Percentage

6

7

8		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
9	MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
10	Jan-12	133.9	2,390.4	706.8	0.0	1,063.8	3,342.5	395.4	258.8	27.9	
11	Feb-12	138.3	2,300.0	704.6	0.0	1,031.9	3,237.2	440.5	227.9	26.1	
12	Mar-12	133.1	2,341.9	662.7	0.0	1,010.0	3,063.1	372.8	216.8	24.4	
13	Apr-12	135.8	2,170.2	582.5	0.0	957.5	2,874.4	345.7	241.6	26.1	
14	May-12	134.8	1,901.1	621.5	0.0	922.1	3,661.4	602.5	202.4	33.6	
15	Jun-12	126.5	1,903.5	629.7	0.0	1,016.9	3,673.3	538.4	198.4	37.6	
16	Jul-12	146.1	2,380.5	756.0	0.0	1,025.8	4,235.2	607.1	196.7	46.8	
17	Aug-12	138.0	2,064.3	652.3	0.0	1,047.0	4,315.6	489.7	205.0	47.2	
18	Sep-12	119.3	2,038.4	651.6	0.0	991.5	3,980.3	466.9	229.5	38.7	
19	Oct-12	114.1	1,953.1	578.9	0.0	997.4	3,112.6	409.9	226.1	24.5	
20	Nov-12	131.0	2,154.8	731.9	0.0	1,082.2	3,387.2	433.8	227.0	28.1	
21	Dec-12	148.6	2,491.4	716.2	0.0	1,051.0	3,581.6	439.5	205.6	30.0	
22	Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
23	Total	1,599.5	26,089.6	7,994.8	0.0	12,197.0	42,464.4	5,542.1	2,635.7	391.0	
24											
25	Juris % by Division	3.3406%	54.4885%	16.6972%	0.0000%	25.4737%	83.2095%	10.8598%	5.1646%	0.7661%	200.00%
26											
27	Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28											
29	Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
30	Subtotal	1,599.5	26,089.6	7,994.8	0.0	12,197.0	42,464.4	5,542.1	2,635.7	391.0	
31	System Capacity Factor	1.6171%	26.3761%	8.0826%	0.0000%	12.3309%	42.9306%	5.6029%	2.6646%	0.3953%	100.00%
32											
33											
34											

35 ENERGY ALLOCATION NOTE

36		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
37	MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
38											
39	Jan-12	77,446	1,390,615	435,858	0	735,845	2,152,669	279,634	173,235	15,688	
40	Feb-12	69,834	1,246,942	390,871	0	676,875	2,008,046	268,895	150,026	15,680	
41	Mar-12	72,192	1,239,394	366,797	0	690,761	1,969,161	263,483	157,297	16,112	
42	Apr-12	69,133	1,087,824	312,048	0	641,424	1,856,481	232,827	154,364	15,635	
43	May-12	82,058	1,103,398	328,568	0	651,896	1,996,694	368,981	154,174	17,131	
44	Jun-12	81,915	1,100,759	331,775	0	666,443	2,085,346	426,379	144,301	20,013	
45	Jul-12	89,676	1,235,632	375,524	0	689,400	2,385,245	436,596	141,201	23,182	
46	Aug-12	88,017	1,237,132	375,021	0	693,543	2,370,471	365,979	151,801	23,591	
47	Sep-12	70,983	1,105,267	347,175	0	644,176	2,011,666	284,229	156,415	17,929	
48	Oct-12	63,946	1,167,965	369,259	0	714,409	1,990,757	267,069	168,640	16,436	
49	Nov-12	71,878	1,233,583	408,279	0	724,114	2,046,169	249,257	155,235	15,926	
50	Dec-12	82,035	1,388,958	452,217	0	725,942	2,233,991	295,562	149,024	17,538	
51	Load Curtailment	0	0	0	0	0	0	0	0	0	

52	Total	919,114	14,537,470	4,493,393	0	8,254,827	25,106,695	3,738,889	1,855,713	214,862	
53											
54	Juris % by Division	3.2587%	51.5425%	15.9313%	0.0000%	29.2675%	81.2090%	12.0936%	6.0024%	0.6950%	200.00%
55											
56	Total Hydro Adjustment	0	0	0	0	0	0	0	0	0	
57											
58	Off-System Sales	0	0	0	0	0	0	0	0	0	
59	Subtotal	919,114	14,537,470	4,493,393	0	8,254,827	25,106,695	3,738,889	1,855,713	214,862	
60	System Energy Factor	1.5546%	24.5894%	7.6003%	0.0000%	13.9626%	42.4667%	6.3241%	3.1388%	0.3634%	100.00%
61	Divisional Energy - Pacific	3.2587%	51.5425%	15.9313%	0.0000%	29.2675%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
62	Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.2090%	12.0936%	6.0024%	0.6950%	100.00%
63											
64	System Generation Factor	1.6015%	25.9294%	7.9620%	0.0000%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%	100.00%
65	Divisional Generation - Paci	3.3203%	53.7600%	16.5078%	0.0000%	26.4118%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
66	Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.7043%	11.1714%	5.3762%	0.7482%	100.00%
67											
68	System Capacity (kw)										
69	Accord	1,599.5	26,089.6	7,994.8	0.0	12,197.0	42,464.4	5,542.1	2,635.7	391.0	98,914.1
70	Modified Accord	1,599.5	26,089.6	7,994.8	0.0	12,197.0	42,464.4	5,542.1	2,635.7	391.0	98,914.1
71	Rolled-In	1,599.5	26,089.6	7,994.8	0.0	12,197.0	42,464.4	5,542.1	2,635.7	391.0	98,914.1
72	Rolled-In with Hydro Adj.	1,599.5	26,089.6	7,994.8	0.0	12,197.0	42,464.4	5,542.1	2,635.7	391.0	98,914.1
73	Rolled-In with Off-Sys Adj.	1,599.5	26,089.6	7,994.8	0.0	12,197.0	42,464.4	5,542.1	2,635.7	391.0	98,914.1
74											
75	System Capacity Factor										
76	Accord	1.6171%	26.3761%	8.0826%	0.0000%	12.3309%	42.9306%	5.6029%	2.6646%	0.3953%	100.00%
77	Modified Accord	1.6171%	26.3761%	8.0826%	0.0000%	12.3309%	42.9306%	5.6029%	2.6646%	0.3953%	100.00%
78	Rolled-In	1.6171%	26.3761%	8.0826%	0.0000%	12.3309%	42.9306%	5.6029%	2.6646%	0.3953%	100.00%
79	Rolled-In with Hydro Adj.	1.6171%	26.3761%	8.0826%	0.0000%	12.3309%	42.9306%	5.6029%	2.6646%	0.3953%	100.00%
80	Rolled-In with Off-Sys Adj.	1.6171%	26.3761%	8.0826%	0.0000%	12.3309%	42.9306%	5.6029%	2.6646%	0.3953%	100.00%
81											
82	System Energy (kwh)										
83	Accord	919,114	14,537,470	4,493,393	0	8,254,827	25,106,695	3,738,889	1,855,713	214,862	59,120,963
84	Modified Accord	919,114	14,537,470	4,493,393	0	8,254,827	25,106,695	3,738,889	1,855,713	214,862	59,120,963
85	Rolled-In	919,114	14,537,470	4,493,393	0	8,254,827	25,106,695	3,738,889	1,855,713	214,862	59,120,963
86	Rolled-In with Hydro Adj.	919,114	14,537,470	4,493,393	0	8,254,827	25,106,695	3,738,889	1,855,713	214,862	59,120,963
87	Rolled-In with Off-Sys Adj.	919,114	14,537,470	4,493,393	0	8,254,827	25,106,695	3,738,889	1,855,713	214,862	59,120,963
88											
89	System Energy Factor										
90	Accord	1.5546%	24.5894%	7.6003%	0.0000%	13.9626%	42.4667%	6.3241%	3.1388%	0.3634%	100.00%
91	Modified Accord	1.5546%	24.5894%	7.6003%	0.0000%	13.9626%	42.4667%	6.3241%	3.1388%	0.3634%	100.00%
92	Rolled-In	1.5546%	24.5894%	7.6003%	0.0000%	13.9626%	42.4667%	6.3241%	3.1388%	0.3634%	100.00%
93	Rolled-In with Hydro Adj.	1.5546%	24.5894%	7.6003%	0.0000%	13.9626%	42.4667%	6.3241%	3.1388%	0.3634%	100.00%
94	Rolled-In with Off-Sys Adj.	1.5546%	24.5894%	7.6003%	0.0000%	13.9626%	42.4667%	6.3241%	3.1388%	0.3634%	100.00%
95											
96	System Generation Factor										
97	Accord	1.6015%	25.9294%	7.9620%	0.0000%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%	100.00%
98	Modified Accord	1.6015%	25.9294%	7.9620%	0.0000%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%	100.00%
99	Rolled-In	1.6015%	25.9294%	7.9620%	0.0000%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%	100.00%
100	Rolled-In with Hydro Adj.	1.6015%	25.9294%	7.9620%	0.0000%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%	100.00%
101	Rolled-In with Off-Sys Adj.	1.6015%	25.9294%	7.9620%	0.0000%	12.7389%	42.8146%	5.7832%	2.7832%	0.3873%	100.00%



1 JAM Dec 2012 Results OR 13MA

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

3  
4  
5  
6

7 Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

10		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border		Utah	FERC	
11	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDAHO	WYO	FERC	Loads	Pac. Power	R.M.P.	Juris	Juris
12												Division	Division	Input	Input
13	Jan-12	136.5	2,396.0	729.5		1,058.9	3,333.1	394.1	257.6	27.9	0.0	4,320.8	4,012.7	3,361.0	27.9
14	Feb-12	140.9	2,353.6	720.6		1,032.6	3,214.2	429.1	227.6	26.1	0.0	4,247.8	3,896.9	3,240.3	26.1
15	Mar-12	138.5	2,341.9	662.1		997.7	3,068.9	372.7	215.3	24.4	0.0	4,140.2	3,681.3	3,093.3	24.4
16	Apr-12	135.4	2,134.0	585.5		946.9	2,883.2	347.9	239.3	26.1	0.0	3,801.8	3,496.5	2,909.3	26.1
17	May-12	134.3	1,833.1	621.5		920.3	3,691.6	601.5	202.1	33.6	0.0	3,509.2	4,529.0	3,725.3	33.6
18	Jun-12	124.8	1,948.6	629.7		1,034.1	3,962.5	546.2	199.6	37.6	0.0	3,737.3	4,746.0	4,000.1	37.6
19	Jul-12	146.0	2,227.7	775.4		1,056.8	4,485.1	609.8	197.9	46.8	0.0	4,205.9	5,339.6	4,531.9	46.8
20	Aug-12	139.7	2,085.0	714.3		1,065.2	4,461.4	523.3	205.4	47.2	0.0	4,004.2	5,237.3	4,508.6	47.2
21	Sep-12	122.0	2,055.6	665.3		984.7	4,000.5	479.3	228.7	38.7	0.0	3,827.6	4,747.1	4,039.2	38.7
22	Oct-12	115.3	1,975.0	587.9		998.2	3,090.0	402.2	226.2	24.5	0.0	3,676.5	3,743.0	3,114.5	24.5
23	Nov-12	128.0	2,127.2	695.2		1,066.3	3,388.2	431.0	223.6	28.1	0.0	4,016.7	4,070.8	3,416.3	28.1
24	Dec-12	141.7	2,405.2	699.7		1,048.9	3,510.7	439.9	205.0	30.0	0.0	4,295.6	4,185.7	3,540.7	30.0
25	<b>Total Coin. Peak</b>	<b>1,603.2</b>	<b>25,882.9</b>	<b>8,086.8</b>		<b>12,210.6</b>	<b>43,089.6</b>	<b>5,577.1</b>	<b>2,628.2</b>	<b>391.0</b>	<b>0.0</b>	<b>47,783.6</b>	<b>51,685.9</b>	<b>43,480.5</b>	<b>391.0</b>

26															
27	<b>Load Curtailment</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

28

29 Coincidental System Peaks Temperature Adjustment

30		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border		Utah	FERC	
31	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	Loads	Pac. Power	R.M.P.	Juris	Juris
32												Division	Division	Input	Input
33	Jan-12	(2.6)	(5.6)	(22.7)		5.0	9.3	1.3	1.2	-	-	(25.9)	11.8	9.3	-
34	Feb-12	(2.6)	(53.6)	(16.0)		(0.7)	23.0	11.4	0.4	-	-	(73.0)	34.8	23.0	-
35	Mar-12	(5.4)	-	0.7		12.3	(5.8)	0.1	1.5	-	-	7.5	(4.1)	(5.8)	-
36	Apr-12	0.4	36.3	(3.0)		10.6	(8.8)	(2.2)	2.3	-	-	44.2	(8.7)	(8.8)	-
37	May-12	0.4	68.0	0.1		1.8	(30.3)	1.0	0.3	-	-	70.2	(29.0)	(30.3)	-
38	Jun-12	1.7	(45.1)	-		(17.3)	(289.2)	(7.9)	(1.3)	-	-	(60.7)	(298.4)	(289.2)	-
39	Jul-12	0.1	152.8	(19.5)		(31.0)	(250.0)	(2.8)	(1.2)	-	-	102.4	(254.0)	(250.0)	-
40	Aug-12	(1.7)	(20.8)	(62.0)		(18.2)	(145.8)	(33.7)	(0.4)	-	-	(102.7)	(179.9)	(145.8)	-
41	Sep-12	(2.7)	(17.2)	(13.8)		6.8	(20.1)	(12.3)	0.8	-	-	(26.8)	(31.7)	(20.1)	-
42	Oct-12	(1.2)	(21.9)	(9.0)		(0.8)	22.6	7.7	(0.1)	-	-	(33.0)	30.1	22.6	-
43	Nov-12	3.0	27.6	36.8		16.0	(1.1)	2.9	3.5	-	-	83.3	5.3	(1.1)	-
44	Dec-12	6.9	86.2	16.5		2.1	70.9	(0.5)	0.6	-	-	111.7	71.0	70.9	-
45	<b>Total Adj.</b>	<b>(3.7)</b>	<b>206.7</b>	<b>(92.0)</b>	<b>-</b>	<b>(13.6)</b>	<b>(625.2)</b>	<b>(35.0)</b>	<b>7.4</b>	<b>-</b>	<b>-</b>	<b>97.4</b>	<b>(652.8)</b>	<b>(625.2)</b>	<b>-</b>
46	<b>Net Coin. Peak</b>	<b>1,599.5</b>	<b>26,089.6</b>	<b>7,994.8</b>	<b>0.0</b>	<b>12,197.0</b>	<b>42,464.4</b>	<b>5,542.1</b>	<b>2,635.7</b>	<b>391.0</b>	<b>0.0</b>	<b>47,881.0</b>	<b>51,033.1</b>	<b>42,855.4</b>	<b>391.0</b>

47 Input Range for Expected Owned  
 48 Hydro Peak at time of system peak

Input Range for Firm Off-system  
 sales for resale peak at system  
 peak

50							Hydro Data Input			Firm Off-system Data	
	51 MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	50 Rolled-In 51 Data Input	Pac. Power	R.M.P.	Pac. Power	R.M.P.
52											
53	Jan-09	0	0	Jul-08	0	0	0	0	0	0	0
54	Feb-09	0	0	Aug-08	0	0	0	0	0	0	0
55	Mar-09	0	0	Sep-08	0	0	0	0	0	0	0
56	Apr-09	0	0	Oct-08	0	0	0	0	0	0	0
57	May-09	0	0	Nov-08	0	0	0	0	0	0	0
58	Jun-09	0	0	Dec-08	0	0	0	0	0	0	0
59	Jul-09	0	0	Jan-09	0	0	0	0	0	0	0
60	Aug-09	0	0	Feb-09	0	0	0	0	0	0	0
61	Sep-09	0	0	Mar-09	0	0	0	0	0	0	0
62	Oct-09	0	0	Apr-09	0	0	0	0	0	0	0
63	Nov-09	0	0	May-09	0	0	0	0	0	0	0
64	Dec-09	0	0	Jun-09	0	0	0	0	0	0	0
65											
66	Total Pk	0.0	0.0	Total Pk	0.0	0.0	0.0	0.0	0.0	0.0	0.0
67											
68											
69											
70											
71											

72 JAM Dec 2012 Results OR 13MA

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

74	75	76	77	Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
MONTH	MWH	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC		
78	Jan-12	2,611	3.69%	4.9	88.2	26.1	0.0	39.2	123.3	14.6	9.5	1.0	
79	Feb-12	361	0.51%	0.7	11.7	3.6	0.0	5.3	16.5	2.2	1.2	0.1	
80	Mar-12	286	0.40%	0.5	9.5	2.7	0.0	4.1	12.4	1.5	0.9	0.1	
81	Apr-12	173	0.24%	0.3	5.3	1.4	0.0	2.3	7.0	0.8	0.6	0.1	
82	May-12	1,103	1.56%	2.1	29.6	9.7	0.0	14.4	57.1	9.4	3.2	0.5	
83	Jun-12	4,085	5.77%	7.3	109.8	36.3	0.0	58.7	212.0	31.1	11.4	2.2	
84	Jul-12	9,708	13.71%	20.0	326.5	103.7	0.0	140.7	580.8	83.3	27.0	6.4	
85	Aug-12	11,593	16.38%	22.6	338.0	106.8	0.0	171.5	706.7	80.2	33.6	7.7	
86	Sep-12	9,382	13.25%	15.8	270.1	86.3	0.0	131.4	527.5	61.9	30.4	5.1	
87	Oct-12	11,681	16.50%	18.8	322.3	95.5	0.0	164.6	513.6	67.6	37.3	4.0	
88	Nov-12	10,479	14.80%	19.4	319.0	108.3	0.0	160.2	501.4	64.2	33.6	4.2	
89	Dec-12	9,328	13.18%	19.6	328.3	94.4	0.0	138.5	472.0	57.9	27.1	4.0	
90													
91		70,790	100.00%	132	2,158	675	-	1,031	3,730	475	216	35	
92													
93	SSCCT Factor			1.56%	25.54%	7.98%	0.00%	12.20%	44.13%	5.62%	2.55%	0.42%	100.00%
94	SSGCT Factor			1.56%	25.22%	7.90%	0.00%	12.61%	43.82%	5.81%	2.68%	0.41%	100.00%
95													
96													
97													
98													

99 JAM Dec 2012 Results OR 13MA

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

		MWH				Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
MONTH	Cholla IV	APS	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC		
105	Jan-12	115,145	142,785	257,930	18.34%	24.6	438.4	129.6	0.0	195.1	613.0	72.5	47.5	5.1	
106	Feb-12	144,266	69,015	213,281	15.16%	21.0	348.8	106.8	0.0	156.5	490.9	66.8	34.6	4.0	
107	Mar-12	162,055	-	162,055	11.52%	15.3	269.8	76.4	0.0	116.4	352.9	43.0	25.0	2.8	
108	Apr-12	148,981	-	148,981	10.59%	14.4	229.9	61.7	0.0	101.4	304.5	36.6	25.6	2.8	
109	May-12	133,286	(77,940)	55,346	3.94%	5.3	74.8	24.5	0.0	36.3	144.1	23.7	8.0	1.3	
110	Jun-12	97,252	(137,860)	(40,608)	-2.89%	-3.7	-55.0	-18.2	0.0	-29.4	-106.1	-15.5	-5.7	-1.1	
111	Jul-12	141,635	(142,570)	(936)	-0.07%	-0.1	-1.6	-0.5	0.0	-0.7	-2.8	-0.4	-0.1	0.0	
112	Aug-12	126,064	(142,520)	(16,456)	-1.17%	-1.6	-24.2	-7.6	0.0	-12.2	-50.5	-5.7	-2.4	-0.6	
113	Sep-12	83,398	(68,660)	14,738	1.05%	1.3	21.4	6.8	0.0	10.4	41.7	4.9	2.4	0.4	
114	Oct-12	79,692	78,285	157,977	11.23%	12.8	219.4	65.0	0.0	112.0	349.6	46.0	25.4	2.8	
115	Nov-12	78,167	138,000	216,167	15.37%	20.1	331.2	112.5	0.0	166.3	520.6	66.7	34.9	4.3	
116	Dec-12	95,191	142,800	237,991	16.92%	25.2	421.6	121.2	0.0	177.8	606.0	74.4	34.8	5.1	
117															
118		1,405,131	1,335	1,406,466	100.00%	135	2,274	678	-	1,030	3,264	413	230	27	
119															
120	SSCCH Factor					1.67%	28.25%	8.42%	0.00%	12.79%	40.54%	5.13%	2.85%	0.33%	100.00%
121															
122	SSGCH Factor					1.62%	27.61%	8.33%	0.00%	13.17%	40.80%	5.20%	2.95%	0.33%	100.00%
123															
124															
125															
126															
127															

128 JAM Dec 2012 Results OR 13MA

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

		Total	Proportion	Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
MONTH				CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
134	Jan-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
135	Feb-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
136	Mar-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
137	Apr-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
138	May-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
139	Jun-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
140	Jul-12	41,600	34%	49.3	803.8	255.3	0.0	346.4	1430.1	205.0	66.4	15.8	
141	Aug-12	43,200	35%	48.4	723.8	228.7	0.0	367.1	1513.3	171.7	71.9	16.5	
142	Sep-12	38,400	31%	37.2	635.3	203.1	0.0	309.0	1240.6	145.5	71.5	12.1	
143	Oct-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
144	Nov-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
145	Dec-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
146													
147		123,200	100%	135	2,163	687	-	1,023	4,184	522	210	44	
148													
149	SSCP Factor			1.50%	24.12%	7.66%	0.00%	11.40%	46.65%	5.82%	2.34%	0.50%	100.00%
150													
151	SSGC Factor			1.53%	23.93%	7.54%	0.00%	11.86%	46.04%	6.15%	2.49%	0.48%	100.00%

JAM Dec 2012 Results OR 13MA

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

Contract	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC-UP&L	OTHER	
Wells	4,051	65,587	20,140	-	32,222	108,297	14,628	7,040	980	-	252,945
Rocky Reach	-	-	-	-	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-	-	-	-	-
Surplus	-	99,176	15,849	-	-	-	-	-	-	-	115,025
0	-	-	-	-	-	-	-	-	-	-	-
Total	4,051	164,763	35,988	-	32,222	108,297	14,628	7,040	980	-	367,970
MC Factor	1.1009%	44.7763%	9.7802%	0.0000%	8.7568%	29.4311%	3.9754%	1.9132%	0.2662%	0.0000%	100.0000%

1 JAM Dec 2012 Results OR 13MA

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

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

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10	MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
13	Jan-12	79,854	1,403,542	448,251		732,102	2,139,349	276,461	172,481	15,688	0	2,663,750	2,603,979	2,155,036	15,688
14	Feb-12	71,142	1,262,337	383,075		680,000	1,994,329	267,299	150,654	15,680	0	2,398,553	2,427,963	2,010,009	15,680
15	Mar-12	74,687	1,283,080	367,214		679,941	1,965,546	261,010	155,150	16,112	0	2,404,922	2,397,819	1,981,658	16,112
16	Apr-12	69,240	1,085,723	306,169		636,268	1,881,363	237,419	153,299	15,635	0	2,097,401	2,287,716	1,896,998	15,635
17	May-12	81,840	1,100,372	325,053		650,295	1,989,257	369,363	153,817	17,131	0	2,157,559	2,529,568	2,006,389	17,131
18	Jun-12	80,930	1,078,120	323,132		678,576	2,240,876	442,837	144,849	20,013	0	2,160,759	2,848,573	2,260,888	20,013
19	Jul-12	89,248	1,204,897	392,662		709,547	2,504,474	467,783	142,269	23,182	0	2,396,353	3,137,708	2,527,656	23,182
20	Aug-12	89,334	1,266,997	399,016		695,445	2,534,797	396,650	151,492	23,591	0	2,450,793	3,106,530	2,558,388	23,591
21	Sep-12	72,237	1,114,174	350,324		640,443	2,054,078	283,853	155,932	17,929	0	2,177,178	2,511,791	2,072,007	17,929
22	Oct-12	63,235	1,155,854	366,823		707,363	1,976,440	264,654	167,251	16,436	0	2,293,276	2,424,781	1,992,876	16,436
23	Nov-12	68,878	1,198,807	389,237		714,544	2,011,216	243,386	153,342	15,926	0	2,371,465	2,423,871	2,027,143	15,926
24	Dec-12	82,209	1,381,013	433,565		724,034	2,197,458	291,983	148,648	17,538	0	2,620,821	2,655,625	2,214,996	17,538
25	<b>Total Input</b>	<b>922,835</b>	<b>14,534,917</b>	<b>4,484,520</b>	<b>0</b>	<b>8,248,559</b>	<b>25,489,182</b>	<b>3,802,699</b>	<b>1,849,181</b>	<b>214,862</b>	<b>0</b>	<b>28,190,831</b>	<b>31,355,924</b>	<b>25,704,044</b>	<b>214,862</b>

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27	<b>Load Curtailment</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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29 Temperature Adjustment

30	MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
33	Jan-12	(2,408)	(12,928)	(12,393)		3,743	13,320	3,173	754	-	-	(23,985)	17,247	13,320	-
34	Feb-12	(1,308)	(15,394)	7,797		(3,125)	13,717	1,595	(629)	-	-	(12,031)	14,684	13,717	-
35	Mar-12	(2,495)	(43,686)	(417)		10,820	3,615	2,472	2,147	-	-	(35,779)	8,234	3,615	-
36	Apr-12	(107)	2,101	5,879		5,155	(24,881)	(4,591)	1,065	-	-	13,028	(28,408)	(24,881)	-
37	May-12	218	3,026	3,515		1,600	7,436	(382)	357	-	-	8,360	7,411	7,436	-
38	Jun-12	985	22,639	8,644		(12,134)	(155,530)	(16,458)	(548)	-	-	20,133	(172,536)	(155,530)	-
39	Jul-12	429	30,736	(17,138)		(20,146)	(119,229)	(31,187)	(1,068)	-	-	(6,120)	(151,484)	(119,229)	-
40	Aug-12	(1,317)	(29,865)	(23,995)		(1,902)	(164,326)	(30,672)	309	-	-	(57,079)	(194,688)	(164,326)	-
41	Sep-12	(1,254)	(8,907)	(3,149)		3,733	(42,412)	376	484	-	-	(9,577)	(41,552)	(42,412)	-
42	Oct-12	710	12,111	2,435		7,046	14,317	2,415	1,390	-	-	22,303	18,121	14,317	-
43	Nov-12	2,999	34,776	19,043		9,570	34,952	5,870	1,893	-	-	66,389	42,715	34,952	-
44	Dec-12	(174)	7,945	18,652		1,908	36,533	3,579	378	-	-	28,331	40,491	36,533	-
45	<b>Total Adj.</b>	<b>(3,722)</b>	<b>2,563</b>	<b>8,873</b>	<b>-</b>	<b>6,268</b>	<b>(382,487)</b>	<b>(63,810)</b>	<b>6,532</b>	<b>-</b>	<b>-</b>	<b>13,972</b>	<b>(439,765)</b>	<b>(382,487)</b>	<b>-</b>
46	<b>Net Energy</b>	<b>919,114</b>	<b>14,537,470</b>	<b>4,493,393</b>	<b>-</b>	<b>8,254,827</b>	<b>25,106,695</b>	<b>3,738,889</b>	<b>1,855,713</b>	<b>214,862</b>	<b>-</b>	<b>28,204,803</b>	<b>30,916,159</b>	<b>25,321,557</b>	<b>214,862</b>

47 Input Range for Expected Owned

48 Hydro Peak at time of system peak

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50	MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Hydro Data input		Firm Off-system Data		R.M.P. Off Sys	Days in	
51							Roll-In Data Input	Pac. Power	R.M.P.	Pac. Power	R.M.P.	100% LF	Months
53	Jan-09	0	0	Jul-08	0	0	0	0	0	0	0	0	31
54	Feb-09	0	0	Aug-08	0	0	0	0	0	0	0	0	31
55	Mar-09	0	0	Sep-08	0	0	0	0	0	0	0	0	30
56	Apr-09	0	0	Oct-08	0	0	0	0	0	0	0	0	31
57	May-09	0	0	Nov-08	0	0	0	0	0	0	0	0	30
58	Jun-09	0	0	Dec-08	0	0	0	0	0	0	0	0	31
59	Jul-09	0	0	Jan-09	0	0	0	0	0	0	0	0	31
60	Aug-09	0	0	Feb-09	0	0	0	0	0	0	0	0	28
61	Sep-09	0	0	Mar-09	0	0	0	0	0	0	0	0	31
62	Oct-09	0	0	Apr-09	0	0	0	0	0	0	0	0	30
63	Nov-09	0	0	May-09	0	0	0	0	0	0	0	0	31
64	Dec-09	0	0	Jun-09	0	0	0	0	0	0	0	0	30

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66	<b>Total Pk</b>	0	0	<b>Total Pk</b>	0	0	0	0	0	0	0	0	0
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72 JAM Dec 2012 Results OR 13MA

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

74													
75													
76													
77	MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
78	Jan-12	2,611	3.69%	2,857	51,291	16,076	-	27,141	79,398	10,314	6,390	579	
79	Feb-12	361	0.51%	356	6,365	1,895	-	3,455	10,249	1,372	766	80	
80	Mar-12	286	0.40%	291	5,004	1,481	-	2,789	7,950	1,064	635	65	
81	Apr-12	173	0.24%	169	2,652	761	-	1,564	4,525	568	376	38	
82	May-12	1,103	1.56%	1,279	17,199	5,121	-	10,161	31,123	5,751	2,403	267	
83	Jun-12	4,085	5.77%	4,727	63,520	19,145	-	38,458	120,337	24,605	8,327	1,155	
84	Jul-12	9,708	13.71%	12,298	169,457	51,500	-	94,546	327,117	59,876	19,365	3,179	
85	Aug-12	11,593	16.38%	14,414	202,595	61,414	-	113,576	388,192	59,933	24,859	3,863	
86	Sep-12	9,382	13.25%	9,407	146,477	46,010	-	85,371	266,600	37,668	20,729	2,376	
87	Oct-12	11,681	16.50%	10,552	192,728	60,932	-	117,886	328,499	44,070	27,828	2,712	
88	Nov-12	10,479	14.80%	10,640	182,604	60,437	-	107,189	302,889	36,897	22,979	2,358	
89	Dec-12	9,328	13.18%	10,810	183,029	59,591	-	95,660	294,383	38,948	19,638	2,311	
90													
91		70,790	100.00%	77,800	1,222,921	384,463	-	697,794	2,161,262	321,064	154,294	18,983	
92													
93	SSECT Factor			1.54%	24.27%	7.63%	0.00%	13.85%	42.89%	6.37%	3.06%	0.38%	100.00%
94													
95													
96													
97													
98													

99 JAM Dec 2012 Results OR 13MA

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

101															
102															
103															
104	MONTH	MWH Cholla IV	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
105	Jan-12	115,145	142,785	257,930	18.34%	14,203	255,023	79,931	-	134,945	394,774	51,282	31,769	2,877	
106	Feb-12	144,266	69,015	213,281	15.16%	10,590	189,091	59,273	-	102,644	304,507	40,776	22,750	2,378	
107	Mar-12	162,055	-	162,055	11.52%	8,318	142,805	42,263	-	79,590	226,889	30,359	18,124	1,856	
108	Apr-12	148,981	-	148,981	10.59%	7,323	115,228	33,054	-	67,943	196,649	24,662	16,351	1,656	
109	May-12	133,288	(77,940)	55,346	3.94%	3,229	43,420	12,930	-	25,653	78,573	14,520	6,067	674	
110	Jun-12	97,252	(137,860)	(40,608)	-2.89%	(2,365)	(31,781)	(9,579)	-	(19,242)	(60,209)	(12,311)	(4,166)	(578)	
111	Jul-12	141,635	(142,570)	(936)	-0.07%	(60)	(822)	(250)	-	(459)	(1,587)	(290)	(94)	(15)	
112	Aug-12	126,064	(142,520)	(16,456)	-1.17%	(1,030)	(14,475)	(4,388)	-	(8,115)	(27,735)	(4,282)	(1,776)	(276)	
113	Sep-12	83,398	(68,660)	14,738	1.05%	744	11,582	3,638	-	6,750	21,080	2,978	1,639	188	
114	Oct-12	79,692	78,285	157,977	11.23%	7,183	131,188	41,476	-	80,244	223,606	29,988	18,942	1,846	
115	Nov-12	76,167	138,000	216,167	15.37%	11,047	189,596	62,751	-	111,293	314,486	38,309	23,859	2,448	
116	Dec-12	95,191	142,800	237,991	16.92%	13,881	235,028	76,520	-	122,838	378,018	50,013	25,217	2,968	
117															
118		1,405,131	1,335	1,406,466	100.00%	73,063	1,265,882	397,619	-	704,085	2,049,051	266,014	158,682	16,022	
119															
120	SSECH Factor					1.48%	25.67%	8.06%	0.00%	14.28%	41.56%	5.40%	3.22%	0.32%	100.00%
121															
122															
123															
124															
125															
126															
127															

128 JAM Dec 2012 Results OR 13MA

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

130													
131													
132													
133	MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
134	Jan-12	-	0%	-	-	-	-	-	-	-	-	-	
135	Feb-12	-	0%	-	-	-	-	-	-	-	-	-	
136	Mar-12	-	0%	-	-	-	-	-	-	-	-	-	
137	Apr-12	-	0%	-	-	-	-	-	-	-	-	-	
138	May-12	-	0%	-	-	-	-	-	-	-	-	-	
139	Jun-12	-	0%	-	-	-	-	-	-	-	-	-	
140	Jul-12	41,600	34%	30,280.3	417,226.5	126,800.4	-	232,784.6	805,407.4	147,421.9	47,678.4	7,827.7	
141	Aug-12	43,200	35%	30,863.2	433,799.6	131,500.8	-	243,190.5	831,204.1	128,330.1	53,229.0	8,272.3	
142	Sep-12	38,400	31%	22,124.6	344,498.7	108,210.5	-	200,782.2	627,012.8	88,590.7	48,752.7	5,588.3	
143	Oct-12	-	0%	-	-	-	-	-	-	-	-	-	
144	Nov-12	-	0%	-	-	-	-	-	-	-	-	-	
145	Dec-12	-	0%	-	-	-	-	-	-	-	-	-	
146													
147		123,200	100%	83,268	1,195,525	366,512	-	676,757	2,263,624	364,343	149,660	21,688	
148													
149	SSEP Factor			1.63%	23.34%	7.16%	0.00%	13.21%	44.20%	7.11%	2.92%	0.42%	100.00%
150													

OREGON  
ANNUAL EMBEDDED COSTS  
December-12  
13 MONTH AVERAGE BALANCE

## Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	30,629,629				Page 2.7, West only
403HP	Hydro Depreciation Expense	18,254,212				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	11,141,875				Page 2.16, West only
	<b>Total West Hydro Operating Expense</b>	<b>60,025,715</b>				
330 - 336	Hydro Electric Plant in Service	723,877,168				Page 2.23, West only
302 & 182M	Hydro Relicensing	173,622,224				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(210,206,090)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(30,395,798)				Page 2.39, West only
154	Materials and Supplies	1,669				Page 2.32, West only
	<b>West Hydro Net Rate Base</b>	<b>656,899,173</b>				
	Pre-tax Return	10.88%				
	<b>Rate Base Revenue Requirement</b>	<b>71,461,087</b>				
	<b>Annual Embedded Cost</b>					
	<b>West Hydro-Electric Resources</b>	<b>131,486,803</b>	3,519,956	37.35	(40,130,313)	MWh from GRID

## Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,885,662	367,970	15.99	(12,054,886)	GRID
	Grant Reasonable Portion	(9,491,382)			(9,491,382)	GRID
		(3,605,720)			(21,546,268)	

## Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	27,060,313	408,868	66.18	7,125,777	
555	Oregon Annual Qualified Facilities Costs	11,093,256	87,597	126.64	6,822,411	
555	Idaho Annual Qualified Facilities Costs	4,294,767	73,817	58.18	695,775	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	751,760	11,395	65.98	196,215	
555	California Annual Qualified Facilities Costs	3,958,371	30,010	131.90	2,495,208	
555	Washington Annual Qualified Facilities Costs	-	-	-	-	
	<b>Total Qualified Facilities Costs</b>	<b>47,158,468</b>	<b>611,687</b>	<b>77.10</b>	<b>17,335,386</b>	GRID

## All Other Generation Resources

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

Account	Description	Amount	Mwh	\$/Mwh	Reference	
500 - 514	Steam Operation & Maintenance Expense	1,127,832,048			Page 2.5	
535 - 545	East Hydro Operation & Maintenance Expense	8,724,332			Page 2.7, East only	
546 - 554	Other Generation Operation & Maintenance Expense	361,548,854			Page 2.8	
555	Other Purchased Power Contracts	661,643,364			GRID less QF and Mid-C	
40910	Production Tax Credit	(109,336,702)			Page 2.20	
4118	SO2 Emission Allowances	(1,248,413)			Page 2.4	
	James River / Little Mountain Offset	(5,052,094)			James River Adj (Tab 5)	
	REC Revenues	72,823,885			Green Tag (Tab 3)	
403SP	Steam Depreciation Expense	232,421,041			Page 2.15	
403HP	East Hydro Depreciation Expense	4,191,437			Page 2.15, East only	
403OP	Other Generation Depreciation Expense	107,917,078			Page 2.15	
403MP	Mining Depreciation Expense	0			Page 2.15	
404IP	East Hydro Relicensing Amortization	324,306			Page 2.16, East only	
406	Amortization of Plant Acquisition Costs	5,193,044			Page 2.17	
	<b>Total All Other Operating Expenses</b>	<b>2,466,982,179</b>				
310 - 316	Steam Electric Plant in Service	6,684,186,943			Page 2.21	
330 - 336	East Hydro Electric Plant in Service	162,292,344			Page 2.23, East only	
302 & 186M	East Hydro Relicensing	9,790,356			Page 2.29, East only	
340 - 346	Other Electric Plant in Service	3,133,661,999			Page 2.24	
399	Mining	483,666,467			Page 2.28	
108SP	Steam Accumulated Depreciation Reserve	(2,648,639,933)			Page 2.36	
108OP	Other Generation Accumulated Depreciation Reserve	(510,568,342)			Page 2.36	
108MP	Other Accumulated Depreciation Reserve	(161,587,870)			Page 2.38, East only	
108HP	East Hydro Accumulated Depreciation Reserve	(50,693,903)			Page 2.36, East only	
111IP	East Hydro Relicensing Accumulated Reserve	(4,205,876)			Page 2.39, East only	
114	Electric Plant Acquisition Adjustment	159,175,508			Page 2.31	
115	Accumulated Provision Acquisition Adjustment	(115,566,094)			Page 2.31	
151	Fuel Stock	266,962,863			Page 2.32	
253.16 - 253.19	Joint Owner WC Deposit	(6,633,743)			Page 2.32	
253.98	SO2 Emission Allowances	(869,683)			Page 2.34	
154	Materials & Supplies	93,059,789			Page 2.32	
154	East Hydro Materials & Supplies					
	<b>Total Net Rate Base</b>	<b>7,494,030,824</b>				
	Pre-tax Return	10.88%				
	<b>Rate Base Revenue Requirement</b>	<b>815,241,687</b>				
	<b>Annual Embedded Cost</b>					
	<b>All Other Generation Resources</b>	<b>3,282,223,867</b>	67,320,118	48.76		MWh from GRID
<b>Total Annual Embedded Costs</b>		<b>3,457,263,417</b>	<b>71,819,731</b>	<b>48.14</b>		

**Non-Levelized Embedded Cost Differential**

Embedded Cost Differentials		TOTAL	CA	OR	WA	WY	UT	ID	FERC
Company Owned Hydro	DGP	(33,353,498)	(1,107,453)	(17,930,852)	(5,505,938)	(8,809,255)	-	-	-
Company Owned Hydro	SG	33,353,498	534,143	8,648,356	2,655,608	5,177,133	14,280,165	1,928,914	129,180
Mid-C Contract	MC	(20,837,831)	(229,394)	(9,330,403)	(2,037,980)	(2,223,384)	(6,132,795)	(828,396)	(55,478)
Mid-C Contract	SG	20,837,831	333,710	5,403,121	1,659,110	3,234,450	8,921,633	1,205,102	80,706
Total Non-Levelized ECD		-	(468,994)	(13,209,779)	(3,229,201)	(2,621,056)	17,069,002	2,305,620	154,408
		-	-	-	-	-	-	-	-
	DGP	100%	3.320%	53.760%	16.508%	26.412%	0.000%	0.000%	0.000%
	SG	100%	1.601%	25.929%	7.962%	15.522%	42.815%	5.783%	0.387%
	MC	100%	1.101%	44.776%	9.780%	10.670%	29.431%	3.975%	0.266%



Oregon Results of Operations  
ANNUAL EMBEDDED COSTS  
Twelve Months Ended December 2012  
13 Month Average

## 2010 Protocol ECD

### Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
535 - 545	Hydro Operation & Maintenance Expense	30,629,629			Page 2.7, West only
403HP	Hydro Depreciation Expense	18,254,212			Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	11,141,875			Page 2.16, West only
	<b>Total West Hydro Operating Expense</b>	<b>60,025,715</b>			
330 - 336	Hydro Electric Plant in Service	723,877,168			Page 2.23, West only
302 & 182M	Hydro Relicensing	173,622,224			Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(210,206,090)			Page 2.36, West only
111IP / 111HP	Hydro Relicensing Accumulated Reserve	(30,395,798)			Page 2.39, West only
154	Materials and Supplies	1,669			Page 2.32, West only
	<b>West Hydro Net Rate Base</b>	<b>656,899,173</b>			
	Pre-tax Return	10.88%			
	<b>Rate Base Revenue Requirement</b>	<b>71,461,087</b>			
	<b>Annual Embedded Cost</b>				
	<b>West Hydro-Electric Resources</b>	<b>131,486,803</b>	3,519,956	37.35	(33,353,498) MWh from GRID

### Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Annual Mid-C Contracts Costs	5,885,662	367,970	15.99	(11,346,449) GRID
	Grant Reasonable Portion	(9,491,382)			(9,491,382) GRID
		(3,605,720)			(20,837,831)

### Qualified Facilities

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

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,125,575,383			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	8,724,332			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	67,488,968			Page 2.8
555	Other Purchased Power Contracts	92,028,762			GRID less QF and Mid-C
40910	Renewable Energy Credit	0			Page 2.20
4118	SO <sub>2</sub> Emission Allowances	(1,248,413)			Page 2.4
	James River / Little Mountain Offset	(5,052,094)			James River Adj (Tab 5)
	REC Revenues	0			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	231,806,233			Page 2.15
403HP	East Hydro Depreciation Expense	4,191,437			Page 2.15, East only
403OP	Other Generation Depreciation Expense	9,266,816			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP / 404 HP	East Hydro Relicensing Amortization	324,306			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,193,044			Page 2.17
	<b>Total All Other Operating Expenses</b>	<b>1,538,298,773</b>			
310 - 316	Steam Electric Plant in Service	6,657,681,598			Page 2.21
330 - 336	East Hydro Electric Plant in Service	162,292,344			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	288,767,131			Page 2.24
399	Mining	483,666,467			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,645,218,769)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(97,293,218)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(161,587,870)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(50,693,903)			Page 2.36, East only
111IP / 111HP	East Hydro Relicensing Accumulated Reserve	(4,205,876)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	159,175,508			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(115,566,094)			Page 2.31
151	Fuel Stock	263,586,874			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(6,633,743)			Page 2.32
253.98	SO <sub>2</sub> Emission Allowances	(869,683)			Page 2.34
154	Materials & Supplies	93,059,789			Page 2.32
154	East Hydro Materials & Supplies	0			
	<b>Total Net Rate Base</b>	<b>5,035,950,911</b>			
	Pre-tax Return	10.88%			
	<b>Rate Base Revenue Requirement</b>	<b>547,838,301</b>			
	<b>Annual Embedded Cost</b>				
	<b>All Other Generation Resources</b>	<b>2,086,137,075</b>	44,546,820	46.83	MWh from GRID
<b>Total Annual Embedded Costs</b>		<b>2,214,018,158</b>	<b>48,434,747</b>	<b>45.71</b>	





**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	SE	-\$50		-\$1	-\$12	-\$4	-\$9	-\$21	-\$3	\$0
<b>4118000 Total</b>			<b>-\$50</b>		<b>-\$1</b>	<b>-\$12</b>	<b>-\$4</b>	<b>-\$9</b>	<b>-\$21</b>	<b>-\$3</b>	<b>\$0</b>
4211000	GAIN DISPOS PROP	OR	\$34	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	SG	-\$575	-\$9	-\$149	-\$46	-\$89	-\$246	-\$3	-\$2	\$0
4211000	GAIN DISPOS PROP	SO	-\$226	-\$5	-\$62	-\$17	-\$32	-\$96	-\$3	-\$1	\$0
4211000	GAIN DISPOS PROP	UT	-\$130	\$0	\$0	\$0	\$0	-\$130	\$0	\$0	\$0
<b>4211000 Total</b>			<b>-\$897</b>	<b>-\$14</b>	<b>-\$177</b>	<b>-\$63</b>	<b>-\$121</b>	<b>-\$472</b>	<b>-\$6</b>	<b>-\$3</b>	<b>\$0</b>
4212000	LOSS DISPOS PROP	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	SO	\$45	\$1	\$12	\$3	\$6	\$19	-\$3	\$0	\$0
4212000	LOSS DISPOS PROP	WA	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4212000 Total</b>			<b>\$71</b>	<b>\$1</b>	<b>\$13</b>	<b>\$29</b>	<b>\$7</b>	<b>\$19</b>	<b>-\$3</b>	<b>\$0</b>	<b>\$0</b>
4401000	RESIDENTIAL SALES	CA	\$50,465	\$50,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	\$69,340	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4401000	RESIDENTIAL SALES	OR	\$566,581	\$0	\$566,581	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$680,975	\$0	\$0	\$0	\$0	\$680,975	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	\$136,862	\$0	\$0	\$136,862	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$91,729	\$0	\$0	\$0	\$91,729	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYU	\$12,547	\$0	\$0	\$0	\$12,547	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	\$61	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4401000	RESIDENTIAL SALES	OR	-\$5,483	\$0	-\$5,483	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$101	\$0	\$0	\$0	\$0	\$101	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	-\$5,542	\$0	\$0	-\$5,542	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$76	\$0	\$0	\$0	\$76	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	-\$3,945	\$0	\$0	\$0	\$0	-\$3,945	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	-\$2,176	\$0	\$0	-\$2,176	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	-\$1,672	\$0	\$0	\$0	-\$1,672	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	\$89	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	-\$64	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4401000	RESIDENTIAL SALES	OR	\$1,612	\$0	\$1,612	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$3,037	\$0	\$0	\$0	\$0	\$3,037	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	\$898	\$0	\$0	\$898	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$1,161	\$0	\$0	\$0	\$1,161	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYU	\$81	\$0	\$0	\$0	\$81	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	-\$2	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4401000	RESIDENTIAL SALES	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	-\$14	\$0	\$0	\$0	\$0	-\$14	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	-\$6	\$0	\$0	-\$6	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	-\$17	\$0	\$0	\$0	-\$17	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	\$1,063	\$1,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	\$1,785	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4401000	RESIDENTIAL SALES	OR	\$13,939	\$0	\$13,939	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$18,865	\$0	\$0	\$0	\$0	\$18,865	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	\$4,387	\$0	\$0	\$4,387	\$0	\$0	\$0	\$0	\$0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	WYP	\$1,171	\$0	\$0	\$0	\$1,171	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OTHER	\$1,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,679
4401000	RESIDENTIAL SALES	OTHER	-\$1,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,142
4401000	RESIDENTIAL SALES	OTHER	\$1,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,102
<b>4401000 Total</b>			<b>\$1,639,628</b>	<b>\$51,693</b>	<b>\$576,653</b>	<b>\$134,424</b>	<b>\$105,081</b>	<b>\$699,018</b>	<b>-\$249</b>	<b>\$0</b>	<b>\$1,640</b>
4403000	BPA REG BAL-RES	IDU	-\$1,738	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4403000	BPA REG BAL-RES	OR	-\$20,568	\$0	-\$20,568	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BAL-RES	WA	-\$5,952	\$0	\$0	-\$5,952	\$0	\$0	\$0	\$0	\$0
<b>4403000 Total</b>			<b>-\$28,258</b>	<b>\$0</b>	<b>-\$20,568</b>	<b>-\$5,952</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$50</b>	<b>\$0</b>	<b>\$0</b>
4421000	COMMERCIAL SALES	CA	\$33,284	\$33,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	IDU	\$36,509	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4421000	COMMERCIAL SALES	OR	\$420,592	\$0	\$420,592	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	UT	\$632,598	\$0	\$0	\$0	\$0	\$632,598	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WA	\$111,307	\$0	\$0	\$111,307	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYP	\$111,091	\$0	\$0	\$0	\$111,091	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYU	\$11,766	\$0	\$0	\$0	\$11,766	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	CA	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	IDU	\$37	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4421000	COMMERCIAL SALES	OR	-\$5,278	\$0	-\$5,278	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	UT	\$96	\$0	\$0	\$0	\$0	\$96	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WA	-\$4,483	\$0	\$0	-\$4,483	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYP	\$110	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	UT	-\$4,133	\$0	\$0	\$0	\$0	-\$4,133	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WA	-\$1,681	\$0	\$0	-\$1,681	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYP	-\$2,393	\$0	\$0	\$0	-\$2,393	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	CA	-\$405	-\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	IDU	\$432	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4421000	COMMERCIAL SALES	OR	-\$1,769	\$0	-\$1,769	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	UT	\$4,213	\$0	\$0	\$0	\$0	\$4,213	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WA	-\$170	\$0	\$0	-\$170	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYP	\$2,566	\$0	\$0	\$0	\$2,566	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYU	\$321	\$0	\$0	\$0	\$321	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	CA	\$684	\$684	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	IDU	\$938	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4421000	COMMERCIAL SALES	OR	\$9,186	\$0	\$9,186	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	UT	\$16,792	\$0	\$0	\$0	\$0	\$16,792	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WA	\$3,608	\$0	\$0	\$3,608	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYP	\$833	\$0	\$0	\$0	\$833	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYP	\$191	\$0	\$0	\$0	\$191	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	OTHER	\$797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$797
4421000	COMMERCIAL SALES	OTHER	-\$955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$955
4421000	COMMERCIAL SALES	OTHER	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025
<b>4421000 Total</b>			<b>\$1,377,760</b>	<b>\$33,613</b>	<b>\$422,732</b>	<b>\$108,580</b>	<b>\$124,486</b>	<b>\$649,566</b>	<b>-\$200</b>	<b>\$0</b>	<b>\$867</b>
4421200	BPA REG BAL-INDUST	IDU	-\$16	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4421200	BPA REG BAL-INDUST	OR	-\$3	\$0	-\$3	\$0	\$0	\$0	\$0	\$0	\$0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421200	BPA REG BAL-INDUST	WA	-\$19	\$0	\$0	-\$19	\$0	\$0	\$0	\$0	\$0
<b>4421200 Total</b>			<b>-\$39</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3</b>	<b>-\$19</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$50</b>	<b>\$0</b>
4421400	BPA REG BAL-IRRIG	IDU	-\$1,096	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4421400	BPA REG BAL-IRRIG	OR	-\$700	\$0	-\$700	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	WA	-\$529	\$0	\$0	-\$529	\$0	\$0	\$0	\$0	\$0
<b>4421400 Total</b>			<b>-\$2,325</b>	<b>\$0</b>	<b>-\$700</b>	<b>-\$529</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$50</b>	<b>\$0</b>
4421500	BPA REG BAL-COMMRC	IDU	-\$120	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4421500	BPA REG BAL-COMMRC	OR	-\$963	\$0	-\$963	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	WA	-\$461	\$0	\$0	-\$461	\$0	\$0	\$0	\$0	\$0
<b>4421500 Total</b>			<b>-\$1,545</b>	<b>\$0</b>	<b>-\$963</b>	<b>-\$461</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$50</b>	<b>\$0</b>
4422000	IND SLS/EXCL IRRIG	CA	\$2,399	\$2,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	IDU	\$18,165	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4422000	IND SLS/EXCL IRRIG	OR	\$141,600	\$0	\$141,600	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	UT	\$334,010	\$0	\$0	\$0	\$0	\$334,010	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WA	\$49,777	\$0	\$0	\$49,777	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYP	\$294,924	\$0	\$0	\$0	\$294,924	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYU	\$100,061	\$0	\$0	\$0	\$100,061	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	IDU	\$73,155	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4422000	IND SLS/EXCL IRRIG	UT	\$112,687	\$0	\$0	\$0	\$0	\$112,687	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	IDU	\$145	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4422000	IND SLS/EXCL IRRIG	OR	-\$2,231	\$0	-\$2,231	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	UT	\$70	\$0	\$0	\$0	\$0	\$70	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WA	-\$2,040	\$0	\$0	-\$2,040	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYP	\$501	\$0	\$0	\$0	\$501	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	UT	-\$2,588	\$0	\$0	\$0	\$0	-\$2,588	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WA	-\$840	\$0	\$0	-\$840	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYP	-\$11,215	\$0	\$0	\$0	-\$11,215	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	CA	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	IDU	\$479	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4422000	IND SLS/EXCL IRRIG	OR	-\$176	\$0	-\$176	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	UT	-\$962	\$0	\$0	\$0	\$0	-\$962	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WA	\$1,239	\$0	\$0	\$1,239	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYP	\$42	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYU	\$1,630	\$0	\$0	\$0	\$1,630	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	IDU	\$331	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4422000	IND SLS/EXCL IRRIG	OR	\$820	\$0	\$820	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	UT	\$7,711	\$0	\$0	\$0	\$0	\$7,711	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WA	\$1,612	\$0	\$0	\$1,612	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYP	\$187	\$0	\$0	\$0	\$187	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYP	\$792	\$0	\$0	\$0	\$792	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	OTHER	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271
4422000	IND SLS/EXCL IRRIG	OTHER	-\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$534
4422000	IND SLS/EXCL IRRIG	OTHER	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$427
<b>4422000 Total</b>			<b>\$1,122,625</b>	<b>\$2,577</b>	<b>\$140,012</b>	<b>\$49,747</b>	<b>\$386,922</b>	<b>\$450,928</b>	<b>-\$249</b>	<b>\$0</b>	<b>\$163</b>



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	CA	\$12,084	\$12,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	IDU	\$60,372	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4423000	INDUST SALES-IRRIG	OR	\$20,422	\$0	\$20,422	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	UT	\$16,531	\$0	\$0	\$0	\$0	\$16,531	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	\$13,060	\$0	\$0	\$13,060	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYP	\$1,971	\$0	\$0	\$0	\$1,971	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYU	\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	-\$240	\$0	-\$240	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	-\$575	\$0	\$0	-\$575	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	CA	-\$3	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	\$16	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	\$18	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	CA	-\$4	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	CA	\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	IDU	\$1,809	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	\$463	\$0	\$463	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	UT	\$469	\$0	\$0	\$0	\$0	\$469	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	\$455	\$0	\$0	\$455	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYP	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OTHER	-\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$153
4423000	INDUST SALES-IRRIG	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
<b>4423000 Total</b>			<b>\$127,357</b>	<b>\$12,230</b>	<b>\$20,660</b>	<b>\$12,958</b>	<b>\$2,359</b>	<b>\$17,003</b>	<b>-\$100</b>	<b>\$0</b>	<b>-\$36</b>
4441000	PUB ST/HWY LIGHT	CA	\$431	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	IDU	\$484	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4441000	PUB ST/HWY LIGHT	OR	\$6,209	\$0	\$6,209	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	\$9,852	\$0	\$0	\$0	\$0	\$9,852	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	\$1,296	\$0	\$0	\$1,296	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYP	\$1,789	\$0	\$0	\$0	\$1,789	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYU	\$417	\$0	\$0	\$0	\$417	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	OR	-\$19	\$0	-\$19	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	-\$57	\$0	\$0	-\$57	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	CA	-\$9	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	IDU	\$2	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4441000	PUB ST/HWY LIGHT	OR	\$112	\$0	\$112	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	-\$255	\$0	\$0	\$0	\$0	-\$255	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYP	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	WYU	-\$9		\$0	\$0		-\$9	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	CA	\$10		\$10	\$0		\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	IDU	\$13		\$0	\$0		\$0	\$0	-\$50	\$0
4441000	PUB ST/HWY LIGHT	OR	\$154		\$0	\$154		\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	\$281		\$0	\$0		\$0	\$281	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	\$27		\$0	\$0	\$27		\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYP	\$18		\$0	\$0		\$18	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	OTHER	-\$15		\$0	\$0		\$0	\$0	\$0	-\$15
4441000	PUB ST/HWY LIGHT	OTHER	-\$755		\$0	\$0		\$0	\$0	\$0	-\$755
<b>4441000 Total</b>			<b>\$19,998</b>	<b>\$432</b>	<b>\$6,456</b>	<b>\$1,264</b>	<b>\$2,239</b>	<b>\$9,879</b>	<b>-\$150</b>	<b>\$0</b>	<b>-\$770</b>
4451000	OTHER SALES PUBLIC	UT	\$16,308		\$0	\$0		\$0	\$16,308	\$0	\$0
4451000	OTHER SALES PUBLIC	UT	\$3		\$0	\$0		\$0	\$3	\$0	\$0
4451000	OTHER SALES PUBLIC	UT	-\$459		\$0	\$0		\$0	-\$459	\$0	\$0
4451000	OTHER SALES PUBLIC	UT	\$420		\$0	\$0		\$0	\$420	\$0	\$0
4451000	OTHER SALES PUBLIC	OTHER	-\$10		\$0	\$0		\$0	\$0	\$0	-\$10
4451000	OTHER SALES PUBLIC	OTHER	\$0		\$0	\$0		\$0	\$0	\$0	\$0
<b>4451000 Total</b>			<b>\$16,263</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,273</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$9</b>
4471000	ON-SYS WHOLE-FIRM	OR	\$1,040		\$0	\$1,040		\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	FERC	\$5,564		\$0	\$0		\$0	\$0	\$0	\$5,564
4471000	ON-SYS WHOLE-FIRM	FERC	\$4,052		\$0	\$0		\$0	\$0	\$0	\$4,052
4471000	ON-SYS WHOLE-FIRM	WYP	\$20		\$0	\$0		\$20	\$0	\$0	\$0
<b>4471000 Total</b>			<b>\$10,676</b>	<b>\$0</b>	<b>\$1,040</b>	<b>\$0</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,616</b>
4471300	POST MERGER FIRM	SG	\$125,506	\$2,010	\$32,543	\$9,993	\$19,481	\$53,735		-\$3	\$486
<b>4471300 Total</b>			<b>\$125,506</b>	<b>\$2,010</b>	<b>\$32,543</b>	<b>\$9,993</b>	<b>\$19,481</b>	<b>\$53,735</b>	<b>-\$3</b>	<b>\$486</b>	<b>\$0</b>
4471400	S/T FIRM WHOLESale	SG	\$371,420	\$5,948	\$96,307	\$29,572	\$57,652	\$159,022		-\$3	\$1,439
4471400	S/T FIRM WHOLESale	SG	\$605	\$10	\$157	\$48	\$94	\$259		-\$3	\$2
4471400	S/T FIRM WHOLESale	SG	-\$2,853	-\$46	-\$740	-\$227	-\$443	-\$1,221		-\$3	-\$11
4471400	S/T FIRM WHOLESale	SG	-\$194,989	-\$3,123	-\$50,559	-\$15,525	-\$30,266	-\$83,484		-\$3	-\$755
4471400	S/T FIRM WHOLESale	SG	\$7,088	\$114	\$1,838	\$564	\$1,100	\$3,035		-\$3	\$27
4471400	S/T FIRM WHOLESale	SG	\$4,170	\$67	\$1,081	\$332	\$647	\$1,785		-\$3	\$16
4471400	S/T FIRM WHOLESale	SG	-\$593	-\$9	-\$154	-\$47	-\$92	-\$254		-\$3	-\$2
<b>4471400 Total</b>			<b>\$184,850</b>	<b>\$2,960</b>	<b>\$47,930</b>	<b>\$14,718</b>	<b>\$28,692</b>	<b>\$79,143</b>	<b>-\$20</b>	<b>\$716</b>	<b>\$0</b>
4472000	SLS FOR RESL-SURP	SG	-\$728	-\$12	-\$189	-\$58	-\$113	-\$312		-\$3	-\$3
<b>4472000 Total</b>			<b>-\$728</b>	<b>-\$12</b>	<b>-\$189</b>	<b>-\$58</b>	<b>-\$113</b>	<b>-\$312</b>	<b>-\$3</b>	<b>-\$3</b>	<b>\$0</b>
4476100	BOOKOUTS NETTED-GAIN	SG	\$9,457	\$151	\$2,452	\$753	\$1,468	\$4,049		-\$3	\$37
4476100	BOOKOUTS NETTED-GAIN	SG	\$568	\$9	\$147	\$45	\$88	\$243		-\$3	\$2
<b>4476100 Total</b>			<b>\$10,025</b>	<b>\$161</b>	<b>\$2,599</b>	<b>\$798</b>	<b>\$1,556</b>	<b>\$4,292</b>	<b>-\$6</b>	<b>\$39</b>	<b>\$0</b>
4476200	TRADING NETTED-GAINS	SG	\$152	\$2	\$39	\$12	\$24	\$65		-\$3	\$1
<b>4476200 Total</b>			<b>\$152</b>	<b>\$2</b>	<b>\$39</b>	<b>\$12</b>	<b>\$24</b>	<b>\$65</b>	<b>-\$3</b>	<b>\$1</b>	<b>\$0</b>
4479000	TRANS SRVC	FERC	\$84	\$0	\$0	\$0	\$0	\$0		\$0	\$84
4479000	TRANS SRVC	WYP	\$4	\$0	\$0	\$0	\$4	\$0		\$0	\$0
<b>4479000 Total</b>			<b>\$88</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84</b>
4501000	FORF DISC/INT-RES	CA	\$210	\$210	\$0	\$0	\$0	\$0		\$0	\$0
4501000	FORF DISC/INT-RES	IDU	\$218	\$0	\$0	\$0	\$0	\$0		-\$50	\$0
4501000	FORF DISC/INT-RES	OR	\$2,960	\$0	\$2,960	\$0	\$0	\$0		\$0	\$0
4501000	FORF DISC/INT-RES	UT	\$2,313	\$0	\$0	\$0	\$0	\$2,313		\$0	\$0



### Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4501000	FORF DISC/INT-RES	WA	\$522	\$0	\$0	\$522	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	WYP	\$370	\$0	\$0	\$0	\$370	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	WYU	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
<b>4501000 Total</b>			<b>\$6,644</b>	<b>\$210</b>	<b>\$2,960</b>	<b>\$522</b>	<b>\$420</b>	<b>\$2,313</b>	<b>-\$50</b>	<b>\$0</b>	<b>\$0</b>
4502000	FORF DISC/INT-COMM	CA	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	IDU	\$43	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4502000	FORF DISC/INT-COMM	OR	\$692	\$0	\$692	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	UT	\$775	\$0	\$0	\$0	\$0	\$775	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	WA	\$137	\$0	\$0	\$137	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	WYP	\$126	\$0	\$0	\$0	\$126	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	WYU	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
<b>4502000 Total</b>			<b>\$1,858</b>	<b>\$66</b>	<b>\$692</b>	<b>\$137</b>	<b>\$145</b>	<b>\$775</b>	<b>-\$50</b>	<b>\$0</b>	<b>\$0</b>
4503000	FORF DISC/INT-IND	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	IDU	\$222	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4503000	FORF DISC/INT-IND	OR	\$185	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	UT	\$274	\$0	\$0	\$0	\$0	\$274	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WA	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WYP	\$78	\$0	\$0	\$0	\$78	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WYU	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0
<b>4503000 Total</b>			<b>\$857</b>	<b>\$21</b>	<b>\$185</b>	<b>\$38</b>	<b>\$117</b>	<b>\$274</b>	<b>-\$50</b>	<b>\$0</b>	<b>\$0</b>
4504000	GOVT MUNI/ALL OTH	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4504000	GOVT MUNI/ALL OTH	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	UT	\$74	\$0	\$0	\$0	\$0	\$74	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WA	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WYP	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4504000 Total</b>			<b>\$87</b>	<b>\$1</b>	<b>\$3</b>	<b>-\$2</b>	<b>\$9</b>	<b>\$74</b>	<b>-\$50</b>	<b>\$0</b>	<b>\$0</b>
4511000	ACCOUNT SERV CHG	CA	\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	IDU	\$68	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4511000	ACCOUNT SERV CHG	OR	\$510	\$0	\$510	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3	\$0
4511000	ACCOUNT SERV CHG	UT	\$2,651	\$0	\$0	\$0	\$0	\$2,651	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WA	\$103	\$0	\$0	\$103	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYP	\$120	\$0	\$0	\$0	\$120	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	CA	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0
4511000	ACCOUNT SERV CHG	OR	\$293	\$0	\$293	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	UT	\$479	\$0	\$0	\$0	\$0	\$479	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WA	\$57	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYP	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
<b>4511000 Total</b>			<b>\$4,448</b>	<b>\$40</b>	<b>\$803</b>	<b>\$160</b>	<b>\$213</b>	<b>\$3,131</b>	<b>-\$103</b>	<b>\$0</b>	<b>\$0</b>
4512000	TAMPER/RECONNECT	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0





**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4512000	TAMPER/RECONNECT	OR	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4512000 Total</b>			<b>\$41</b>	<b>\$2</b>	<b>\$21</b>	<b>\$4</b>	<b>\$1</b>	<b>\$13</b>	<b>-\$50</b>	<b>\$0</b>	<b>\$0</b>
4513000	OTHER	CA	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	IDU	\$5	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4513000	OTHER	OR	\$756	\$0	\$756	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	SO	\$11	\$0	\$3	\$1	\$2	\$5	-\$3	\$0	\$0
4513000	OTHER	UT	\$719	\$0	\$0	\$0	\$0	\$719	\$0	\$0	\$0
4513000	OTHER	WA	-\$10	\$0	\$0	-\$10	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	WYP	\$267	\$0	\$0	\$0	\$267	\$0	\$0	\$0	\$0
4513000	OTHER	WYU	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0
<b>4513000 Total</b>			<b>\$1,908</b>	<b>\$74</b>	<b>\$759</b>	<b>-\$9</b>	<b>\$355</b>	<b>\$724</b>	<b>-\$53</b>	<b>\$0</b>	<b>\$0</b>
4514100	ENERGY FINANSWER	UT	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
4514100	ENERGY FINANSWER	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4514100 Total</b>			<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4514400	ENGY FINANSWER LGHT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	ENGY FINANSWER LGHT	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
<b>4514400 Total</b>			<b>\$3</b>	<b>\$1</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4514900	ENGY FINNSWR 12000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4514900 Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4530000	SLS WATER & W PWR	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	-\$3	\$0
<b>4530000 Total</b>			<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3</b>	<b>\$0</b>
4541000	RENTS - COMMON	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$1	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4541000	RENTS - COMMON	OR	\$665	\$0	\$665	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SO	\$499	\$11	\$136	\$39	\$71	\$213	-\$3	\$1	\$0
4541000	RENTS - COMMON	UT	\$741	\$0	\$0	\$0	\$0	\$741	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$484	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$158	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4541000	RENTS - COMMON	OR	\$3,347	\$0	\$3,347	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$2,040	\$0	\$0	\$0	\$0	\$2,040	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$882	\$0	\$0	\$882	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$314	\$0	\$0	\$0	\$314	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$3	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4541000	RENTS - COMMON	OR	\$93	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$40	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$59	\$0	\$0	\$59	\$0	\$0	\$0	\$0	\$0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	WYP	\$11		\$0	\$0	\$0	\$11	\$0	\$0	\$0
4541000	RENTS - COMMON	WYU	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	-\$21	\$0	-\$21	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	-\$12	\$0	\$0	\$0	\$0	\$0	-\$12	\$0	\$0
4541000	RENTS - COMMON	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$175	\$3	\$45	\$14	\$27	\$75	-\$3	\$1	\$0
4541000	RENTS - COMMON	SG	\$724	\$12	\$188	\$58	\$112	\$310	-\$3	\$3	\$0
4541000	RENTS - COMMON	SO	\$1	\$0	\$0	\$0	\$0	\$0	-\$3	\$0	\$0
4541000	RENTS - COMMON	SG	\$1,336	\$21	\$346	\$106	\$207	\$572	-\$3	\$5	\$0
4541000	RENTS - COMMON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SO	\$98	\$2	\$27	\$8	\$14	\$42	-\$3	\$0	\$0
4541000	RENTS - COMMON	UT	\$460	\$0	\$0	\$0	\$0	\$460	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$20	\$0	\$5	\$2	\$3	\$9	-\$3	\$0	\$0
4541000	RENTS - COMMON	SO	\$95	\$2	\$26	\$7	\$14	\$41	-\$3	\$0	\$0
4541000	RENTS - COMMON	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$0	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
4541000	RENTS - COMMON	OR	\$97	\$0	\$97	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$134	\$0	\$0	\$0	\$0	\$134	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SO	\$2,961	\$66	\$809	\$230	\$420	\$1,262	-\$3	\$8	\$0
4541000	RENTS - COMMON	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
<b>4541000 Total</b>			<b>\$15,522</b>	<b>\$621</b>	<b>\$5,768</b>	<b>\$1,439</b>	<b>\$1,247</b>	<b>\$5,931</b>	<b>-\$225</b>	<b>\$19</b>	<b>\$0</b>
4542000	RENTS - NON COMMON	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
<b>4542000 Total</b>			<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4543000	MCI FOGWIRE REVENUES	SG	\$3,350	\$54	\$869	\$267	\$520	\$1,434	-\$3	\$13	\$0
<b>4543000 Total</b>			<b>\$3,350</b>	<b>\$54</b>	<b>\$869</b>	<b>\$267</b>	<b>\$520</b>	<b>\$1,434</b>	<b>-\$3</b>	<b>\$13</b>	<b>\$0</b>
4561100	Other Wheeling Rev	SG	\$0	\$0	\$0	\$0	\$0	\$0	-\$3	\$0	\$0
4561100	Other Wheeling Rev	SG	\$1,080	\$17	\$280	\$86	\$168	\$462	-\$3	\$4	\$0
4561100	Other Wheeling Rev	SG	\$1,141	\$18	\$296	\$91	\$177	\$489	-\$3	\$4	\$0
4561100	Other Wheeling Rev	SG	\$555	\$9	\$144	\$44	\$86	\$238	-\$3	\$2	\$0
4561100	Other Wheeling Rev	SG	\$289	\$5	\$75	\$23	\$45	\$124	-\$3	\$1	\$0
4561100	Other Wheeling Rev	SG	\$462	\$7	\$120	\$37	\$72	\$198	-\$3	\$2	\$0
4561100	Other Wheeling Rev	SG	\$1,109	\$18	\$288	\$88	\$172	\$475	-\$3	\$4	\$0
4561100	Other Wheeling Rev	SG	\$660	\$11	\$171	\$53	\$102	\$283	-\$3	\$3	\$0
4561100	Other Wheeling Rev	SG	\$1,973	\$32	\$512	\$157	\$306	\$845	-\$3	\$8	\$0
4561100	Other Wheeling Rev	SG	\$19	\$0	\$5	\$1	\$3	\$8	-\$3	\$0	\$0
4561100	Other Wheeling Rev	SG	\$1,305	\$21	\$338	\$104	\$203	\$559	-\$3	\$5	\$0
4561100	Other Wheeling Rev	SG	\$657	\$11	\$170	\$52	\$102	\$281	-\$3	\$3	\$0
4561100	Other Wheeling Rev	SG	\$18,842	\$302	\$4,886	\$1,500	\$2,925	\$8,067	-\$3	\$73	\$0
4561100	Other Wheeling Rev	SG	\$806	\$13	\$209	\$64	\$125	\$345	-\$3	\$3	\$0
4561100	Other Wheeling Rev	SG	\$59	\$1	\$15	\$5	\$9	\$25	-\$3	\$0	\$0



### Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4561100	Other Wheeling Rev	SG	\$438		\$7	\$113	\$35	\$68	\$187	-\$3	\$2	\$0
4561100	Other Wheeling Rev	SG	\$210		\$3	\$55	\$17	\$33	\$90	-\$3	\$1	\$0
4561100	Other Wheeling Rev	SG	\$588		\$9	\$152	\$47	\$91	\$252	-\$3	\$2	\$0
<b>4561100 Total</b>			<b>\$30,193</b>		<b>\$484</b>	<b>\$7,829</b>	<b>\$2,404</b>	<b>\$4,687</b>	<b>\$12,927</b>	<b>-\$52</b>	<b>\$117</b>	<b>\$0</b>
4561910	S/T FIRM WHEEL REV	SG	\$3,144		\$50	\$815	\$250	\$488	\$1,346	-\$3	\$12	\$0
<b>4561910 Total</b>			<b>\$3,144</b>		<b>\$50</b>	<b>\$815</b>	<b>\$250</b>	<b>\$488</b>	<b>\$1,346</b>	<b>-\$3</b>	<b>\$12</b>	<b>\$0</b>
4561920	L/T FIRM WHEEL REV	SG	\$2,350		\$38	\$609	\$187	\$365	\$1,006	-\$3	\$9	\$0
4561920	L/T FIRM WHEEL REV	SG	\$4,308		\$69	\$1,117	\$343	\$669	\$1,845	-\$3	\$17	\$0
4561920	L/T FIRM WHEEL REV	SG	\$16,431	\$263	\$4,260	\$1,308	\$2,550	\$7,035	-\$3	\$64	\$0	
4561920	L/T FIRM WHEEL REV	SG	-\$806	-\$13	-\$209	-\$64	-\$125	-\$345	-\$3	-\$3	\$0	
4561920	L/T FIRM WHEEL REV	SG	\$806	\$13	\$209	\$64	\$125	\$345	-\$3	\$3	\$0	
4561920	L/T FIRM WHEEL REV	SG	\$11,565	\$185	\$2,999	\$921	\$1,795	\$4,951	-\$3	\$45	\$0	
<b>4561920 Total</b>			<b>\$34,654</b>	<b>\$555</b>	<b>\$8,986</b>	<b>\$2,759</b>	<b>\$5,379</b>	<b>\$14,837</b>	<b>-\$17</b>	<b>\$134</b>	<b>\$0</b>	
4561930	NON-FIRM WHEEL REV	SE	\$13,847	\$215	\$3,405	\$1,052	\$2,368	\$5,880	-\$3	\$50	\$0	
<b>4561930 Total</b>			<b>\$13,847</b>	<b>\$215</b>	<b>\$3,405</b>	<b>\$1,052</b>	<b>\$2,368</b>	<b>\$5,880</b>	<b>-\$3</b>	<b>\$50</b>	<b>\$0</b>	
4561990	TRANSMN REV REFUND	SG	-\$3,313	-\$53	-\$859	-\$264	-\$514	-\$1,418	-\$3	-\$13	\$0	
4561990	TRANSMN REV REFUND	SG	\$0	\$0	\$0	\$0	\$0	\$0	-\$3	\$0	\$0	
4561990	TRANSMN REV REFUND	SG	-\$19	\$0	-\$5	-\$2	-\$3	-\$8	-\$3	\$0	\$0	
4561990	TRANSMN REV REFUND	SG	-\$1,141	-\$18	-\$296	-\$91	-\$177	-\$489	-\$3	-\$4	\$0	
4561990	TRANSMN REV REFUND	SG	-\$660	-\$11	-\$171	-\$53	-\$102	-\$283	-\$3	-\$3	\$0	
4561990	TRANSMN REV REFUND	SG	-\$289	-\$5	-\$75	-\$23	-\$45	-\$124	-\$3	-\$1	\$0	
<b>4561990 Total</b>			<b>-\$5,422</b>	<b>-\$87</b>	<b>-\$1,406</b>	<b>-\$432</b>	<b>-\$842</b>	<b>-\$2,322</b>	<b>-\$17</b>	<b>-\$21</b>	<b>\$0</b>	
4562100	USE OF FACIL REV	SG	\$16	\$0	\$4	\$1	\$3	\$7	-\$3	\$0	\$0	
<b>4562100 Total</b>			<b>\$16</b>	<b>\$0</b>	<b>\$4</b>	<b>\$1</b>	<b>\$3</b>	<b>\$7</b>	<b>-\$3</b>	<b>\$0</b>	<b>\$0</b>	
4562200	DSM REVENUES	OTHER	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112	
<b>4562200 Total</b>			<b>\$112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$112</b>	
4562300	MISC OTHER REV	SG	\$63	\$1	\$16	\$5	\$10	\$27	-\$3	\$0	\$0	
4562300	MISC OTHER REV	UT	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0	
4562300	MISC OTHER REV	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4562300	MISC OTHER REV	WA	-\$52	\$0	\$0	-\$52	\$0	\$0	\$0	\$0	\$0	
4562300	MISC OTHER REV	SG	\$1,080	\$17	\$280	\$86	\$168	\$462	-\$3	\$4	\$0	
4562300	MISC OTHER REV	SG	-\$294	-\$5	-\$76	-\$23	-\$46	-\$126	-\$3	-\$1	\$0	
4562300	MISC OTHER REV	SG	\$3,234	\$52	\$839	\$258	\$502	\$1,385	-\$3	\$13	\$0	
4562300	MISC OTHER REV	SG	\$784	\$13	\$203	\$62	\$122	\$336	-\$3	\$3	\$0	
4562300	MISC OTHER REV	SG	\$8,308	\$133	\$2,154	\$662	\$1,290	\$3,557	-\$3	\$32	\$0	
4562300	MISC OTHER REV	WYP	\$263	\$0	\$0	\$0	\$263	\$0	\$0	\$0	\$0	
4562300	MISC OTHER REV	SG	\$591	\$9	\$153	\$47	\$92	\$253	-\$3	\$2	\$0	
4562300	MISC OTHER REV	SG	\$11,596	\$186	\$3,007	\$923	\$1,800	\$4,965	-\$3	\$45	\$0	
4562300	MISC OTHER REV	SG	\$3,708	\$59	\$962	\$295	\$576	\$1,588	-\$3	\$14	\$0	
<b>4562300 Total</b>			<b>\$29,305</b>	<b>\$466</b>	<b>\$7,538</b>	<b>\$2,262</b>	<b>\$4,775</b>	<b>\$12,471</b>	<b>-\$26</b>	<b>\$113</b>	<b>\$0</b>	
4562400	M&S INVENTORY SALES	SO	\$13	\$0	\$4	\$1	\$2	\$6	-\$3	\$0	\$0	
4562400	M&S INVENTORY SALES	UT	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0	
<b>4562400 Total</b>			<b>\$30</b>	<b>\$0</b>	<b>\$4</b>	<b>\$1</b>	<b>\$2</b>	<b>\$22</b>	<b>-\$3</b>	<b>\$0</b>	<b>\$0</b>	
4562500	M&S INV COST OF SALE	SO	\$1	\$0	\$0	\$0	\$0	\$0	-\$3	\$0	\$0	
4562500	M&S INV COST OF SALE	UT	-\$136	\$0	\$0	\$0	\$0	-\$136	\$0	\$0	\$0	
<b>4562500 Total</b>			<b>-\$134</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$135</b>	<b>-\$3</b>	<b>\$0</b>	<b>\$0</b>	



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700	RNW ENRGY CRDT SALES	SG	-\$6,245	-\$100	-\$1,619	-\$497	-\$969	-\$2,674	-\$3	-\$24	\$0
4562700	RNW ENRGY CRDT SALES	SG	\$1,049	\$17	\$272	\$84	\$163	\$449	-\$3	\$4	\$0
4562700	RNW ENRGY CRDT SALES	SG	\$80,214	\$1,285	\$20,799	\$6,387	\$12,451	\$34,343	-\$3	\$311	\$0
4562700	RNW ENRGY CRDT SALES	OTHER	\$31,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,952
<b>4562700 Total</b>			<b>\$106,970</b>	<b>\$1,201</b>	<b>\$19,452</b>	<b>\$5,973</b>	<b>\$11,644</b>	<b>\$32,119</b>	<b>-\$9</b>	<b>\$291</b>	<b>\$31,952</b>
4562800	CA GHG Emission Allo	OTHER	\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,434
4562800	CA GHG Emission Allo	OTHER	-\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,434
<b>4562800 Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$4,848,611</b>	<b>\$109,627</b>	<b>\$1,286,752</b>	<b>\$342,264</b>	<b>\$702,158</b>	<b>\$2,070,958</b>	<b>-\$1,965</b>	<b>\$11,664</b>	<b>\$33,919</b>





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	\$18,449	\$295	\$4,784	\$1,469	\$2,864	\$7,899	\$1,067	\$71	\$0
<b>5000000 Total</b>					<b>\$18,449</b>	<b>\$295</b>	<b>\$4,784</b>	<b>\$1,469</b>	<b>\$2,864</b>	<b>\$7,899</b>	<b>\$1,067</b>	<b>\$71</b>	<b>\$0</b>
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	\$694	\$11	\$180	\$55	\$108	\$297	\$40	\$3	\$0
<b>5001000 Total</b>					<b>\$694</b>	<b>\$11</b>	<b>\$180</b>	<b>\$55</b>	<b>\$108</b>	<b>\$297</b>	<b>\$40</b>	<b>\$3</b>	<b>\$0</b>
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	\$376	\$6	\$92	\$29	\$64	\$160	\$24	\$1	\$0
<b>5010000 Total</b>					<b>\$376</b>	<b>\$6</b>	<b>\$92</b>	<b>\$29</b>	<b>\$64</b>	<b>\$160</b>	<b>\$24</b>	<b>\$1</b>	<b>\$0</b>
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	\$717,394	\$11,153	\$176,403	\$54,524	\$122,685	\$304,653	\$45,369	\$2,607	\$0
<b>5011000 Total</b>					<b>\$717,394</b>	<b>\$11,153</b>	<b>\$176,403</b>	<b>\$54,524</b>	<b>\$122,685</b>	<b>\$304,653</b>	<b>\$45,369</b>	<b>\$2,607</b>	<b>\$0</b>
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
<b>5011200 Total</b>					<b>\$28</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	\$9,152	\$142	\$2,250	\$696	\$1,565	\$3,886	\$579	\$33	\$0
<b>5012000 Total</b>					<b>\$9,152</b>	<b>\$142</b>	<b>\$2,250</b>	<b>\$696</b>	<b>\$1,565</b>	<b>\$3,886</b>	<b>\$579</b>	<b>\$33</b>	<b>\$0</b>
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	\$397	\$6	\$98	\$30	\$68	\$169	\$25	\$1	\$0
<b>5013000 Total</b>					<b>\$397</b>	<b>\$6</b>	<b>\$98</b>	<b>\$30</b>	<b>\$68</b>	<b>\$169</b>	<b>\$25</b>	<b>\$1</b>	<b>\$0</b>
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	\$14,775	\$230	\$3,633	\$1,123	\$2,527	\$6,275	\$934	\$54	\$0
<b>5013500 Total</b>					<b>\$14,775</b>	<b>\$230</b>	<b>\$3,633</b>	<b>\$1,123</b>	<b>\$2,527</b>	<b>\$6,275</b>	<b>\$934</b>	<b>\$54</b>	<b>\$0</b>
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	\$10	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
<b>5014000 Total</b>					<b>\$10</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$2</b>	<b>\$4</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	\$7,719	\$120	\$1,898	\$587	\$1,320	\$3,278	\$488	\$28	\$0
<b>5014500 Total</b>					<b>\$7,719</b>	<b>\$120</b>	<b>\$1,898</b>	<b>\$587</b>	<b>\$1,320</b>	<b>\$3,278</b>	<b>\$488</b>	<b>\$28</b>	<b>\$0</b>
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	\$291	\$5	\$72	\$22	\$50	\$124	\$18	\$1	\$0
<b>5015000 Total</b>					<b>\$291</b>	<b>\$5</b>	<b>\$72</b>	<b>\$22</b>	<b>\$50</b>	<b>\$124</b>	<b>\$18</b>	<b>\$1</b>	<b>\$0</b>
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5015100 Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	\$26,797	\$429	\$6,948	\$2,134	\$4,160	\$11,473	\$1,550	\$104	\$0
<b>5020000 Total</b>					<b>\$26,797</b>	<b>\$429</b>	<b>\$6,948</b>	<b>\$2,134</b>	<b>\$4,160</b>	<b>\$11,473</b>	<b>\$1,550</b>	<b>\$104</b>	<b>\$0</b>
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	\$1,591	\$25	\$413	\$127	\$247	\$681	\$92	\$6	\$0
<b>5022000 Total</b>					<b>\$1,591</b>	<b>\$25</b>	<b>\$413</b>	<b>\$127</b>	<b>\$247</b>	<b>\$681</b>	<b>\$92</b>	<b>\$6</b>	<b>\$0</b>
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
<b>5023000 Total</b>					<b>\$7</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	\$86	\$1	\$22	\$7	\$13	\$37	\$5	\$0	\$0
<b>5024000 Total</b>					<b>\$86</b>	<b>\$1</b>	<b>\$22</b>	<b>\$7</b>	<b>\$13</b>	<b>\$37</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	\$13,328	\$213	\$3,456	\$1,061	\$2,069	\$5,706	\$771	\$52	\$0
<b>5029000 Total</b>					<b>\$13,328</b>	<b>\$213</b>	<b>\$3,456</b>	<b>\$1,061</b>	<b>\$2,069</b>	<b>\$5,706</b>	<b>\$771</b>	<b>\$52</b>	<b>\$0</b>
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	\$3,937	\$61	\$968	\$299	\$673	\$1,672	\$249	\$14	\$0
<b>5030000 Total</b>					<b>\$3,937</b>	<b>\$61</b>	<b>\$968</b>	<b>\$299</b>	<b>\$673</b>	<b>\$1,672</b>	<b>\$249</b>	<b>\$14</b>	<b>\$0</b>
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	\$3,837	\$61	\$995	\$305	\$596	\$1,643	\$222	\$15	\$0
<b>5050000 Total</b>					<b>\$3,837</b>	<b>\$61</b>	<b>\$995</b>	<b>\$305</b>	<b>\$596</b>	<b>\$1,643</b>	<b>\$222</b>	<b>\$15</b>	<b>\$0</b>
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	\$60	\$1	\$16	\$5	\$9	\$26	\$3	\$0	\$0
<b>5051000 Total</b>					<b>\$60</b>	<b>\$1</b>	<b>\$16</b>	<b>\$5</b>	<b>\$9</b>	<b>\$26</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	\$76,302	\$1,222	\$19,785	\$6,075	\$11,844	\$32,669	\$4,413	\$296	\$0
<b>5060000 Total</b>					<b>\$76,302</b>	<b>\$1,222</b>	<b>\$19,785</b>	<b>\$6,075</b>	<b>\$11,844</b>	<b>\$32,669</b>	<b>\$4,413</b>	<b>\$296</b>	<b>\$0</b>
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	\$1,137	\$18	\$295	\$91	\$176	\$487	\$66	\$4	\$0
<b>5061000 Total</b>					<b>\$1,137</b>	<b>\$18</b>	<b>\$295</b>	<b>\$91</b>	<b>\$176</b>	<b>\$487</b>	<b>\$66</b>	<b>\$4</b>	<b>\$0</b>
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	\$689	\$11	\$179	\$55	\$107	\$295	\$40	\$3	\$0
<b>5061100 Total</b>					<b>\$689</b>	<b>\$11</b>	<b>\$179</b>	<b>\$55</b>	<b>\$107</b>	<b>\$295</b>	<b>\$40</b>	<b>\$3</b>	<b>\$0</b>
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
<b>5061200 Total</b>					<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	\$732	\$12	\$190	\$58	\$114	\$314	\$42	\$3	\$0
<b>5061300 Total</b>					<b>\$732</b>	<b>\$12</b>	<b>\$190</b>	<b>\$58</b>	<b>\$114</b>	<b>\$314</b>	<b>\$42</b>	<b>\$3</b>	<b>\$0</b>
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	\$2,442	\$39	\$633	\$194	\$379	\$1,046	\$141	\$9	\$0
<b>5061400 Total</b>					<b>\$2,442</b>	<b>\$39</b>	<b>\$633</b>	<b>\$194</b>	<b>\$379</b>	<b>\$1,046</b>	<b>\$141</b>	<b>\$9</b>	<b>\$0</b>
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	\$170	\$3	\$44	\$14	\$26	\$73	\$10	\$1	\$0
<b>5061500 Total</b>					<b>\$170</b>	<b>\$3</b>	<b>\$44</b>	<b>\$14</b>	<b>\$26</b>	<b>\$73</b>	<b>\$10</b>	<b>\$1</b>	<b>\$0</b>
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	\$38	\$1	\$10	\$3	\$6	\$16	\$2	\$0	\$0
<b>5061600 Total</b>					<b>\$38</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$6</b>	<b>\$16</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	\$1,441	\$23	\$374	\$115	\$224	\$617	\$83	\$6	\$0
<b>5062000 Total</b>					<b>\$1,441</b>	<b>\$23</b>	<b>\$374</b>	<b>\$115</b>	<b>\$224</b>	<b>\$617</b>	<b>\$83</b>	<b>\$6</b>	<b>\$0</b>
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	-\$34,024	-\$545	-\$8,822	-\$2,709	-\$5,281	-\$14,567	-\$1,968	-\$132	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
<b>5063000 Total</b>			<b>-\$34,024</b>	<b>-\$545</b>	<b>-\$8,822</b>	<b>-\$2,709</b>	<b>-\$5,281</b>	<b>-\$14,567</b>	<b>-\$1,968</b>	<b>-\$132</b>	<b>\$0</b>	
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0
<b>5064000 Total</b>			<b>\$16</b>	<b>\$0</b>	<b>\$4</b>	<b>\$1</b>	<b>\$3</b>	<b>\$7</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	\$470	\$8	\$122	\$37	\$73	\$201	\$27	\$2
<b>5065000 Total</b>			<b>\$470</b>	<b>\$8</b>	<b>\$122</b>	<b>\$37</b>	<b>\$73</b>	<b>\$201</b>	<b>\$27</b>	<b>\$2</b>	<b>\$0</b>	
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	\$1,448	\$23	\$376	\$115	\$225	\$620	\$84	\$6
<b>5066000 Total</b>			<b>\$1,448</b>	<b>\$23</b>	<b>\$376</b>	<b>\$115</b>	<b>\$225</b>	<b>\$620</b>	<b>\$84</b>	<b>\$6</b>	<b>\$0</b>	
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	\$3,330	\$53	\$863	\$265	\$517	\$1,426	\$193	\$13
<b>5067000 Total</b>			<b>\$3,330</b>	<b>\$53</b>	<b>\$863</b>	<b>\$265</b>	<b>\$517</b>	<b>\$1,426</b>	<b>\$193</b>	<b>\$13</b>	<b>\$0</b>	
5068000	MISC STM EXP TRAVL	STEX	Steam O&M Expense	SG	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
<b>5068000 Total</b>			<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
5069000	MISC STM EXP WTSFY	STEX	Steam O&M Expense	SG	\$148	\$2	\$38	\$12	\$23	\$63	\$9	\$1
<b>5069000 Total</b>			<b>\$148</b>	<b>\$2</b>	<b>\$38</b>	<b>\$12</b>	<b>\$23</b>	<b>\$63</b>	<b>\$9</b>	<b>\$1</b>	<b>\$0</b>	
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	\$2,418	\$39	\$627	\$193	\$375	\$1,035	\$140	\$9
<b>5069900 Total</b>			<b>\$2,418</b>	<b>\$39</b>	<b>\$627</b>	<b>\$193</b>	<b>\$375</b>	<b>\$1,035</b>	<b>\$140</b>	<b>\$9</b>	<b>\$0</b>	
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	\$397	\$6	\$103	\$32	\$62	\$170	\$23	\$2
<b>5070000 Total</b>			<b>\$397</b>	<b>\$6</b>	<b>\$103</b>	<b>\$32</b>	<b>\$62</b>	<b>\$170</b>	<b>\$23</b>	<b>\$2</b>	<b>\$0</b>	
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	\$4,079	\$65	\$1,058	\$325	\$633	\$1,746	\$236	\$16
<b>5100000 Total</b>			<b>\$4,079</b>	<b>\$65</b>	<b>\$1,058</b>	<b>\$325</b>	<b>\$633</b>	<b>\$1,746</b>	<b>\$236</b>	<b>\$16</b>	<b>\$0</b>	
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	\$2,300	\$37	\$596	\$183	\$357	\$985	\$133	\$9
<b>5101000 Total</b>			<b>\$2,300</b>	<b>\$37</b>	<b>\$596</b>	<b>\$183</b>	<b>\$357</b>	<b>\$985</b>	<b>\$133</b>	<b>\$9</b>	<b>\$0</b>	
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	\$2,791	\$45	\$724	\$222	\$433	\$1,195	\$161	\$11
<b>5110000 Total</b>			<b>\$2,791</b>	<b>\$45</b>	<b>\$724</b>	<b>\$222</b>	<b>\$433</b>	<b>\$1,195</b>	<b>\$161</b>	<b>\$11</b>	<b>\$0</b>	
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	\$6,944	\$111	\$1,801	\$553	\$1,078	\$2,973	\$402	\$27
<b>5111000 Total</b>			<b>\$6,944</b>	<b>\$111</b>	<b>\$1,801</b>	<b>\$553</b>	<b>\$1,078</b>	<b>\$2,973</b>	<b>\$402</b>	<b>\$27</b>	<b>\$0</b>	
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	\$1,152	\$18	\$299	\$92	\$179	\$493	\$67	\$4
<b>5111100 Total</b>			<b>\$1,152</b>	<b>\$18</b>	<b>\$299</b>	<b>\$92</b>	<b>\$179</b>	<b>\$493</b>	<b>\$67</b>	<b>\$4</b>	<b>\$0</b>	
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	\$971	\$16	\$252	\$77	\$151	\$416	\$56	\$4
<b>5111200 Total</b>			<b>\$971</b>	<b>\$16</b>	<b>\$252</b>	<b>\$77</b>	<b>\$151</b>	<b>\$416</b>	<b>\$56</b>	<b>\$4</b>	<b>\$0</b>	
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	\$8,950	\$143	\$2,321	\$713	\$1,389	\$3,832	\$518	\$35
<b>5112000 Total</b>			<b>\$8,950</b>	<b>\$143</b>	<b>\$2,321</b>	<b>\$713</b>	<b>\$1,389</b>	<b>\$3,832</b>	<b>\$518</b>	<b>\$35</b>	<b>\$0</b>	
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0
<b>5114000 Total</b>			<b>\$15</b>	<b>\$0</b>	<b>\$4</b>	<b>\$1</b>	<b>\$2</b>	<b>\$6</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	\$96	\$2	\$25	\$8	\$15	\$41	\$6	\$0
<b>5116000 Total</b>			<b>\$96</b>	<b>\$2</b>	<b>\$25</b>	<b>\$8</b>	<b>\$15</b>	<b>\$41</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	\$1,416	\$23	\$367	\$113	\$220	\$606	\$82	\$5
<b>5117000 Total</b>			<b>\$1,416</b>	<b>\$23</b>	<b>\$367</b>	<b>\$113</b>	<b>\$220</b>	<b>\$606</b>	<b>\$82</b>	<b>\$5</b>	<b>\$0</b>	
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	\$1,169	\$19	\$303	\$93	\$182	\$501	\$68	\$5
<b>5118000 Total</b>			<b>\$1,169</b>	<b>\$19</b>	<b>\$303</b>	<b>\$93</b>	<b>\$182</b>	<b>\$501</b>	<b>\$68</b>	<b>\$5</b>	<b>\$0</b>	
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	\$1,650	\$26	\$428	\$131	\$256	\$707	\$95	\$6
<b>5119000 Total</b>			<b>\$1,650</b>	<b>\$26</b>	<b>\$428</b>	<b>\$131</b>	<b>\$256</b>	<b>\$707</b>	<b>\$95</b>	<b>\$6</b>	<b>\$0</b>	
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	\$230	\$4	\$60	\$18	\$36	\$99	\$13	\$1
<b>5119900 Total</b>			<b>\$230</b>	<b>\$4</b>	<b>\$60</b>	<b>\$18</b>	<b>\$36</b>	<b>\$99</b>	<b>\$13</b>	<b>\$1</b>	<b>\$0</b>	
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	\$16,944	\$271	\$4,394	\$1,349	\$2,630	\$7,255	\$980	\$66
<b>5120000 Total</b>			<b>\$16,944</b>	<b>\$271</b>	<b>\$4,394</b>	<b>\$1,349</b>	<b>\$2,630</b>	<b>\$7,255</b>	<b>\$980</b>	<b>\$66</b>	<b>\$0</b>	
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	\$21,702	\$348	\$5,627	\$1,728	\$3,369	\$9,292	\$1,255	\$84
<b>5121000 Total</b>			<b>\$21,702</b>	<b>\$348</b>	<b>\$5,627</b>	<b>\$1,728</b>	<b>\$3,369</b>	<b>\$9,292</b>	<b>\$1,255</b>	<b>\$84</b>	<b>\$0</b>	
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	\$176	\$3	\$46	\$14	\$27	\$75	\$10	\$1
<b>5121100 Total</b>			<b>\$176</b>	<b>\$3</b>	<b>\$46</b>	<b>\$14</b>	<b>\$27</b>	<b>\$75</b>	<b>\$10</b>	<b>\$1</b>	<b>\$0</b>	
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	\$6,063	\$97	\$1,572	\$483	\$941	\$2,596	\$351	\$23
<b>5121200 Total</b>			<b>\$6,063</b>	<b>\$97</b>	<b>\$1,572</b>	<b>\$483</b>	<b>\$941</b>	<b>\$2,596</b>	<b>\$351</b>	<b>\$23</b>	<b>\$0</b>	
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	\$669	\$11	\$173	\$53	\$104	\$286	\$39	\$3
<b>5121400 Total</b>			<b>\$669</b>	<b>\$11</b>	<b>\$173</b>	<b>\$53</b>	<b>\$104</b>	<b>\$286</b>	<b>\$39</b>	<b>\$3</b>	<b>\$0</b>	
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	\$374	\$6	\$97	\$30	\$58	\$160	\$22	\$1
<b>5121500 Total</b>			<b>\$374</b>	<b>\$6</b>	<b>\$97</b>	<b>\$30</b>	<b>\$58</b>	<b>\$160</b>	<b>\$22</b>	<b>\$1</b>	<b>\$0</b>	
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	\$3,298	\$53	\$855	\$263	\$512	\$1,412	\$191	\$13
<b>5121600 Total</b>			<b>\$3,298</b>	<b>\$53</b>	<b>\$855</b>	<b>\$263</b>	<b>\$512</b>	<b>\$1,412</b>	<b>\$191</b>	<b>\$13</b>	<b>\$0</b>	
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	\$520	\$8	\$135	\$41	\$81	\$223	\$30	\$2
<b>5121700 Total</b>			<b>\$520</b>	<b>\$8</b>	<b>\$135</b>	<b>\$41</b>	<b>\$81</b>	<b>\$223</b>	<b>\$30</b>	<b>\$2</b>	<b>\$0</b>	
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	\$4,567	\$73	\$1,184	\$364	\$709	\$1,955	\$264	\$18



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5121800 Total</b>			<b>\$4,567</b>	<b>\$73</b>	<b>\$1,184</b>	<b>\$364</b>	<b>\$709</b>	<b>\$1,955</b>	<b>\$264</b>	<b>\$18</b>	<b>\$0</b>
5121900	MNT BOIL-FRZ PRTEC	SG	\$36	\$1	\$9	\$3	\$6	\$15	\$2	\$0	\$0
<b>5121900 Total</b>			<b>\$36</b>	<b>\$1</b>	<b>\$9</b>	<b>\$3</b>	<b>\$6</b>	<b>\$15</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5122000	MNT BOILR-AUX SYST	SG	\$2,837	\$45	\$736	\$226	\$440	\$1,215	\$164	\$11	\$0
<b>5122000 Total</b>			<b>\$2,837</b>	<b>\$45</b>	<b>\$736</b>	<b>\$226</b>	<b>\$440</b>	<b>\$1,215</b>	<b>\$164</b>	<b>\$11</b>	<b>\$0</b>
5122100	MNT BOILR-MAIN STM	SG	\$3,121	\$50	\$809	\$248	\$484	\$1,336	\$180	\$12	\$0
<b>5122100 Total</b>			<b>\$3,121</b>	<b>\$50</b>	<b>\$809</b>	<b>\$248</b>	<b>\$484</b>	<b>\$1,336</b>	<b>\$180</b>	<b>\$12</b>	<b>\$0</b>
5122200	MNT BOIL-PLVRZD CL	SG	\$10,722	\$172	\$2,780	\$854	\$1,664	\$4,591	\$620	\$42	\$0
<b>5122200 Total</b>			<b>\$10,722</b>	<b>\$172</b>	<b>\$2,780</b>	<b>\$854</b>	<b>\$1,664</b>	<b>\$4,591</b>	<b>\$620</b>	<b>\$42</b>	<b>\$0</b>
5122300	MNT BOIL-PRECIP/BAG	SG	\$2,540	\$41	\$659	\$202	\$394	\$1,088	\$147	\$10	\$0
<b>5122300 Total</b>			<b>\$2,540</b>	<b>\$41</b>	<b>\$659</b>	<b>\$202</b>	<b>\$394</b>	<b>\$1,088</b>	<b>\$147</b>	<b>\$10</b>	<b>\$0</b>
5122400	MNT BOIL-PRTRT WTR	SG	\$557	\$9	\$144	\$44	\$86	\$239	\$32	\$2	\$0
<b>5122400 Total</b>			<b>\$557</b>	<b>\$9</b>	<b>\$144</b>	<b>\$44</b>	<b>\$86</b>	<b>\$239</b>	<b>\$32</b>	<b>\$2</b>	<b>\$0</b>
5122500	MNT BOIL-RV OSMSIS	SG	\$167	\$3	\$43	\$13	\$26	\$71	\$10	\$1	\$0
<b>5122500 Total</b>			<b>\$167</b>	<b>\$3</b>	<b>\$43</b>	<b>\$13</b>	<b>\$26</b>	<b>\$71</b>	<b>\$10</b>	<b>\$1</b>	<b>\$0</b>
5122600	MNT BOIL-RHEAT ST	SG	\$610	\$10	\$158	\$49	\$95	\$261	\$35	\$2	\$0
<b>5122600 Total</b>			<b>\$610</b>	<b>\$10</b>	<b>\$158</b>	<b>\$49</b>	<b>\$95</b>	<b>\$261</b>	<b>\$35</b>	<b>\$2</b>	<b>\$0</b>
5122800	MNT BOIL-SOOTBLWG	SG	\$2,317	\$37	\$601	\$184	\$360	\$992	\$134	\$9	\$0
<b>5122800 Total</b>			<b>\$2,317</b>	<b>\$37</b>	<b>\$601</b>	<b>\$184</b>	<b>\$360</b>	<b>\$992</b>	<b>\$134</b>	<b>\$9</b>	<b>\$0</b>
5122900	MNT BOILR-SCRUBBER	SG	\$9,937	\$159	\$2,577	\$791	\$1,542	\$4,255	\$575	\$38	\$0
<b>5122900 Total</b>			<b>\$9,937</b>	<b>\$159</b>	<b>\$2,577</b>	<b>\$791</b>	<b>\$1,542</b>	<b>\$4,255</b>	<b>\$575</b>	<b>\$38</b>	<b>\$0</b>
5123000	MNT BOILR-BOTM ASH	SG	\$6,909	\$111	\$1,792	\$550	\$1,072	\$2,958	\$400	\$27	\$0
<b>5123000 Total</b>			<b>\$6,909</b>	<b>\$111</b>	<b>\$1,792</b>	<b>\$550</b>	<b>\$1,072</b>	<b>\$2,958</b>	<b>\$400</b>	<b>\$27</b>	<b>\$0</b>
5123100	MNT BOIL-WTR TRTMT	SG	\$258	\$4	\$67	\$21	\$40	\$110	\$15	\$1	\$0
<b>5123100 Total</b>			<b>\$258</b>	<b>\$4</b>	<b>\$67</b>	<b>\$21</b>	<b>\$40</b>	<b>\$110</b>	<b>\$15</b>	<b>\$1</b>	<b>\$0</b>
5123200	MNT BOIL-CNTL SUPT	SG	\$1,505	\$24	\$390	\$120	\$234	\$644	\$87	\$6	\$0
<b>5123200 Total</b>			<b>\$1,505</b>	<b>\$24</b>	<b>\$390</b>	<b>\$120</b>	<b>\$234</b>	<b>\$644</b>	<b>\$87</b>	<b>\$6</b>	<b>\$0</b>
5123300	MAINT GEO GATH SYS	SG	\$125	\$2	\$32	\$10	\$19	\$54	\$7	\$0	\$0
<b>5123300 Total</b>			<b>\$125</b>	<b>\$2</b>	<b>\$32</b>	<b>\$10</b>	<b>\$19</b>	<b>\$54</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
5123400	MAINT OF BOILERS	SG	\$1,863	\$30	\$483	\$148	\$289	\$798	\$108	\$7	\$0
<b>5123400 Total</b>			<b>\$1,863</b>	<b>\$30</b>	<b>\$483</b>	<b>\$148</b>	<b>\$289</b>	<b>\$798</b>	<b>\$108</b>	<b>\$7</b>	<b>\$0</b>
5124000	MNT BOILR-CONTROLS	SG	\$952	\$15	\$247	\$76	\$148	\$407	\$55	\$4	\$0
<b>5124000 Total</b>			<b>\$952</b>	<b>\$15</b>	<b>\$247</b>	<b>\$76</b>	<b>\$148</b>	<b>\$407</b>	<b>\$55</b>	<b>\$4</b>	<b>\$0</b>
5125000	MNT BOILER-DRAFT	SG	\$3,732	\$60	\$968	\$297	\$579	\$1,598	\$216	\$14	\$0
<b>5125000 Total</b>			<b>\$3,732</b>	<b>\$60</b>	<b>\$968</b>	<b>\$297</b>	<b>\$579</b>	<b>\$1,598</b>	<b>\$216</b>	<b>\$14</b>	<b>\$0</b>
5126000	MNT BOILR-FIRESIDE	SG	\$1,101	\$18	\$285	\$88	\$171	\$471	\$64	\$4	\$0
<b>5126000 Total</b>			<b>\$1,101</b>	<b>\$18</b>	<b>\$285</b>	<b>\$88</b>	<b>\$171</b>	<b>\$471</b>	<b>\$64</b>	<b>\$4</b>	<b>\$0</b>
5127000	MNT BLR-BEARNG WTR	SG	\$225	\$4	\$58	\$18	\$35	\$96	\$13	\$1	\$0
<b>5127000 Total</b>			<b>\$225</b>	<b>\$4</b>	<b>\$58</b>	<b>\$18</b>	<b>\$35</b>	<b>\$96</b>	<b>\$13</b>	<b>\$1</b>	<b>\$0</b>
5128000	MNT BOILR WTR/STMD	SG	\$3,299	\$53	\$855	\$263	\$512	\$1,412	\$191	\$13	\$0
<b>5128000 Total</b>			<b>\$3,299</b>	<b>\$53</b>	<b>\$855</b>	<b>\$263</b>	<b>\$512</b>	<b>\$1,412</b>	<b>\$191</b>	<b>\$13</b>	<b>\$0</b>
5129000	MNT BOIL-COMP AIR	SG	\$533	\$9	\$138	\$42	\$83	\$228	\$31	\$2	\$0
<b>5129000 Total</b>			<b>\$533</b>	<b>\$9</b>	<b>\$138</b>	<b>\$42</b>	<b>\$83</b>	<b>\$228</b>	<b>\$31</b>	<b>\$2</b>	<b>\$0</b>
5129900	MAINT BOILER-MISC	SG	\$333	\$5	\$86	\$27	\$52	\$143	\$19	\$1	\$0
<b>5129900 Total</b>			<b>\$333</b>	<b>\$5</b>	<b>\$86</b>	<b>\$27</b>	<b>\$52</b>	<b>\$143</b>	<b>\$19</b>	<b>\$1</b>	<b>\$0</b>
5130000	MAINT ELEC PLANT	SG	\$2,429	\$39	\$630	\$193	\$377	\$1,040	\$140	\$9	\$0
<b>5130000 Total</b>			<b>\$2,429</b>	<b>\$39</b>	<b>\$630</b>	<b>\$193</b>	<b>\$377</b>	<b>\$1,040</b>	<b>\$140</b>	<b>\$9</b>	<b>\$0</b>
5131000	MAINT ELEC AC	SG	\$21,220	\$340	\$5,502	\$1,690	\$3,294	\$9,085	\$1,227	\$82	\$0
<b>5131000 Total</b>			<b>\$21,220</b>	<b>\$340</b>	<b>\$5,502</b>	<b>\$1,690</b>	<b>\$3,294</b>	<b>\$9,085</b>	<b>\$1,227</b>	<b>\$82</b>	<b>\$0</b>
5131100	MAINT/LUBE-OIL SYS	SG	\$735	\$12	\$191	\$59	\$114	\$315	\$43	\$3	\$0
<b>5131100 Total</b>			<b>\$735</b>	<b>\$12</b>	<b>\$191</b>	<b>\$59</b>	<b>\$114</b>	<b>\$315</b>	<b>\$43</b>	<b>\$3</b>	<b>\$0</b>
5131300	MAINT/PREVENT ROUT	SG	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
<b>5131300 Total</b>			<b>\$8</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5131400	MAINT/MAIN TURBINE	SG	\$3,874	\$62	\$1,004	\$308	\$601	\$1,659	\$224	\$15	\$0
<b>5131400 Total</b>			<b>\$3,874</b>	<b>\$62</b>	<b>\$1,004</b>	<b>\$308</b>	<b>\$601</b>	<b>\$1,659</b>	<b>\$224</b>	<b>\$15</b>	<b>\$0</b>
5132000	MAINT ALARMS/INFO	SG	\$1,027	\$16	\$266	\$82	\$159	\$440	\$59	\$4	\$0
<b>5132000 Total</b>			<b>\$1,027</b>	<b>\$16</b>	<b>\$266</b>	<b>\$82</b>	<b>\$159</b>	<b>\$440</b>	<b>\$59</b>	<b>\$4</b>	<b>\$0</b>
5133000	MAINT/AIR-COOL-CON	SG	\$68	\$1	\$18	\$5	\$11	\$29	\$4	\$0	\$0
<b>5133000 Total</b>			<b>\$68</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$11</b>	<b>\$29</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5134000	MAINT/COMPNT COOL	SG	\$250	\$4	\$65	\$20	\$39	\$107	\$14	\$1	\$0





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5134000 Total</b>					<b>\$250</b>	<b>\$4</b>	<b>\$65</b>	<b>\$20</b>	<b>\$39</b>	<b>\$107</b>	<b>\$14</b>	<b>\$1</b>	<b>\$0</b>
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	\$1,479	\$24	\$383	\$118	\$230	\$633	\$86	\$6	\$0
<b>5135000 Total</b>					<b>\$1,479</b>	<b>\$24</b>	<b>\$383</b>	<b>\$118</b>	<b>\$230</b>	<b>\$633</b>	<b>\$86</b>	<b>\$6</b>	<b>\$0</b>
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	\$2,076	\$33	\$538	\$165	\$322	\$889	\$120	\$8	\$0
<b>5137000 Total</b>					<b>\$2,076</b>	<b>\$33</b>	<b>\$538</b>	<b>\$165</b>	<b>\$322</b>	<b>\$889</b>	<b>\$120</b>	<b>\$8</b>	<b>\$0</b>
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	\$1,521	\$24	\$394	\$121	\$236	\$651	\$88	\$6	\$0
<b>5138000 Total</b>					<b>\$1,521</b>	<b>\$24</b>	<b>\$394</b>	<b>\$121</b>	<b>\$236</b>	<b>\$651</b>	<b>\$88</b>	<b>\$6</b>	<b>\$0</b>
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	\$316	\$5	\$82	\$25	\$49	\$135	\$18	\$1	\$0
<b>5139000 Total</b>					<b>\$316</b>	<b>\$5</b>	<b>\$82</b>	<b>\$25</b>	<b>\$49</b>	<b>\$135</b>	<b>\$18</b>	<b>\$1</b>	<b>\$0</b>
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	\$11	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
<b>5139900 Total</b>					<b>\$11</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$2</b>	<b>\$5</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	\$5,584	\$89	\$1,448	\$445	\$867	\$2,391	\$323	\$22	\$0
<b>5140000 Total</b>					<b>\$5,584</b>	<b>\$89</b>	<b>\$1,448</b>	<b>\$445</b>	<b>\$867</b>	<b>\$2,391</b>	<b>\$323</b>	<b>\$22</b>	<b>\$0</b>
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	\$2,109	\$34	\$547	\$168	\$327	\$903	\$122	\$8	\$0
<b>5141000 Total</b>					<b>\$2,109</b>	<b>\$34</b>	<b>\$547</b>	<b>\$168</b>	<b>\$327</b>	<b>\$903</b>	<b>\$122</b>	<b>\$8</b>	<b>\$0</b>
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
<b>5142000 Total</b>					<b>\$4</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	\$276	\$4	\$72	\$22	\$43	\$118	\$16	\$1	\$0
<b>5144000 Total</b>					<b>\$276</b>	<b>\$4</b>	<b>\$72</b>	<b>\$22</b>	<b>\$43</b>	<b>\$118</b>	<b>\$16</b>	<b>\$1</b>	<b>\$0</b>
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	\$209	\$3	\$54	\$17	\$32	\$89	\$12	\$1	\$0
<b>5145000 Total</b>					<b>\$209</b>	<b>\$3</b>	<b>\$54</b>	<b>\$17</b>	<b>\$32</b>	<b>\$89</b>	<b>\$12</b>	<b>\$1</b>	<b>\$0</b>
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	\$172	\$3	\$45	\$14	\$27	\$74	\$10	\$1	\$0
<b>5146000 Total</b>					<b>\$172</b>	<b>\$3</b>	<b>\$45</b>	<b>\$14</b>	<b>\$27</b>	<b>\$74</b>	<b>\$10</b>	<b>\$1</b>	<b>\$0</b>
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	\$2,860	\$46	\$742	\$228	\$444	\$1,225	\$165	\$11	\$0
<b>5147000 Total</b>					<b>\$2,860</b>	<b>\$46</b>	<b>\$742</b>	<b>\$228</b>	<b>\$444</b>	<b>\$1,225</b>	<b>\$165</b>	<b>\$11</b>	<b>\$0</b>
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	\$880	\$14	\$228	\$70	\$137	\$377	\$51	\$3	\$0
<b>5148000 Total</b>					<b>\$880</b>	<b>\$14</b>	<b>\$228</b>	<b>\$70</b>	<b>\$137</b>	<b>\$377</b>	<b>\$51</b>	<b>\$3</b>	<b>\$0</b>
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	\$64	\$1	\$17	\$5	\$10	\$28	\$4	\$0	\$0
<b>5149000 Total</b>					<b>\$64</b>	<b>\$1</b>	<b>\$17</b>	<b>\$5</b>	<b>\$10</b>	<b>\$28</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	\$5,349	\$86	\$1,387	\$426	\$830	\$2,290	\$309	\$21	\$0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	-\$637	-\$10	-\$165	-\$51	-\$99	-\$273	-\$37	-\$2	\$0
<b>5350000 Total</b>					<b>\$4,712</b>	<b>\$75</b>	<b>\$1,222</b>	<b>\$375</b>	<b>\$731</b>	<b>\$2,017</b>	<b>\$272</b>	<b>\$18</b>	<b>\$0</b>
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	\$135	\$2	\$35	\$11	\$21	\$58	\$8	\$1	\$0
<b>5360000 Total</b>					<b>\$135</b>	<b>\$2</b>	<b>\$35</b>	<b>\$11</b>	<b>\$21</b>	<b>\$58</b>	<b>\$8</b>	<b>\$1</b>	<b>\$0</b>
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	\$2,422	\$39	\$628	\$193	\$376	\$1,037	\$140	\$9	\$0
<b>5370000 Total</b>					<b>\$2,422</b>	<b>\$39</b>	<b>\$628</b>	<b>\$193</b>	<b>\$376</b>	<b>\$1,037</b>	<b>\$140</b>	<b>\$9</b>	<b>\$0</b>
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	\$22	\$0	\$6	\$2	\$3	\$9	\$1	\$0	\$0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	\$124	\$2	\$27	\$8	\$16	\$44	\$6	\$0	\$0
<b>5371000 Total</b>					<b>\$126</b>	<b>\$2</b>	<b>\$33</b>	<b>\$10</b>	<b>\$20</b>	<b>\$54</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	\$350	\$6	\$91	\$28	\$54	\$150	\$20	\$1	\$0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
<b>5374000 Total</b>					<b>\$366</b>	<b>\$6</b>	<b>\$95</b>	<b>\$29</b>	<b>\$57</b>	<b>\$157</b>	<b>\$21</b>	<b>\$1</b>	<b>\$0</b>
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	\$1,192	\$19	\$309	\$95	\$185	\$510	\$69	\$5	\$0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	\$159	\$3	\$41	\$13	\$25	\$68	\$9	\$1	\$0
<b>5379000 Total</b>					<b>\$1,351</b>	<b>\$22</b>	<b>\$350</b>	<b>\$108</b>	<b>\$210</b>	<b>\$579</b>	<b>\$78</b>	<b>\$5</b>	<b>\$0</b>
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	\$12,946	\$207	\$3,357	\$1,031	\$2,009	\$5,543	\$749	\$50	\$0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	\$7,061	\$113	\$1,831	\$562	\$1,096	\$3,023	\$408	\$27	\$0
<b>5390000 Total</b>					<b>\$20,007</b>	<b>\$320</b>	<b>\$5,188</b>	<b>\$1,593</b>	<b>\$3,105</b>	<b>\$8,566</b>	<b>\$1,157</b>	<b>\$77</b>	<b>\$0</b>
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	\$635	\$10	\$165	\$51	\$99	\$272	\$37	\$2	\$0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	\$26	\$0	\$7	\$2	\$4	\$11	\$2	\$0	\$0
<b>5400000 Total</b>					<b>\$662</b>	<b>\$11</b>	<b>\$172</b>	<b>\$53</b>	<b>\$103</b>	<b>\$283</b>	<b>\$38</b>	<b>\$3</b>	<b>\$0</b>
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5410000 Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	\$661	\$11	\$171	\$53	\$103	\$283	\$38	\$3	\$0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	\$165	\$3	\$43	\$13	\$26	\$71	\$10	\$1	\$0
<b>5420000 Total</b>					<b>\$825</b>	<b>\$13</b>	<b>\$214</b>	<b>\$66</b>	<b>\$128</b>	<b>\$353</b>	<b>\$48</b>	<b>\$3</b>	<b>\$0</b>
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	\$1,604	\$26	\$416	\$128	\$249	\$687	\$93	\$6	\$0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	\$485	\$8	\$126	\$39	\$75	\$208	\$28	\$2	\$0
<b>5430000 Total</b>					<b>\$2,088</b>	<b>\$33</b>	<b>\$541</b>	<b>\$166</b>	<b>\$324</b>	<b>\$894</b>	<b>\$121</b>	<b>\$8</b>	<b>\$0</b>
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	\$160	\$3	\$41	\$13	\$25	\$68	\$9	\$1	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5440000 Total</b>			<b>\$160</b>	<b>\$3</b>	<b>\$41</b>	<b>\$13</b>	<b>\$25</b>	<b>\$68</b>	<b>\$9</b>	<b>\$1</b>	<b>\$0</b>
5441000	PRIME MOVERS & GEN	HYEX	\$952	\$15	\$247	\$76	\$148	\$408	\$55	\$4	\$0
5441000	PRIME MOVERS & GEN	HYEX	\$195	\$3	\$50	\$15	\$30	\$83	\$11	\$1	\$0
<b>5441000 Total</b>			<b>\$1,147</b>	<b>\$18</b>	<b>\$297</b>	<b>\$91</b>	<b>\$178</b>	<b>\$491</b>	<b>\$66</b>	<b>\$4</b>	<b>\$0</b>
5442000	ACCESS ELEC EQUIP	HYEX	\$602	\$10	\$156	\$48	\$94	\$258	\$35	\$2	\$0
5442000	ACCESS ELEC EQUIP	HYEX	\$66	\$1	\$17	\$5	\$10	\$28	\$4	\$0	\$0
<b>5442000 Total</b>			<b>\$668</b>	<b>\$11</b>	<b>\$173</b>	<b>\$53</b>	<b>\$104</b>	<b>\$286</b>	<b>\$39</b>	<b>\$3</b>	<b>\$0</b>
5450000	MNT MISC HYDRO PLT	HYEX	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
<b>5450000 Total</b>			<b>\$7</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5451000	MNT-FISH/WILDLIFE	HYEX	\$605	\$10	\$157	\$48	\$94	\$259	\$35	\$2	\$0
<b>5451000 Total</b>			<b>\$605</b>	<b>\$10</b>	<b>\$157</b>	<b>\$48</b>	<b>\$94</b>	<b>\$259</b>	<b>\$35</b>	<b>\$2</b>	<b>\$0</b>
5454000	MAINT-OTH REC FAC	HYEX	\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
<b>5454000 Total</b>			<b>\$10</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$2</b>	<b>\$4</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5455000	MAINT-RDS/TRAIL/BR	HYEX	\$509	\$8	\$132	\$41	\$79	\$218	\$29	\$2	\$0
5455000	MAINT-RDS/TRAIL/BR	HYEX	\$460	\$7	\$119	\$37	\$71	\$197	\$27	\$2	\$0
<b>5455000 Total</b>			<b>\$969</b>	<b>\$16</b>	<b>\$251</b>	<b>\$77</b>	<b>\$150</b>	<b>\$415</b>	<b>\$56</b>	<b>\$4</b>	<b>\$0</b>
5459000	MAINT HYDRO-OTHER	HYEX	\$1,094	\$18	\$284	\$87	\$170	\$469	\$63	\$4	\$0
5459000	MAINT HYDRO-OTHER	HYEX	\$250	\$4	\$65	\$20	\$39	\$107	\$14	\$1	\$0
<b>5459000 Total</b>			<b>\$1,344</b>	<b>\$22</b>	<b>\$349</b>	<b>\$107</b>	<b>\$209</b>	<b>\$576</b>	<b>\$78</b>	<b>\$5</b>	<b>\$0</b>
5460000	OPER SUPERV & ENG	OPEX	\$370	\$6	\$96	\$29	\$57	\$158	\$21	\$1	\$0
<b>5460000 Total</b>			<b>\$370</b>	<b>\$6</b>	<b>\$96</b>	<b>\$29</b>	<b>\$57</b>	<b>\$158</b>	<b>\$21</b>	<b>\$1</b>	<b>\$0</b>
5471000	NATURAL GAS	NPCX	\$364,508	\$5,667	\$89,630	\$27,704	\$62,336	\$154,794	\$23,052	\$1,325	\$0
<b>5471000 Total</b>			<b>\$364,508</b>	<b>\$5,667</b>	<b>\$89,630</b>	<b>\$27,704</b>	<b>\$62,336</b>	<b>\$154,794</b>	<b>\$23,052</b>	<b>\$1,325</b>	<b>\$0</b>
5480000	GENERATION EXP	OPEX	\$17,431	\$279	\$4,520	\$1,388	\$2,706	\$7,463	\$1,008	\$68	\$0
<b>5480000 Total</b>			<b>\$17,431</b>	<b>\$279</b>	<b>\$4,520</b>	<b>\$1,388</b>	<b>\$2,706</b>	<b>\$7,463</b>	<b>\$1,008</b>	<b>\$68</b>	<b>\$0</b>
5490000	MIS OTH PWR GEN EX	OPEX	\$9,082	\$145	\$2,355	\$723	\$1,410	\$3,888	\$525	\$35	\$0
5490000	MIS OTH PWR GEN EX	OPEX	\$66	\$0	\$66	\$0	\$0	\$0	\$0	\$0	\$0
<b>5490000 Total</b>			<b>\$9,147</b>	<b>\$145</b>	<b>\$2,420</b>	<b>\$723</b>	<b>\$1,410</b>	<b>\$3,888</b>	<b>\$525</b>	<b>\$35</b>	<b>\$0</b>
5500000	RENTS (OTHER GEN)	OPEX	\$3,578	\$57	\$928	\$285	\$555	\$1,532	\$207	\$14	\$0
5500000	RENTS (OTHER GEN)	OPEX	\$84	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0
<b>5500000 Total</b>			<b>\$3,663</b>	<b>\$57</b>	<b>\$1,012</b>	<b>\$285</b>	<b>\$555</b>	<b>\$1,532</b>	<b>\$207</b>	<b>\$14</b>	<b>\$0</b>
5520000	MAINT OF STRUCTURE	OPEX	\$2,291	\$37	\$594	\$182	\$356	\$981	\$133	\$9	\$0
<b>5520000 Total</b>			<b>\$2,291</b>	<b>\$37</b>	<b>\$594</b>	<b>\$182</b>	<b>\$356</b>	<b>\$981</b>	<b>\$133</b>	<b>\$9</b>	<b>\$0</b>
5530000	MNT GEN & ELEC PLT	OPEX	\$25,781	\$413	\$6,685	\$2,053	\$4,002	\$11,038	\$1,491	\$100	\$0
<b>5530000 Total</b>			<b>\$25,781</b>	<b>\$413</b>	<b>\$6,685</b>	<b>\$2,053</b>	<b>\$4,002</b>	<b>\$11,038</b>	<b>\$1,491</b>	<b>\$100</b>	<b>\$0</b>
5540000	MNT MSC OTH PWR GN	OPEX	\$1,966	\$31	\$510	\$157	\$305	\$842	\$114	\$8	\$0
<b>5540000 Total</b>			<b>\$1,966</b>	<b>\$31</b>	<b>\$510</b>	<b>\$157</b>	<b>\$305</b>	<b>\$842</b>	<b>\$114</b>	<b>\$8</b>	<b>\$0</b>
5551100	REG BILL OR-(PACF)	PSEX	-\$22,235	\$0	-\$22,235	\$0	\$0	\$0	\$0	\$0	\$0
<b>5551100 Total</b>			<b>-\$22,235</b>	<b>\$0</b>	<b>-\$22,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5551200	REG BILL-WA (PACF)	PSEX	-\$6,961	\$0	\$0	-\$6,961	\$0	\$0	\$0	\$0	\$0
<b>5551200 Total</b>			<b>-\$6,961</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$6,961</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5551330	REG BILL-ID (UTAH)	PSEX	-\$2,971	\$0	\$0	\$0	\$0	\$0	-\$2,971	\$0	\$0
<b>5551330 Total</b>			<b>-\$2,971</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,971</b>	<b>\$0</b>	<b>\$0</b>
5552500	OTH/INT/REC/DEL	NPCX	-\$3,906	-\$61	-\$960	-\$297	-\$668	-\$1,659	-\$247	-\$14	\$0
<b>5552500 Total</b>			<b>-\$3,906</b>	<b>-\$61</b>	<b>-\$960</b>	<b>-\$297</b>	<b>-\$668</b>	<b>-\$1,659</b>	<b>-\$247</b>	<b>-\$14</b>	<b>\$0</b>
5552600	ELECTRICITY SWAPS	NPCX	-\$34,841	-\$558	-\$9,034	-\$2,774	-\$5,408	-\$14,917	-\$2,015	-\$135	\$0
<b>5552600 Total</b>			<b>-\$34,841</b>	<b>-\$558</b>	<b>-\$9,034</b>	<b>-\$2,774</b>	<b>-\$5,408</b>	<b>-\$14,917</b>	<b>-\$2,015</b>	<b>-\$135</b>	<b>\$0</b>
5555500	IPP ENERGY PURCH	NPCX	\$27,816	\$445	\$7,213	\$2,215	\$4,318	\$11,909	\$1,609	\$108	\$0
<b>5555500 Total</b>			<b>\$27,816</b>	<b>\$445</b>	<b>\$7,213</b>	<b>\$2,215</b>	<b>\$4,318</b>	<b>\$11,909</b>	<b>\$1,609</b>	<b>\$108</b>	<b>\$0</b>
5555900	Short-Term Firm Whls	NPCX	\$65,437	\$1,048	\$16,967	\$5,210	\$10,157	\$28,017	\$3,784	\$253	\$0
<b>5555900 Total</b>			<b>\$65,437</b>	<b>\$1,048</b>	<b>\$16,967</b>	<b>\$5,210</b>	<b>\$10,157</b>	<b>\$28,017</b>	<b>\$3,784</b>	<b>\$253</b>	<b>\$0</b>
5556100	BOOKOUTS NETTED-LOSS	NPCX	\$3,544	\$57	\$919	\$282	\$550	\$1,517	\$205	\$14	\$0
<b>5556100 Total</b>			<b>\$3,544</b>	<b>\$57</b>	<b>\$919</b>	<b>\$282</b>	<b>\$550</b>	<b>\$1,517</b>	<b>\$205</b>	<b>\$14</b>	<b>\$0</b>
5556200	TRADING NETTED-LOSS	NPCX	-\$9	\$0	-\$2	-\$1	-\$1	-\$4	-\$1	\$0	\$0
<b>5556200 Total</b>			<b>-\$9</b>	<b>\$0</b>	<b>-\$2</b>	<b>-\$1</b>	<b>-\$1</b>	<b>-\$4</b>	<b>-\$1</b>	<b>\$0</b>	<b>\$0</b>
5556300	FIRM ENERGY PURCH	NPCX	\$586,706	\$9,396	\$152,129	\$46,714	\$91,069	\$251,196	\$33,931	\$2,272	\$0
<b>5556300 Total</b>			<b>\$586,706</b>	<b>\$9,396</b>	<b>\$152,129</b>	<b>\$46,714</b>	<b>\$91,069</b>	<b>\$251,196</b>	<b>\$33,931</b>	<b>\$2,272</b>	<b>\$0</b>
5556400	FIRM DEMAND PURCH	NPCX	\$76,827	\$1,230	\$19,921	\$6,117	\$11,925	\$32,893	\$4,443	\$298	\$0
<b>5556400 Total</b>			<b>\$76,827</b>	<b>\$1,230</b>	<b>\$19,921</b>	<b>\$6,117</b>	<b>\$11,925</b>	<b>\$32,893</b>	<b>\$4,443</b>	<b>\$298</b>	<b>\$0</b>
5556700	POST-MERG FIRM PUR	NPCX	-\$153,987	-\$2,466	-\$39,928	-\$12,280	-\$23,902	-\$65,929	-\$8,905	-\$596	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>556700 Total</b>			<b>-\$153,987</b>	<b>-\$2,466</b>	<b>-\$39,928</b>	<b>-\$12,260</b>	<b>-\$23,902</b>	<b>-\$65,929</b>	<b>-\$8,905</b>	<b>-\$596</b>	<b>\$0</b>
5560000	SYS CTRL & LD DISP	PSEX	\$1,546	\$25	\$401	\$123	\$240	\$662	\$89	\$6	\$0
<b>5560000 Total</b>			<b>\$1,546</b>	<b>\$25</b>	<b>\$401</b>	<b>\$123</b>	<b>\$240</b>	<b>\$662</b>	<b>\$89</b>	<b>\$6</b>	<b>\$0</b>
5570000	OTHER EXPENSES	PSEX	-\$4,298	-\$67	-\$1,057	-\$327	-\$735	-\$1,825	-\$272	-\$16	\$0
5570000	OTHER EXPENSES	PSEX	\$66,000	\$1,057	\$17,113	\$5,255	\$10,244	\$28,258	\$3,817	\$256	\$0
<b>5570000 Total</b>			<b>\$61,702</b>	<b>\$990</b>	<b>\$16,057</b>	<b>\$4,928</b>	<b>\$9,510</b>	<b>\$26,433</b>	<b>\$3,545</b>	<b>\$240</b>	<b>\$0</b>
5578000	OTH EXP-CHOLLA REG	PSEX	-\$33	\$0	\$0	\$0	\$0	\$0	-\$33	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	-\$54	\$0	-\$54	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	\$1,122	\$18	\$292	\$90	\$175	\$482	\$65	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	-\$97	\$0	\$0	-\$97	\$0	\$0	\$0	\$0	\$0
<b>5578000 Total</b>			<b>\$939</b>	<b>\$18</b>	<b>\$238</b>	<b>-\$7</b>	<b>\$175</b>	<b>\$482</b>	<b>\$32</b>	<b>\$0</b>	<b>\$0</b>
5600000	OPER SUPERV & ENG	TNEX	\$5,533	\$89	\$1,435	\$441	\$859	\$2,369	\$320	\$21	\$0
<b>5600000 Total</b>			<b>\$5,533</b>	<b>\$89</b>	<b>\$1,435</b>	<b>\$441</b>	<b>\$859</b>	<b>\$2,369</b>	<b>\$320</b>	<b>\$21</b>	<b>\$0</b>
5612000	LD - MONITOR & OPER	TNEX	\$6,733	\$108	\$1,746	\$536	\$1,045	\$2,883	\$389	\$26	\$0
<b>5612000 Total</b>			<b>\$6,733</b>	<b>\$108</b>	<b>\$1,746</b>	<b>\$536</b>	<b>\$1,045</b>	<b>\$2,883</b>	<b>\$389</b>	<b>\$26</b>	<b>\$0</b>
5614000	SCHED, SYS CTR & DSP	TNEX	\$240	\$4	\$62	\$19	\$37	\$103	\$14	\$1	\$0
<b>5614000 Total</b>			<b>\$240</b>	<b>\$4</b>	<b>\$62</b>	<b>\$19</b>	<b>\$37</b>	<b>\$103</b>	<b>\$14</b>	<b>\$1</b>	<b>\$0</b>
5615000	REL PLAN & STDS DEV	TNEX	\$850	\$14	\$221	\$68	\$132	\$364	\$49	\$3	\$0
<b>5615000 Total</b>			<b>\$850</b>	<b>\$14</b>	<b>\$221</b>	<b>\$68</b>	<b>\$132</b>	<b>\$364</b>	<b>\$49</b>	<b>\$3</b>	<b>\$0</b>
5616000	TRANS SVC STUDIES	TNEX	\$128	\$2	\$33	\$10	\$20	\$55	\$7	\$0	\$0
<b>5616000 Total</b>			<b>\$128</b>	<b>\$2</b>	<b>\$33</b>	<b>\$10</b>	<b>\$20</b>	<b>\$55</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
5617000	GEN INTERCNCT STUD	TNEX	\$618	\$10	\$160	\$49	\$96	\$265	\$36	\$2	\$0
<b>5617000 Total</b>			<b>\$618</b>	<b>\$10</b>	<b>\$160</b>	<b>\$49</b>	<b>\$96</b>	<b>\$265</b>	<b>\$36</b>	<b>\$2</b>	<b>\$0</b>
5620000	STATION EXP(TRANS)	TNEX	\$2,985	\$48	\$774	\$238	\$463	\$1,278	\$173	\$12	\$0
<b>5620000 Total</b>			<b>\$2,985</b>	<b>\$48</b>	<b>\$774</b>	<b>\$238</b>	<b>\$463</b>	<b>\$1,278</b>	<b>\$173</b>	<b>\$12</b>	<b>\$0</b>
5630000	OVERHEAD LINE EXP	TNEX	\$285	\$5	\$74	\$23	\$44	\$122	\$16	\$1	\$0
<b>5630000 Total</b>			<b>\$285</b>	<b>\$5</b>	<b>\$74</b>	<b>\$23</b>	<b>\$44</b>	<b>\$122</b>	<b>\$16</b>	<b>\$1</b>	<b>\$0</b>
5650000	TRNS ELEC BY OTHERS	NPCX	\$748	\$12	\$194	\$60	\$116	\$320	\$43	\$3	\$0
<b>5650000 Total</b>			<b>\$748</b>	<b>\$12</b>	<b>\$194</b>	<b>\$60</b>	<b>\$116</b>	<b>\$320</b>	<b>\$43</b>	<b>\$3</b>	<b>\$0</b>
5651000	S/T FIRM WHEELING	NPCX	\$6,150	\$98	\$1,595	\$490	\$955	\$2,633	\$356	\$24	\$0
<b>5651000 Total</b>			<b>\$6,150</b>	<b>\$98</b>	<b>\$1,595</b>	<b>\$490</b>	<b>\$955</b>	<b>\$2,633</b>	<b>\$356</b>	<b>\$24</b>	<b>\$0</b>
5652500	NON-FIRM WHEEL EXP	NPCX	\$7,456	\$116	\$1,833	\$567	\$1,275	\$3,166	\$472	\$27	\$0
<b>5652500 Total</b>			<b>\$7,456</b>	<b>\$116</b>	<b>\$1,833</b>	<b>\$567</b>	<b>\$1,275</b>	<b>\$3,166</b>	<b>\$472</b>	<b>\$27</b>	<b>\$0</b>
5654600	POST-MRG WHEEL EXP	NPCX	\$127,771	\$2,046	\$33,130	\$10,173	\$19,833	\$54,705	\$7,389	\$495	\$0
<b>5654600 Total</b>			<b>\$127,771</b>	<b>\$2,046</b>	<b>\$33,130</b>	<b>\$10,173</b>	<b>\$19,833</b>	<b>\$54,705</b>	<b>\$7,389</b>	<b>\$495</b>	<b>\$0</b>
5660000	MISC TRANS EXPENSE	TNEX	\$3,696	\$59	\$958	\$294	\$574	\$1,582	\$214	\$14	\$0
<b>5660000 Total</b>			<b>\$3,696</b>	<b>\$59</b>	<b>\$958</b>	<b>\$294</b>	<b>\$574</b>	<b>\$1,582</b>	<b>\$214</b>	<b>\$14</b>	<b>\$0</b>
5670000	RENTS-TRANSMISSION	TNEX	\$1,497	\$24	\$388	\$119	\$232	\$641	\$87	\$6	\$0
<b>5670000 Total</b>			<b>\$1,497</b>	<b>\$24</b>	<b>\$388</b>	<b>\$119</b>	<b>\$232</b>	<b>\$641</b>	<b>\$87</b>	<b>\$6</b>	<b>\$0</b>
5680000	MNT SUPERV & ENG	TNEX	\$2,486	\$40	\$645	\$198	\$386	\$1,065	\$144	\$10	\$0
<b>5680000 Total</b>			<b>\$2,486</b>	<b>\$40</b>	<b>\$645</b>	<b>\$198</b>	<b>\$386</b>	<b>\$1,065</b>	<b>\$144</b>	<b>\$10</b>	<b>\$0</b>
5690000	MAINT OF STRUCTURE	TNEX	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5690000 Total</b>			<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5691000	MAINT-COMP HW TRANS	TNEX	\$203	\$3	\$53	\$16	\$32	\$87	\$12	\$1	\$0
<b>5691000 Total</b>			<b>\$203</b>	<b>\$3</b>	<b>\$53</b>	<b>\$16</b>	<b>\$32</b>	<b>\$87</b>	<b>\$12</b>	<b>\$1</b>	<b>\$0</b>
5692000	MAINT-COMP SW TRANS	TNEX	\$1,001	\$16	\$260	\$80	\$155	\$429	\$58	\$4	\$0
<b>5692000 Total</b>			<b>\$1,001</b>	<b>\$16</b>	<b>\$260</b>	<b>\$80</b>	<b>\$155</b>	<b>\$429</b>	<b>\$58</b>	<b>\$4</b>	<b>\$0</b>
5693000	MAINT-COM EQP TRANS	TNEX	\$3,271	\$52	\$848	\$260	\$508	\$1,400	\$189	\$13	\$0
<b>5693000 Total</b>			<b>\$3,271</b>	<b>\$52</b>	<b>\$848</b>	<b>\$260</b>	<b>\$508</b>	<b>\$1,400</b>	<b>\$189</b>	<b>\$13</b>	<b>\$0</b>
5700000	MAINT STATION EQIP	TNEX	\$11,424	\$183	\$2,962	\$910	\$1,773	\$4,891	\$661	\$44	\$0
<b>5700000 Total</b>			<b>\$11,424</b>	<b>\$183</b>	<b>\$2,962</b>	<b>\$910</b>	<b>\$1,773</b>	<b>\$4,891</b>	<b>\$661</b>	<b>\$44</b>	<b>\$0</b>
5710000	MAINT OVHD LINES	TNEX	\$20,576	\$330	\$5,335	\$1,638	\$3,194	\$8,810	\$1,190	\$80	\$0
<b>5710000 Total</b>			<b>\$20,576</b>	<b>\$330</b>	<b>\$5,335</b>	<b>\$1,638</b>	<b>\$3,194</b>	<b>\$8,810</b>	<b>\$1,190</b>	<b>\$80</b>	<b>\$0</b>
5720000	MNT UNDERGRD LINES	TNEX	\$83	\$1	\$21	\$7	\$13	\$35	\$5	\$0	\$0
<b>5720000 Total</b>			<b>\$83</b>	<b>\$1</b>	<b>\$21</b>	<b>\$7</b>	<b>\$13</b>	<b>\$35</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
5730000	MNT MSC TRANS PLNT	TNEX	\$2,749	\$44	\$713	\$219	\$427	\$1,177	\$159	\$11	\$0
<b>5730000 Total</b>			<b>\$2,749</b>	<b>\$44</b>	<b>\$713</b>	<b>\$219</b>	<b>\$427</b>	<b>\$1,177</b>	<b>\$159</b>	<b>\$11</b>	<b>\$0</b>
5800000	OPER SUPERV & ENG	DNEX	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	\$100	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	\$401	\$0	\$401	\$0	\$0	\$0	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5800000	OPER SUPERV & ENG DNE	SNPD	\$12,702	\$440	\$3,453	\$810	\$1,331	\$6,077	\$593	\$0	\$0
5800000	OPER SUPERV & ENG DNE	UT	\$540	\$0	\$0	\$0	\$0	\$540	\$0	\$0	\$0
5800000	OPER SUPERV & ENG DNE	WA	\$133	\$0	\$0	\$133	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG DNE	WYP	\$189	\$0	\$0	\$0	\$189	\$0	\$0	\$0	\$0
<b>5800000 Total</b>			<b>\$14,093</b>	<b>\$467</b>	<b>\$3,854</b>	<b>\$943</b>	<b>\$1,520</b>	<b>\$6,617</b>	<b>\$693</b>	<b>\$0</b>	<b>\$0</b>
5810000	LOAD DISPATCHING DNE	SNPD	\$13,037	\$451	\$3,544	\$831	\$1,366	\$6,237	\$608	\$0	\$0
<b>5810000 Total</b>			<b>\$13,037</b>	<b>\$451</b>	<b>\$3,544</b>	<b>\$831</b>	<b>\$1,366</b>	<b>\$6,237</b>	<b>\$608</b>	<b>\$0</b>	<b>\$0</b>
5820000	STATION EXP(DIST) DNE	CA	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST) DNE	IDU	\$311	\$0	\$0	\$0	\$0	\$0	\$311	\$0	\$0
5820000	STATION EXP(DIST) DNE	OR	\$1,061	\$0	\$1,061	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST) DNE	SNPD	\$30	\$1	\$8	\$2	\$3	\$14	\$1	\$0	\$0
5820000	STATION EXP(DIST) DNE	UT	\$1,699	\$0	\$0	\$0	\$0	\$1,699	\$0	\$0	\$0
5820000	STATION EXP(DIST) DNE	WA	\$347	\$0	\$0	\$347	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST) DNE	WYP	\$563	\$0	\$0	\$0	\$563	\$0	\$0	\$0	\$0
<b>5820000 Total</b>			<b>\$4,078</b>	<b>\$68</b>	<b>\$1,069</b>	<b>\$349</b>	<b>\$566</b>	<b>\$1,713</b>	<b>\$313</b>	<b>\$0</b>	<b>\$0</b>
5830000	OVHD LINE EXPENSES DNE	CA	\$281	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES DNE	IDU	\$155	\$0	\$0	\$0	\$0	\$0	\$155	\$0	\$0
5830000	OVHD LINE EXPENSES DNE	OR	\$2,492	\$0	\$2,492	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES DNE	SNPD	\$18	\$1	\$5	\$1	\$2	\$9	\$1	\$0	\$0
5830000	OVHD LINE EXPENSES DNE	UT	\$1,753	\$0	\$0	\$0	\$0	\$1,753	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES DNE	WA	\$449	\$0	\$0	\$449	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES DNE	WYP	\$308	\$0	\$0	\$0	\$308	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES DNE	WYU	\$71	\$0	\$0	\$0	\$71	\$0	\$0	\$0	\$0
<b>5830000 Total</b>			<b>\$5,526</b>	<b>\$281</b>	<b>\$2,497</b>	<b>\$450</b>	<b>\$381</b>	<b>\$1,761</b>	<b>\$156</b>	<b>\$0</b>	<b>\$0</b>
5840000	UDRGRND LINE EXP DNE	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDRGRND LINE EXP DNE	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5840000 Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5850000	STRT LGHT-SGNL SYS DNE	SNPD	\$223	\$8	\$61	\$14	\$23	\$107	\$10	\$0	\$0
<b>5850000 Total</b>			<b>\$223</b>	<b>\$8</b>	<b>\$61</b>	<b>\$14</b>	<b>\$23</b>	<b>\$107</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>
5860000	METER EXPENSES DNE	CA	\$251	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES DNE	IDU	\$339	\$0	\$0	\$0	\$0	\$0	\$339	\$0	\$0
5860000	METER EXPENSES DNE	OR	\$3,035	\$0	\$3,035	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES DNE	SNPD	\$589	\$20	\$160	\$38	\$62	\$282	\$27	\$0	\$0
5860000	METER EXPENSES DNE	UT	\$1,532	\$0	\$0	\$0	\$0	\$1,532	\$0	\$0	\$0
5860000	METER EXPENSES DNE	WA	\$567	\$0	\$0	\$567	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES DNE	WYP	\$694	\$0	\$0	\$0	\$694	\$0	\$0	\$0	\$0
5860000	METER EXPENSES DNE	WYU	\$64	\$0	\$0	\$0	\$64	\$0	\$0	\$0	\$0
<b>5860000 Total</b>			<b>\$7,071</b>	<b>\$271</b>	<b>\$3,195</b>	<b>\$605</b>	<b>\$820</b>	<b>\$1,814</b>	<b>\$367</b>	<b>\$0</b>	<b>\$0</b>
5870000	CUST INSTL EXPENSE DNE	CA	\$510	\$510	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE DNE	IDU	\$644	\$0	\$0	\$0	\$0	\$0	\$644	\$0	\$0
5870000	CUST INSTL EXPENSE DNE	OR	\$4,311	\$0	\$4,311	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE DNE	UT	\$5,170	\$0	\$0	\$0	\$0	\$5,170	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE DNE	WA	\$982	\$0	\$0	\$982	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE DNE	WYP	\$781	\$0	\$0	\$0	\$781	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE DNE	WYU	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
<b>5870000 Total</b>			<b>\$12,473</b>	<b>\$510</b>	<b>\$4,311</b>	<b>\$982</b>	<b>\$856</b>	<b>\$5,170</b>	<b>\$644</b>	<b>\$0</b>	<b>\$0</b>
5880000	MSC DISTR EXPENSES DNE	CA	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES DNE	IDU	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0
5880000	MSC DISTR EXPENSES DNE	OR	\$248	\$0	\$248	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES DNE	SNPD	\$3,245	\$112	\$882	\$207	\$340	\$1,552	\$151	\$0	\$0
5880000	MSC DISTR EXPENSES DNE	UT	\$616	\$0	\$0	\$0	\$0	\$616	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES DNE	WA	\$63	\$0	\$0	\$63	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES DNE	WYP	\$259	\$0	\$0	\$0	\$259	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES DNE	WYU	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0
<b>5880000 Total</b>			<b>\$4,562</b>	<b>\$182</b>	<b>\$1,130</b>	<b>\$270</b>	<b>\$552</b>	<b>\$2,169</b>	<b>\$260</b>	<b>\$0</b>	<b>\$0</b>
5890000	RENTS-DISTRIBUTION DNE	CA	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION DNE	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0	\$0
5890000	RENTS-DISTRIBUTION DNE	OR	\$1,644	\$0	\$1,644	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION DNE	SNPD	\$46	\$2	\$12	\$3	\$5	\$22	\$2	\$0	\$0
5890000	RENTS-DISTRIBUTION DNE	UT	\$437	\$0	\$0	\$0	\$0	\$437	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION DNE	WA	\$79	\$0	\$0	\$79	\$0	\$0	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	\$970	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	\$94	\$0	\$0	\$94	\$0	\$0	\$0
<b>5890000 Total</b>					<b>\$3,367</b>	<b>\$79</b>	<b>\$1,657</b>	<b>\$82</b>	<b>\$1,069</b>	<b>\$459</b>	<b>\$22</b>
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	\$12	\$0	\$0	\$0	\$0	\$12	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	\$252	\$0	\$252	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	\$3,651	\$126	\$992	\$233	\$382	\$1,747	\$170
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	\$370	\$0	\$0	\$0	\$370	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	\$88	\$0	\$0	\$88	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	\$62	\$0	\$0	\$62	\$0	\$0	\$0
<b>5900000 Total</b>					<b>\$4,473</b>	<b>\$165</b>	<b>\$1,245</b>	<b>\$320</b>	<b>\$444</b>	<b>\$2,116</b>	<b>\$182</b>
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	\$40	\$0	\$0	\$0	\$0	\$40	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	\$425	\$0	\$425	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	\$119	\$4	\$32	\$8	\$13	\$57	\$6
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	\$405	\$0	\$0	\$0	\$405	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	\$120	\$0	\$0	\$120	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	\$132	\$0	\$0	\$132	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	\$43	\$0	\$0	\$43	\$0	\$0	\$0
<b>5910000 Total</b>					<b>\$1,310</b>	<b>\$30</b>	<b>\$458</b>	<b>\$128</b>	<b>\$188</b>	<b>\$462</b>	<b>\$45</b>
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	\$288	\$288	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	\$734	\$0	\$0	\$0	\$0	\$734	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	\$3,316	\$0	\$3,316	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	\$1,466	\$51	\$399	\$94	\$154	\$702	\$68
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	\$3,246	\$0	\$0	\$0	\$3,246	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	\$649	\$0	\$0	\$649	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	\$1,294	\$0	\$0	\$1,294	\$0	\$0	\$0
<b>5920000 Total</b>					<b>\$10,994</b>	<b>\$339</b>	<b>\$3,715</b>	<b>\$742</b>	<b>\$1,447</b>	<b>\$3,948</b>	<b>\$603</b>
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	\$8,002	\$8,002	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	\$5,040	\$0	\$0	\$0	\$0	\$5,040	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	\$30,074	\$0	\$30,074	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	\$1,340	\$46	\$364	\$85	\$140	\$641	\$63
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	\$32,372	\$0	\$0	\$0	\$0	\$32,372	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	\$4,412	\$0	\$0	\$4,412	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	\$5,971	\$0	\$0	\$5,971	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	\$1,313	\$0	\$0	\$1,313	\$0	\$0	\$0
<b>5930000 Total</b>					<b>\$88,525</b>	<b>\$8,048</b>	<b>\$30,439</b>	<b>\$4,498</b>	<b>\$7,424</b>	<b>\$33,013</b>	<b>\$5,103</b>
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-\$23	-\$23	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	\$37	\$0	\$0	\$0	\$0	\$37	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-\$84	\$0	-\$84	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	-\$52	\$0	\$0	\$0	\$0	-\$52	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	\$40	\$0	\$0	\$40	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	\$277	\$0	\$0	\$277	\$0	\$0	\$0
<b>5931000 Total</b>					<b>\$193</b>	<b>-\$23</b>	<b>-\$84</b>	<b>\$40</b>	<b>\$277</b>	<b>-\$52</b>	<b>\$37</b>
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	\$480	\$480	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	\$591	\$0	\$0	\$0	\$0	\$591	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	\$5,742	\$0	\$5,742	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	\$27	\$11	\$7	\$2	\$3	\$13	\$1
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	\$10,637	\$0	\$0	\$0	\$10,637	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	\$929	\$0	\$0	\$929	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	\$1,696	\$0	\$0	\$1,696	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	\$211	\$0	\$0	\$211	\$0	\$0	\$0
<b>5940000 Total</b>					<b>\$20,313</b>	<b>\$481</b>	<b>\$5,749</b>	<b>\$931</b>	<b>\$1,910</b>	<b>\$10,650</b>	<b>\$593</b>
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	\$908	\$31	\$247	\$58	\$95	\$434	\$42
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	WYP	\$50	\$0	\$0	\$0	\$50	\$0	\$0
<b>5950000 Total</b>					<b>\$958</b>	<b>\$31</b>	<b>\$247</b>	<b>\$58</b>	<b>\$145</b>	<b>\$434</b>	<b>\$42</b>
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	\$99	\$99	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	\$180	\$0	\$0	\$0	\$0	\$180	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	\$1,085	\$0	\$1,085	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	\$1,707	\$0	\$0	\$0	\$1,707	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	\$194	\$0	\$0	\$194	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	\$344	\$0	\$0	\$0	\$344	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	\$95	\$0	\$0	\$0	\$95	\$0	\$0
<b>5960000 Total</b>					<b>\$3,705</b>	<b>\$99</b>	<b>\$1,085</b>	<b>\$194</b>	<b>\$440</b>	<b>\$1,707</b>	<b>\$180</b>
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	\$50	\$50	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	\$360	\$0	\$0	\$0	\$0	\$0	\$360
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	\$1,101	\$0	\$1,101	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	\$1,674	\$58	\$455	\$107	\$175	\$801	\$78
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	\$2,644	\$0	\$0	\$0	\$0	\$2,644	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	\$351	\$0	\$0	\$351	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	\$451	\$0	\$0	\$0	\$451	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	\$119	\$0	\$0	\$0	\$119	\$0	\$0
<b>5970000 Total</b>					<b>\$6,749</b>	<b>\$108</b>	<b>\$1,556</b>	<b>\$457</b>	<b>\$745</b>	<b>\$3,444</b>	<b>\$438</b>
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	\$258	\$258	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	\$80	\$0	\$0	\$0	\$0	\$80	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	\$251	\$0	\$251	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	\$-385	\$-13	\$-105	\$-25	\$-40	\$-184	\$-18
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	\$1,263	\$0	\$0	\$0	\$0	\$1,263	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	\$157	\$0	\$0	\$157	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	\$401	\$0	\$0	\$0	\$401	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYU	\$3	\$0	\$0	\$0	\$3	\$0	\$0
<b>5980000 Total</b>					<b>\$2,028</b>	<b>\$245</b>	<b>\$146</b>	<b>\$132</b>	<b>\$363</b>	<b>\$1,079</b>	<b>\$62</b>
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	\$2,602	\$64	\$789	\$180	\$194	\$1,273	\$100
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0
<b>9010000 Total</b>					<b>\$2,603</b>	<b>\$64</b>	<b>\$789</b>	<b>\$180</b>	<b>\$196</b>	<b>\$1,273</b>	<b>\$100</b>
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	\$890	\$890	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	\$2,251	\$56	\$683	\$156	\$168	\$1,102	\$87
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	\$1,577	\$0	\$0	\$0	\$0	\$1,577	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	\$9,442	\$0	\$9,442	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	\$4,134	\$0	\$0	\$0	\$4,134	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	\$779	\$0	\$0	\$779	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	\$1,414	\$0	\$0	\$0	\$1,414	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	\$192	\$0	\$0	\$0	\$192	\$0	\$0
<b>9020000 Total</b>					<b>\$20,680</b>	<b>\$946</b>	<b>\$10,125</b>	<b>\$935</b>	<b>\$1,774</b>	<b>\$5,235</b>	<b>\$1,664</b>
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	\$906	\$22	\$275	\$63	\$68	\$443	\$35
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9030000 Total</b>					<b>\$906</b>	<b>\$22</b>	<b>\$275</b>	<b>\$63</b>	<b>\$68</b>	<b>\$443</b>	<b>\$35</b>
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	\$3,746	\$93	\$1,137	\$260	\$280	\$1,833	\$144
<b>9031000 Total</b>					<b>\$3,746</b>	<b>\$93</b>	<b>\$1,137</b>	<b>\$260</b>	<b>\$280</b>	<b>\$1,833</b>	<b>\$144</b>
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	\$10,844	\$268	\$3,290	\$752	\$809	\$5,306	\$418
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9032000 Total</b>					<b>\$10,846</b>	<b>\$268</b>	<b>\$3,293</b>	<b>\$752</b>	<b>\$809</b>	<b>\$5,306</b>	<b>\$418</b>
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	\$225	\$225	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	\$10,719	\$265	\$3,253	\$744	\$800	\$5,245	\$413
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	\$395	\$0	\$0	\$0	\$0	\$0	\$395
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	\$2,084	\$0	\$2,084	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	\$3,877	\$0	\$0	\$0	\$3,877	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	\$736	\$0	\$0	\$736	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	\$462	\$0	\$0	\$0	\$462	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	\$78	\$0	\$0	\$0	\$78	\$0	\$0
<b>9033000 Total</b>					<b>\$18,576</b>	<b>\$490</b>	<b>\$5,336</b>	<b>\$1,480</b>	<b>\$1,341</b>	<b>\$9,122</b>	<b>\$808</b>
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	\$21	\$0	\$0	\$0	\$0	\$21	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	\$32	\$0	\$32	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	\$9	\$0	\$0	\$0	\$0	\$9	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	\$7	\$0	\$0	\$0	\$7	\$0	\$0
<b>9035000 Total</b>					<b>\$76</b>	<b>\$3</b>	<b>\$32</b>	<b>\$1</b>	<b>\$10</b>	<b>\$9</b>	<b>\$21</b>
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	\$19,423	\$480	\$5,894	\$1,347	\$1,450	\$9,503	\$749



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	\$196	\$0	\$196	\$0	\$0	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9036000 Total</b>					<b>\$19,619</b>	<b>\$480</b>	<b>\$6,090</b>	<b>\$1,347</b>	<b>\$1,450</b>	<b>\$9,504</b>	<b>\$749</b>
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	\$564	\$564	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	\$11	\$0	\$3	\$1	\$1	\$5	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	\$749	\$0	\$0	\$0	\$0	\$749	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	\$6,339	\$0	\$6,339	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	\$3,937	\$0	\$0	\$0	\$0	\$3,937	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	\$1,898	\$0	\$0	\$1,898	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	\$636	\$0	\$0	\$0	\$636	\$0	\$0
<b>9040000 Total</b>					<b>\$14,133</b>	<b>\$564</b>	<b>\$6,342</b>	<b>\$1,899</b>	<b>\$637</b>	<b>\$3,942</b>	<b>\$749</b>
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	\$22	\$22	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	-\$1	\$0	\$0	\$0	\$0	-\$1	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	\$36	\$0	\$36	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	\$104	\$0	\$0	\$0	\$104	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	\$21	\$0	\$0	\$21	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	\$22	\$0	\$0	\$0	\$22	\$0	\$0
<b>9042000 Total</b>					<b>\$205</b>	<b>\$22</b>	<b>\$36</b>	<b>\$21</b>	<b>\$22</b>	<b>\$104</b>	<b>-\$1</b>
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	\$135	\$3	\$41	\$9	\$10	\$66	\$5
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0
<b>9050000 Total</b>					<b>\$140</b>	<b>\$3</b>	<b>\$46</b>	<b>\$9</b>	<b>\$10</b>	<b>\$66</b>	<b>\$5</b>
9051000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	\$2	\$0	\$1	\$0	\$1	\$0	\$0
9051000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	\$2	\$0	\$1	\$0	\$1	\$0	\$0
<b>9051000 Total</b>					<b>\$4</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	\$302	\$7	\$92	\$21	\$23	\$148	\$12
<b>9070000 Total</b>					<b>\$302</b>	<b>\$7</b>	<b>\$92</b>	<b>\$21</b>	<b>\$23</b>	<b>\$148</b>	<b>\$12</b>
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	\$38	\$38	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	\$479	\$12	\$145	\$33	\$36	\$235	\$18
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	IDU	\$4	\$0	\$0	\$0	\$0	\$4	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	\$1,085	\$0	\$1,085	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	\$20	\$0	\$0	\$0	\$0	\$20	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	\$421	\$0	\$0	\$421	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	\$421	\$0	\$0	\$0	\$421	\$0	\$0
<b>9080000 Total</b>					<b>\$2,469</b>	<b>\$50</b>	<b>\$1,231</b>	<b>\$454</b>	<b>\$456</b>	<b>\$255</b>	<b>\$23</b>
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	\$33	\$1	\$10	\$2	\$2	\$16	\$1
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	\$101	\$0	\$0	\$0	\$0	\$101	\$0
<b>9081000 Total</b>					<b>\$135</b>	<b>\$1</b>	<b>\$10</b>	<b>\$2</b>	<b>\$2</b>	<b>\$118</b>	<b>\$1</b>
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	\$94	\$94	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	\$244	\$6	\$74	\$17	\$18	\$119	\$9
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	\$84	\$0	\$0	\$0	\$0	\$84	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$50
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	\$200	\$0	\$0	\$0	\$0	\$200	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	\$22	\$0	\$0	\$22	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	\$77	\$0	\$0	\$0	\$77	\$0	\$0
<b>9084000 Total</b>					<b>\$771</b>	<b>\$100</b>	<b>\$74</b>	<b>\$39</b>	<b>\$95</b>	<b>\$319</b>	<b>\$93</b>
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	\$290	\$0	\$0	\$0	\$0	\$290	\$0
9085000	DSM AMORT	CSEX	Customer Service Expense	UT	\$21	\$0	\$0	\$0	\$0	\$21	\$0
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	\$30	\$0	\$0	\$0	\$30	\$0	\$0
<b>9085000 Total</b>					<b>\$341</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30</b>	<b>\$21</b>	<b>\$290</b>
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	CA	\$1,994	\$1,994	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	IDU	\$4,875	\$0	\$0	\$0	\$0	\$4,875	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OR	\$24,562	\$0	\$24,562	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	UT	\$44,539	\$0	\$0	\$0	\$44,539	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	WA	\$10,089	\$0	\$0	\$10,089	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	WYP	\$3,216	\$0	\$0	\$0	\$3,216	\$0	\$0
<b>9085100 Total</b>					<b>\$89,275</b>	<b>\$1,994</b>	<b>\$24,562</b>	<b>\$10,089</b>	<b>\$3,216</b>	<b>\$44,539</b>	<b>\$4,875</b>
9086000	CUST SERV	CSEX	Customer Service Expense	CN	\$693	\$17	\$210	\$48	\$52	\$339	\$27
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	\$508	\$0	\$0	\$0	\$0	\$508	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	\$935	\$0	\$935	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	\$2,512	\$0	\$0	\$0	\$2,512	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	\$212	\$0	\$0	\$212	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	\$722	\$0	\$0	\$0	\$722	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>9086000 Total</b>			<b>\$5,582</b>	<b>\$17</b>	<b>\$1,146</b>	<b>\$260</b>	<b>\$774</b>	<b>\$2,852</b>	<b>\$534</b>	<b>\$0</b>	<b>\$0</b>
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	\$2,747	\$0	\$0	\$0	\$0	\$0	\$2,747
<b>9089500 Total</b>			<b>\$2,747</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,747</b>
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	\$1,836	\$0	\$0	\$0	\$0	\$0	\$1,836
<b>9089600 Total</b>			<b>\$1,836</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,836</b>
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	\$93	\$93	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	\$1,692	\$42	\$514	\$117	\$126	\$828	\$65
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	\$52	\$0	\$0	\$0	\$0	\$52	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	\$675	\$0	\$675	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	\$368	\$0	\$0	\$0	\$368	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	\$112	\$0	\$0	\$112	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	\$302	\$0	\$0	\$0	\$302	\$0	\$0
<b>9090000 Total</b>			<b>\$3,294</b>	<b>\$135</b>	<b>\$1,188</b>	<b>\$229</b>	<b>\$429</b>	<b>\$1,196</b>	<b>\$118</b>	<b>\$0</b>	<b>\$0</b>
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	\$4	\$0	\$1	\$0	\$0	\$2	\$0
<b>9100000 Total</b>			<b>\$4</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	\$201	\$5	\$61	\$14	\$15	\$98	\$8
<b>9101000 Total</b>			<b>\$201</b>	<b>\$5</b>	<b>\$61</b>	<b>\$14</b>	<b>\$15</b>	<b>\$98</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	-\$30	-\$30	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	\$70	\$0	\$70	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	\$74,784	\$1,671	\$20,436	\$5,798	\$10,605	\$31,884	\$4,185
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	\$562	\$0	\$0	\$0	\$562	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	-\$1,018	\$0	\$0	-\$1,018	\$0	\$0	\$0
<b>9200000 Total</b>			<b>\$74,368</b>	<b>\$1,641</b>	<b>\$20,506</b>	<b>\$4,780</b>	<b>\$10,605</b>	<b>\$32,446</b>	<b>\$4,185</b>	<b>\$206</b>	<b>\$0</b>
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	\$179	\$4	\$54	\$12	\$13	\$88	\$7
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	\$26	\$0	\$0	\$0	\$0	\$26	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	\$84	\$0	\$84	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	\$8,206	\$183	\$2,242	\$636	\$1,164	\$3,499	\$459
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	\$126	\$0	\$0	\$0	\$126	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	\$12	\$0	\$0	\$12	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	\$55	\$0	\$0	\$55	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	\$11	\$0	\$0	\$11	\$0	\$0	\$0
<b>9210000 Total</b>			<b>\$8,707</b>	<b>\$194</b>	<b>\$2,381</b>	<b>\$661</b>	<b>\$1,243</b>	<b>\$3,712</b>	<b>\$492</b>	<b>\$23</b>	<b>\$0</b>
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-\$27,129	-\$606	-\$7,413	-\$2,103	-\$3,847	-\$11,566	-\$1,518
<b>9220000 Total</b>			<b>-\$27,129</b>	<b>-\$606</b>	<b>-\$7,413</b>	<b>-\$2,103</b>	<b>-\$3,847</b>	<b>-\$11,566</b>	<b>-\$1,518</b>	<b>-\$75</b>	<b>\$0</b>
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	\$306	\$306	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	\$147	\$0	\$147	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	\$5,562	\$124	\$1,520	\$431	\$789	\$2,371	\$311
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	\$40	\$0	\$0	\$0	\$40	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	\$10	\$0	\$0	\$10	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	\$1	\$0	\$0	\$1	\$0	\$0	\$0
<b>9230000 Total</b>			<b>\$6,067</b>	<b>\$430</b>	<b>\$1,667</b>	<b>\$441</b>	<b>\$791</b>	<b>\$2,411</b>	<b>\$311</b>	<b>\$15</b>	<b>\$0</b>
9239900	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0
9239900	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239900	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	\$7,210	\$161	\$1,970	\$559	\$1,022	\$3,074	\$403
<b>9239900 Total</b>			<b>\$7,211</b>	<b>\$162</b>	<b>\$1,971</b>	<b>\$559</b>	<b>\$1,022</b>	<b>\$3,074</b>	<b>\$403</b>	<b>\$20</b>	<b>\$0</b>
9240000	PROP INSURANCE - SYS	AGEX	Administrative & General Expense	SO	\$66	\$1	\$18	\$5	\$9	\$28	\$4
<b>9240000 Total</b>			<b>\$66</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$9</b>	<b>\$28</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	\$114	\$0	\$0	\$0	\$0	\$114	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	\$5,277	\$0	\$5,277	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	\$2,152	\$0	\$0	\$0	\$2,152	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	\$350	\$0	\$0	\$350	\$0	\$0	\$0
<b>9241000 Total</b>			<b>\$7,893</b>	<b>\$0</b>	<b>\$5,277</b>	<b>\$0</b>	<b>\$350</b>	<b>\$2,152</b>	<b>\$114</b>	<b>\$0</b>	<b>\$0</b>
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-\$208	\$0	-\$208	\$0	\$0	\$0	\$0
<b>9242000 Total</b>			<b>-\$208</b>	<b>\$0</b>	<b>-\$208</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	\$8,654	\$193	\$2,365	\$671	\$1,227	\$3,689	\$484
<b>9243000 Total</b>			<b>\$8,654</b>	<b>\$193</b>	<b>\$2,365</b>	<b>\$671</b>	<b>\$1,227</b>	<b>\$3,689</b>	<b>\$484</b>	<b>\$24</b>	<b>\$0</b>
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	\$49,733	\$1,111	\$13,590	\$3,856	\$7,052	\$21,203	\$2,783
<b>9250000 Total</b>			<b>\$49,733</b>	<b>\$1,111</b>	<b>\$13,590</b>	<b>\$3,856</b>	<b>\$7,052</b>	<b>\$21,203</b>	<b>\$2,783</b>	<b>\$137</b>	<b>\$0</b>





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(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	\$-801	\$0	\$-801	\$0	\$0	\$0	\$0
<b>9251000 Total</b>					<b>-\$801</b>	<b>\$0</b>	<b>-\$801</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	\$344	\$344	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	\$247	\$0	\$0	\$0	\$0	\$247	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	\$1,555	\$0	\$1,555	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	\$1,642	\$37	\$449	\$127	\$233	\$700	\$92
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	\$1,709	\$0	\$0	\$0	\$1,709	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	\$1,124	\$0	\$0	\$1,124	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	\$1,082	\$0	\$0	\$0	\$1,082	\$0	\$0
<b>9280000 Total</b>					<b>\$7,703</b>	<b>\$381</b>	<b>\$2,004</b>	<b>\$1,251</b>	<b>\$1,315</b>	<b>\$2,409</b>	<b>\$339</b>
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	\$546	\$0	\$0	\$0	\$0	\$546	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	\$3,148	\$0	\$3,148	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	\$4,536	\$0	\$0	\$0	\$0	\$4,536	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	\$575	\$0	\$0	\$575	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	\$1,416	\$0	\$0	\$0	\$1,416	\$0	\$0
<b>9282000 Total</b>					<b>\$10,225</b>	<b>\$5</b>	<b>\$3,148</b>	<b>\$575</b>	<b>\$1,416</b>	<b>\$4,536</b>	<b>\$546</b>
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	SO	\$6	\$0	\$2	\$0	\$1	\$3	\$0
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0
<b>9282990 Total</b>					<b>\$11</b>	<b>\$0</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$4</b>	<b>\$0</b>
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	\$5,027	\$81	\$1,304	\$400	\$780	\$2,152	\$291
<b>9283000 Total</b>					<b>\$5,027</b>	<b>\$81</b>	<b>\$1,304</b>	<b>\$400</b>	<b>\$780</b>	<b>\$2,152</b>	<b>\$291</b>
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-\$4,832	-\$108	-\$1,320	-\$375	-\$685	-\$2,060	-\$270
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0
<b>9290000 Total</b>					<b>-\$4,830</b>	<b>-\$108</b>	<b>-\$1,320</b>	<b>-\$375</b>	<b>-\$685</b>	<b>-\$2,059</b>	<b>-\$270</b>
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0
<b>9301000 Total</b>					<b>\$5</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	\$8	\$0	\$0	\$0	\$0	\$8	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	\$72	\$0	\$72	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	\$7,140	\$160	\$1,951	\$554	\$1,012	\$3,044	\$400
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	\$36	\$0	\$0	\$0	\$0	\$36	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	\$3	\$0	\$0	\$3	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	\$65	\$0	\$0	\$0	\$65	\$0	\$0
<b>9302000 Total</b>					<b>\$7,339</b>	<b>\$174</b>	<b>\$2,023</b>	<b>\$557</b>	<b>\$1,077</b>	<b>\$3,080</b>	<b>\$408</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	\$1,101	\$0	\$1,101	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	\$5,569	\$124	\$1,522	\$432	\$790	\$2,374	\$312
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	\$38	\$0	\$0	\$0	\$38	\$0	\$0
<b>9310000 Total</b>					<b>\$6,720</b>	<b>\$127</b>	<b>\$2,623</b>	<b>\$437</b>	<b>\$828</b>	<b>\$2,379</b>	<b>\$312</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	\$103	\$3	\$31	\$7	\$8	\$50	\$4
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	\$9	\$0	\$0	\$0	\$0	\$9	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	\$57	\$0	\$57	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	\$21,238	\$474	\$5,804	\$1,647	\$3,012	\$9,055	\$1,188
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	\$62	\$0	\$0	\$0	\$0	\$62	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	\$8	\$0	\$0	\$8	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	\$29	\$0	\$0	\$0	\$29	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	\$10	\$0	\$0	\$0	\$10	\$0	\$0
<b>9350000 Total</b>					<b>\$21,518</b>	<b>\$479</b>	<b>\$5,892</b>	<b>\$1,662</b>	<b>\$3,058</b>	<b>\$9,167</b>	<b>\$1,201</b>
<b>Grand Total</b>					<b>\$2,922,310</b>	<b>\$58,705</b>	<b>\$758,630</b>	<b>\$220,584</b>	<b>\$443,039</b>	<b>\$1,256,321</b>	<b>\$171,057</b>
										<b>\$9,340</b>	<b>\$4,634</b>





**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3102000	SG	\$861	\$14	\$223	\$69	\$134	\$368	\$50	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3110000	SG	\$18,568	\$297	\$4,815	\$1,478	\$2,882	\$7,950	\$1,074	\$72	\$0
4030000	DEPN EXPENSE-ELECT 3120000	SG	\$91,385	\$1,463	\$23,696	\$7,276	\$14,185	\$39,126	\$5,285	\$354	\$0
4030000	DEPN EXPENSE-ELECT 3140000	SG	\$23,245	\$372	\$6,027	\$1,851	\$3,608	\$9,952	\$1,344	\$90	\$0
4030000	DEPN EXPENSE-ELECT 3150000	SG	\$7,831	\$125	\$2,031	\$624	\$1,216	\$3,353	\$453	\$30	\$0
4030000	DEPN EXPENSE-ELECT 3157000	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3160000	SG	\$954	\$15	\$247	\$76	\$148	\$408	\$55	\$4	\$0
4030000	DEPN EXPENSE-ELECT 3302000	SG-P	\$88	\$1	\$23	\$7	\$14	\$38	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3302000	SG-U	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3303000	SG-U	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3304000	SG-P	\$3	\$0	\$1	\$0	\$1	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3304000	SG-U	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3305000	SG-P	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3310000	SG-P	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3310000	SG-U	\$182	\$3	\$47	\$14	\$28	\$78	\$11	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3311000	SG-P	\$1,422	\$23	\$369	\$113	\$221	\$609	\$82	\$6	\$0
4030000	DEPN EXPENSE-ELECT 3311000	SG-U	\$105	\$2	\$27	\$8	\$16	\$45	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3312000	SG-P	\$1,343	\$21	\$348	\$107	\$208	\$575	\$78	\$5	\$0
4030000	DEPN EXPENSE-ELECT 3312000	SG-U	\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3313000	SG-P	\$295	\$5	\$77	\$24	\$46	\$126	\$17	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3313000	SG-U	\$69	\$1	\$18	\$6	\$11	\$30	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3320000	SG-P	\$73	\$1	\$19	\$6	\$11	\$31	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3320000	SG-U	\$549	\$9	\$142	\$44	\$85	\$235	\$32	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3321000	SG-P	\$6,368	\$102	\$1,651	\$507	\$988	\$2,726	\$368	\$25	\$0
4030000	DEPN EXPENSE-ELECT 3321000	SG-U	\$1,361	\$22	\$353	\$108	\$211	\$583	\$79	\$5	\$0
4030000	DEPN EXPENSE-ELECT 3322000	SG-P	\$330	\$5	\$86	\$26	\$51	\$141	\$19	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3322000	SG-U	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3323000	SG-P	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3323000	SG-U	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3330000	SG-P	\$2,562	\$41	\$664	\$204	\$398	\$1,097	\$148	\$10	\$0
4030000	DEPN EXPENSE-ELECT 3330000	SG-U	\$1,095	\$18	\$284	\$87	\$170	\$469	\$63	\$4	\$0
4030000	DEPN EXPENSE-ELECT 3340000	SG-P	\$2,423	\$39	\$628	\$193	\$376	\$1,037	\$140	\$9	\$0
4030000	DEPN EXPENSE-ELECT 3340000	SG-U	\$331	\$5	\$86	\$26	\$51	\$142	\$19	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3347000	SG-P	\$149	\$2	\$39	\$12	\$23	\$64	\$9	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3347000	SG-U	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3350000	SG-U	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3351000	SG-P	\$47	\$1	\$12	\$4	\$7	\$20	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3353000	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3360000	SG-P	\$432	\$7	\$112	\$34	\$67	\$185	\$25	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3360000	SG-U	\$46	\$1	\$12	\$4	\$7	\$20	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3410000	SG	\$5,030	\$81	\$1,304	\$400	\$781	\$2,154	\$291	\$19	\$0
4030000	DEPN EXPENSE-ELECT 3420000	SG	\$297	\$5	\$77	\$24	\$46	\$127	\$17	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3430000	SG	\$91,551	\$1,466	\$23,739	\$7,289	\$14,210	\$39,197	\$5,295	\$355	\$0
4030000	DEPN EXPENSE-ELECT 3440000	SG	\$10,028	\$161	\$2,600	\$798	\$1,556	\$4,293	\$580	\$39	\$0
4030000	DEPN EXPENSE-ELECT 3450000	SG	\$8,062	\$129	\$2,000	\$642	\$1,251	\$3,452	\$466	\$31	\$0
4030000	DEPN EXPENSE-ELECT 3460000	SG	\$357	\$6	\$92	\$28	\$55	\$153	\$21	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3502000	SG	\$1,960	\$31	\$508	\$156	\$304	\$839	\$113	\$8	\$0
4030000	DEPN EXPENSE-ELECT 3520000	SG	\$2,055	\$33	\$533	\$164	\$319	\$880	\$119	\$8	\$0
4030000	DEPN EXPENSE-ELECT 3530000	SG	\$26,189	\$419	\$6,791	\$2,085	\$4,065	\$11,213	\$1,515	\$101	\$0
4030000	DEPN EXPENSE-ELECT 3534000	SG	\$2,284	\$37	\$592	\$182	\$355	\$978	\$132	\$9	\$0
4030000	DEPN EXPENSE-ELECT 3537000	SG	\$671	\$11	\$174	\$53	\$104	\$287	\$39	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3540000	SG	\$15,373	\$246	\$3,986	\$1,224	\$2,386	\$6,582	\$889	\$60	\$0
4030000	DEPN EXPENSE-ELECT 3550000	SG	\$17,286	\$277	\$4,482	\$1,376	\$2,683	\$7,401	\$1,000	\$67	\$0
4030000	DEPN EXPENSE-ELECT 3560000	SG	\$20,352	\$326	\$5,277	\$1,620	\$3,159	\$8,714	\$1,177	\$79	\$0
4030000	DEPN EXPENSE-ELECT 3570000	SG	\$54	\$1	\$14	\$4	\$8	\$23	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3580000	SG	\$123	\$2	\$32	\$10	\$19	\$53	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3590000	SG	\$161	\$3	\$42	\$13	\$25	\$69	\$9	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3602000	CA	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	IDU	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	OR	\$73	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	UT	\$178	\$0	\$0	\$0	\$0	\$178	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYU	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	\$33	\$0	\$0	\$0	\$0	\$33	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	\$345	\$0	\$345	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	\$724	\$0	\$0	\$0	\$0	\$724	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	\$41	\$0	\$0	\$41	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYP	\$180	\$0	\$0	\$0	\$180	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	CA	\$521	\$521	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	IDU	\$628	\$0	\$0	\$0	\$0	\$628	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	OR	\$4,317	\$0	\$4,317	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	UT	\$9,569	\$0	\$0	\$0	\$0	\$9,569	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WA	\$954	\$0	\$0	\$954	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYP	\$2,326	\$0	\$0	\$0	\$2,326	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYU	\$234	\$0	\$0	\$0	\$234	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$137	\$0	\$137	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$196	\$0	\$0	\$0	\$196	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$39	\$0	\$0	\$39	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	CA	\$2,141	\$2,141	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$2,403	\$0	\$0	\$0	\$0	\$2,403	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	OR	\$13,113	\$0	\$13,113	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	UT	\$11,448	\$0	\$0	\$0	\$0	\$11,448	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WA	\$3,830	\$0	\$0	\$3,830	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$3,386	\$0	\$0	\$0	\$3,386	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$699	\$0	\$0	\$0	\$699	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$1,022	\$1,022	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$988	\$0	\$0	\$0	\$0	\$988	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$7,150	\$0	\$7,150	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$6,705	\$0	\$0	\$0	\$0	\$6,705	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,732	\$0	\$0	\$1,732	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$2,292	\$0	\$0	\$0	\$2,292	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$315	\$0	\$0	\$0	\$315	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	CA	\$477	\$477	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	IDU	\$174	\$0	\$0	\$0	\$0	\$174	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	OR	\$2,236	\$0	\$2,236	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	UT	\$3,950	\$0	\$0	\$0	\$0	\$3,950	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WA	\$722	\$0	\$0	\$722	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYP	\$590	\$0	\$0	\$0	\$590	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYU	\$153	\$0	\$0	\$0	\$153	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$417	\$417	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$501	\$0	\$0	\$0	\$0	\$501	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,897	\$0	\$3,897	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$11,128	\$0	\$0	\$0	\$0	\$11,128	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$672	\$0	\$0	\$672	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$1,165	\$0	\$0	\$0	\$1,165	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$579	\$0	\$0	\$0	\$579	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	CA	\$1,226	\$1,226	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	IDU	\$1,546	\$0	\$0	\$0	\$0	\$1,546	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	OR	\$11,443	\$0	\$11,443	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	UT	\$9,145	\$0	\$0	\$0	\$0	\$9,145	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WA	\$2,876	\$0	\$0	\$2,876	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYP	\$2,570	\$0	\$0	\$0	\$2,570	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYU	\$396	\$0	\$0	\$0	\$396	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	CA	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	IDU	\$134	\$0	\$0	\$0	\$0	\$134	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	OR	\$1,427	\$0	\$1,427	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	UT	\$1,326	\$0	\$0	\$0	\$0	\$1,326	\$0	\$0



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WA	\$429	\$0	\$0	\$429	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYP	\$263	\$0	\$0	\$0	\$263	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYU	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	CA	\$266	\$266	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	IDU	\$457	\$0	\$0	\$0	\$0	\$457	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	OR	\$3,273	\$0	\$3,273	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	UT	\$2,883	\$0	\$0	\$0	\$2,883	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WA	\$865	\$0	\$0	\$865	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WYP	\$768	\$0	\$0	\$0	\$768	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WYU	\$244	\$0	\$0	\$0	\$244	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	CA	\$181	\$181	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	IDU	\$432	\$0	\$0	\$0	\$0	\$432	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	OR	\$2,170	\$0	\$2,170	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	UT	\$2,394	\$0	\$0	\$0	\$2,394	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WA	\$438	\$0	\$0	\$438	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WYP	\$424	\$0	\$0	\$0	\$424	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WYU	\$78	\$0	\$0	\$0	\$78	\$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	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$120	\$0	\$120	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$269	\$0	\$0	\$0	\$269	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$30	\$0	\$0	\$0	\$0	\$30	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$681	\$0	\$681	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$1,029	\$0	\$0	\$0	\$1,029	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$128	\$0	\$0	\$128	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$217	\$0	\$0	\$0	\$217	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	CA	\$49	\$49	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	CN	\$174	\$4	\$53	\$12	\$13	\$85	\$7	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$216	\$0	\$0	\$0	\$0	\$216	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	OR	\$648	\$0	\$648	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SG	\$164	\$3	\$43	\$13	\$26	\$70	\$10	\$1
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SO	\$1,705	\$38	\$466	\$132	\$242	\$727	\$95	\$5
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	UT	\$876	\$0	\$0	\$0	\$876	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WA	\$418	\$0	\$0	\$418	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$182	\$0	\$0	\$0	\$182	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$106	\$0	\$0	\$0	\$106	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$21	\$1	\$6	\$1	\$2	\$10	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$37	\$1	\$10	\$3	\$5	\$16	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	CN	\$128	\$3	\$39	\$9	\$10	\$62	\$5	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	OR	\$91	\$0	\$91	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	SG	\$109	\$2	\$28	\$9	\$17	\$47	\$6	\$0



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	SO	\$1,055	\$24	\$288	\$82	\$150	\$450	\$59	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	UT	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WA	\$32	\$0	\$0	\$32	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WYP	\$30	\$0	\$0	\$0	\$30	\$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	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$1,280	\$32	\$388	\$89	\$96	\$626	\$49	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$128	\$0	\$0	\$0	\$0	\$128	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$355	\$0	\$355	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	\$306	\$5	\$79	\$24	\$47	\$131	\$18	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$8,670	\$194	\$2,369	\$672	\$1,229	\$3,696	\$485	\$24	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$416	\$0	\$0	\$0	\$0	\$416	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$167	\$0	\$0	\$167	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$521	\$0	\$0	\$0	\$521	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	CA	\$1	\$1	\$0	\$0	\$0	\$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	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	OR	\$49	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	SG	\$122	\$2	\$32	\$10	\$19	\$52	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	SO	\$166	\$4	\$45	\$13	\$23	\$71	\$9	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	UT	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	IDU	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	OR	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SG	\$221	\$4	\$57	\$18	\$34	\$95	\$13	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	UT	\$152	\$0	\$0	\$0	\$0	\$152	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WA	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYP	\$51	\$0	\$0	\$0	\$51	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYU	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$84	\$0	\$0	\$0	\$0	\$84	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$469	\$0	\$469	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	\$1,156	\$19	\$300	\$92	\$179	\$495	\$67	\$4	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$185	\$4	\$51	\$14	\$26	\$79	\$10	\$1	\$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	\$105	\$0	\$0	\$105	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$184	\$0	\$0	\$0	\$184	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	IDU	\$70	\$0	\$0	\$0	\$0	\$70	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	OR	\$566	\$0	\$566	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SG	\$350	\$6	\$91	\$28	\$54	\$150	\$20	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SO	\$281	\$6	\$77	\$22	\$40	\$120	\$16	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	UT	\$397	\$0	\$0	\$0	\$0	\$397	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WA	\$93	\$0	\$0	\$93	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYP	\$151	\$0	\$0	\$0	\$151	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYU	\$36	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CA	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CN	\$116	\$3	\$35	\$8	\$9	\$57	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	IDU	\$259	\$0	\$0	\$0	\$0	\$259	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	OR	\$1,806	\$0	\$1,806	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SE	\$6	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SG	\$4,945	\$79	\$1,282	\$394	\$768	\$2,117	\$286	\$19	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SO	\$2,373	\$53	\$649	\$184	\$337	\$1,012	\$133	\$7	\$0



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	UT	\$1,595	\$0	\$0	\$0	\$1,595	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WA	\$614	\$0	\$0	\$614	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYP	\$1,128	\$0	\$0	\$0	\$1,128	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYU	\$211	\$0	\$0	\$0	\$211	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$30	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	OR	\$107	\$0	\$107	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SE	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SG	\$142	\$2	\$37	\$11	\$22	\$61	\$8	\$1
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SO	\$38	\$1	\$10	\$3	\$5	\$16	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	UT	\$215	\$0	\$0	\$0	\$0	\$215	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WA	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYP	\$51	\$0	\$0	\$0	\$51	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYU	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	OR	\$57	\$0	\$57	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SG	\$106	\$2	\$28	\$8	\$17	\$46	\$6	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SO	\$170	\$4	\$47	\$13	\$24	\$73	\$10	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	UT	\$34	\$0	\$0	\$0	\$0	\$34	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
<b>4030000 Total</b>				<b>\$557,251</b>	<b>\$13,167</b>	<b>\$155,581</b>	<b>\$45,117</b>	<b>\$79,852</b>	<b>\$231,492</b>	<b>\$30,562</b>	<b>\$1,480</b>
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	\$110	\$2	\$28	\$9	\$17	\$47	\$6	\$0
<b>4032000 Total</b>				<b>\$110</b>	<b>\$2</b>	<b>\$28</b>	<b>\$9</b>	<b>\$17</b>	<b>\$47</b>	<b>\$6</b>	<b>\$0</b>
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	\$2,910	\$47	\$755	\$232	\$452	\$1,246	\$168	\$11
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	\$677	\$11	\$175	\$54	\$105	\$290	\$39	\$3
<b>4033000 Total</b>				<b>\$3,587</b>	<b>\$57</b>	<b>\$930</b>	<b>\$286</b>	<b>\$557</b>	<b>\$1,536</b>	<b>\$207</b>	<b>\$14</b>
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	\$20	\$0	\$5	\$2	\$3	\$9	\$1	\$0
<b>4034000 Total</b>				<b>\$20</b>	<b>\$0</b>	<b>\$5</b>	<b>\$2</b>	<b>\$3</b>	<b>\$9</b>	<b>\$1</b>	<b>\$0</b>
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	\$301	\$5	\$78	\$24	\$47	\$129	\$17	\$1
<b>4035000 Total</b>				<b>\$301</b>	<b>\$5</b>	<b>\$78</b>	<b>\$24</b>	<b>\$47</b>	<b>\$129</b>	<b>\$17</b>	<b>\$1</b>
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	\$272	\$0	\$0	\$0	\$0	\$272	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	\$44	\$0	\$0	\$44	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0
<b>4036000 Total</b>				<b>\$618</b>	<b>\$19</b>	<b>\$170</b>	<b>\$44</b>	<b>\$86</b>	<b>\$272</b>	<b>\$28</b>	<b>\$0</b>
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	\$385	\$6	\$100	\$31	\$60	\$165	\$22	\$1
<b>4037000 Total</b>				<b>\$385</b>	<b>\$6</b>	<b>\$100</b>	<b>\$31</b>	<b>\$60</b>	<b>\$165</b>	<b>\$22</b>	<b>\$1</b>
4039999	DEPR EXP-ELEC, OTH 565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	\$ (202)	\$-3	\$-52	\$-16	\$-31	\$-87	\$-12	\$-1
<b>4039999 Total</b>				<b>\$ (202)</b>	<b>\$-3</b>	<b>\$-52</b>	<b>\$-16</b>	<b>\$-31</b>	<b>\$-87</b>	<b>\$-12</b>	<b>\$-1</b>
<b>Grand Total</b>				<b>\$562,069</b>	<b>\$13,253</b>	<b>\$156,841</b>	<b>\$45,495</b>	<b>\$80,590</b>	<b>\$233,562</b>	<b>\$30,832</b>	<b>\$1,496</b>







**Amortization Expense (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	IDU	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG	\$573	\$9	\$148	\$46	\$89	\$245	\$33	\$2
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-P	\$9,974	\$160	\$2,586	\$794	\$1,548	\$4,270	\$577	\$39
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-U	\$323	\$5	\$84	\$26	\$50	\$138	\$19	\$1
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	SG	\$816	\$13	\$212	\$65	\$127	\$349	\$47	\$3
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	\$43	\$1	\$12	\$3	\$6	\$18	\$2	\$0
4040000	AMOR LTD TRM PLNT 3031080	FMS - FUEL MANAGEMENT SYSTEM	SO	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	\$435	\$10	\$119	\$34	\$62	\$185	\$24	\$1
4040000	AMOR LTD TRM PLNT 3031760	RECORD CENTER MGMT SOFTWARE	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	\$4,862	\$120	\$1,475	\$337	\$363	\$2,379	\$187	\$0
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	\$5,851	\$131	\$1,599	\$454	\$830	\$2,494	\$327	\$16
4040000	AMOR LTD TRM PLNT 3032270	ENTERPRISE DATA WAREHOUSE	SO	\$315	\$7	\$86	\$24	\$45	\$134	\$18	\$1
4040000	AMOR LTD TRM PLNT 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$73	\$2	\$20	\$6	\$10	\$31	\$4	\$0
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	\$144	\$3	\$39	\$11	\$20	\$61	\$8	\$0
4040000	AMOR LTD TRM PLNT 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032510	OPERATIONS MAPPING SYSTEM	SO	\$9	\$0	\$2	\$1	\$1	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$80	\$2	\$22	\$6	\$11	\$34	\$4	\$0
4040000	AMOR LTD TRM PLNT 3032600	SINGLE PERSON SCHEDULING	SO	\$313	\$7	\$86	\$24	\$44	\$133	\$18	\$1
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	\$89	\$2	\$24	\$7	\$13	\$38	\$5	\$0
4040000	AMOR LTD TRM PLNT 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$6	\$0	\$2	\$0	\$1	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$707	\$11	\$183	\$56	\$110	\$303	\$41	\$3
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	SG	\$431	\$7	\$112	\$34	\$67	\$185	\$25	\$2
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	\$536	\$12	\$146	\$42	\$76	\$229	\$30	\$1
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$255	\$4	\$66	\$20	\$40	\$109	\$15	\$1
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	\$226	\$5	\$62	\$18	\$32	\$96	\$13	\$1
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$2,650	\$42	\$687	\$211	\$411	\$1,135	\$153	\$10
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	SG	\$22	\$0	\$6	\$2	\$3	\$9	\$1	\$0
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	SO	\$3,886	\$87	\$1,062	\$301	\$551	\$1,657	\$217	\$11
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3033170	GTx VERSION 7 SOFTWARE	CN	\$447	\$11	\$136	\$31	\$33	\$219	\$17	\$0
4040000	AMOR LTD TRM PLNT 3033180	HPOV - HP Openview Software	SO	\$527	\$12	\$144	\$41	\$75	\$225	\$30	\$1
4040000	AMOR LTD TRM PLNT 3033190	ITRON METER READING SOFTWARE	CN	\$564	\$14	\$171	\$39	\$42	\$276	\$22	\$0
4040000	AMOR LTD TRM PLNT 3033300	SECID - CUST SECURE WEB LOGIN	CN	\$218	\$5	\$66	\$15	\$16	\$106	\$8	\$0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	\$1,539	\$34	\$420	\$119	\$218	\$656	\$86	\$4
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	\$1,007	\$22	\$275	\$78	\$143	\$429	\$56	\$3
4040000	AMOR LTD TRM PLNT 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$245	\$5	\$67	\$19	\$35	\$104	\$14	\$1
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	\$10	\$0	\$3	\$1	\$1	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SE	\$57	\$1	\$14	\$4	\$10	\$24	\$4	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	\$5,594	\$90	\$1,451	\$445	\$668	\$2,395	\$324	\$22
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	\$365	\$8	\$100	\$28	\$52	\$156	\$20	\$1
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0
4040000	AMOR LTD TRM PLNT 3035330	OATI-OASIS INTERFACE	SO	\$48	\$1	\$13	\$4	\$7	\$21	\$3	\$0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$268	\$4	\$69	\$21	\$42	\$115	\$15	\$1
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0
4040000	AMOR LTD TRM PLNT 3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$20	\$0	\$5	\$2	\$3	\$9	\$1	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$276	\$7	\$84	\$19	\$21	\$135	\$11	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$204	\$0	\$204	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$1,288	\$29	\$352	\$100	\$183	\$549	\$72	\$4
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$163	\$0	\$0	\$163	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$398	\$0	\$0	\$0	\$398	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0



**Amortization Expense (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4040000 Total</b>					<b>\$46,144</b>	<b>\$912</b>	<b>\$12,446</b>	<b>\$3,658</b>	<b>\$6,811</b>	<b>\$19,707</b>	<b>\$2,478</b>	<b>\$131</b>	<b>\$0</b>
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	-\$1,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,549
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	-\$244	-\$4	-\$63	-\$19	-\$38	-\$105	-\$14	-\$1	\$0
<b>4049000 Total</b>					<b>-\$1,794</b>	<b>-\$4</b>	<b>-\$63</b>	<b>-\$19</b>	<b>-\$38</b>	<b>-\$105</b>	<b>-\$14</b>	<b>-\$1</b>	<b>-\$1,549</b>
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	\$5,524	\$88	\$1,432	\$440	\$857	\$2,365	\$319	\$21	\$0
<b>4061000 Total</b>					<b>\$5,524</b>	<b>\$88</b>	<b>\$1,432</b>	<b>\$440</b>	<b>\$857</b>	<b>\$2,365</b>	<b>\$319</b>	<b>\$21</b>	<b>\$0</b>
4070000	AMRT PRP LOSS/RGST	566906	Naughton U3 Reg Asset Amortization	UT	\$402	\$0	\$0	\$0	\$0	\$402	\$0	\$0	\$0
4070000	AMRT PRP LOSS/RGST	566906	Naughton U3 Reg Asset Amortization	WYP	\$105	\$0	\$0	\$0	\$105	\$0	\$0	\$0	\$0
<b>4070000 Total</b>					<b>\$507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105</b>	<b>\$402</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4073000	REGULATORY DEBITS	367553	Other Rev Adj - Commercial - Deferral	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
4073000	REGULATORY DEBITS	367653	Other Rev Adj - Commercial - Deferral	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000	REGULATORY DEBITS	367753	Other Rev Adj - Industrial - Deferral	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000	REGULATORY DEBITS	367853	Other Rev Adj - Irrigation - Deferral	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000	REGULATORY DEBITS	367953	Other Rev Adj - St/Hwy Light - Deferral	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4073000 Total</b>					<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
<b>Grand Total</b>					<b>\$50,382</b>	<b>\$997</b>	<b>\$13,815</b>	<b>\$4,078</b>	<b>\$7,736</b>	<b>\$22,370</b>	<b>\$2,783</b>	<b>\$152</b>	<b>-\$1,548</b>





**Taxes Other Than Income (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4081000	TAX OTH INC-U OP I 583451	Extraction Tax - Mines	SO	\$3,471	\$78	\$949	\$269	\$492	\$1,480	\$194	\$10	\$0
4081000	TAX OTH INC-U OP I 583501	Federal Reclamation Tax - Mines	SO	\$427	\$10	\$117	\$33	\$61	\$182	\$24	\$1	\$0
4081000	TAX OTH INC-U OP I 583750	SALES AND USE TAX	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	TAX OTH INC-U OP I 584101	Government Royalties - Mines	SO	\$9,396	\$210	\$2,568	\$728	\$1,332	\$4,006	\$526	\$26	\$0
4081000	TAX OTH INC-U OP I 584201	Other Royalties - Mines	SO	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0
4081000	TAX OTH INC-U OP I 584960	Taxes Other Non-Income - Credit	SO	-\$15,661	-\$350	-\$4,280	-\$1,214	-\$2,221	-\$6,677	-\$876	-\$43	\$0
<b>4081000 Total</b>				<b>\$2,357</b>	<b>-\$53</b>	<b>\$644</b>	<b>-\$183</b>	<b>-\$334</b>	<b>\$1,005</b>	<b>-\$132</b>	<b>-\$6</b>	<b>\$0</b>
4081500	PROPERTY TAXES 579000	PROPERTY TAX	GPS	\$116,246	\$2,597	\$31,766	\$9,013	\$16,484	\$49,561	\$6,505	\$321	\$0
4081500	PROPERTY TAXES 579001	SAPERROR	GPS	\$1,945	\$43	\$532	\$151	\$276	\$829	\$109	\$5	\$0
<b>4081500 Total</b>				<b>\$118,192</b>	<b>\$2,640</b>	<b>\$32,298</b>	<b>\$9,163</b>	<b>\$16,760</b>	<b>\$50,391</b>	<b>\$6,614</b>	<b>\$326</b>	<b>\$0</b>
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	CA	\$1,241	\$1,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	OR	\$26,908	\$0	\$26,908	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	UT	\$218	\$0	\$0	\$0	\$0	\$218	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	WYP	\$1,837	\$0	\$0	\$0	\$1,837	\$0	\$0	\$0	\$0
<b>4081800 Total</b>				<b>\$30,204</b>	<b>\$1,241</b>	<b>\$26,908</b>	<b>\$1</b>	<b>\$1,837</b>	<b>\$218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4081990	MISC TAXES - OTHER 583260	PUBLIC UTILITY TAX	SO	\$11,678	\$261	\$3,191	\$905	\$1,656	\$4,979	\$653	\$32	\$0
4081990	MISC TAXES - OTHER 583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$838	\$0	\$838	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583262	NAVAJO BUSINESS ACTIVITY TAX	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583263	MONTANA ENERGY TAX	SE	\$231	\$4	\$57	\$18	\$39	\$98	\$15	\$1	\$0
4081990	MISC TAXES - OTHER 583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$35	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583266	IDAHO KILOWATT HOUR TAX	SE	\$31	\$0	\$8	\$2	\$5	\$13	\$2	\$0	\$0
4081990	MISC TAXES - OTHER 583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583269	MONTANA WHOLESALE ENERGY TAX	SE	\$164	\$3	\$40	\$13	\$28	\$70	\$10	\$1	\$0
4081990	MISC TAXES - OTHER 583273	Wyoming Wind Generation Tax	SG	\$1,390	\$22	\$360	\$111	\$216	\$595	\$80	\$5	\$0
4081990	MISC TAXES - OTHER 584100	GOVERNMENT ROYALTIES	SE	\$412	\$6	\$101	\$31	\$70	\$175	\$26	\$1	\$0
<b>4081990 Total</b>				<b>\$14,844</b>	<b>\$296</b>	<b>\$4,596</b>	<b>\$1,115</b>	<b>\$2,078</b>	<b>\$5,931</b>	<b>\$787</b>	<b>\$41</b>	<b>\$0</b>
<b>Grand Total</b>				<b>\$160,883</b>	<b>\$4,125</b>	<b>\$63,158</b>	<b>\$10,096</b>	<b>\$20,341</b>	<b>\$55,534</b>	<b>\$7,269</b>	<b>\$360</b>	<b>\$0</b>





Schedule M (Actuals)

Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
SCHMAP	105105	30% Capitalized labor costs for PowerTax	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	105127	Book Degr Allocated to Medicare and M&E	SCHMDEXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	110200	Tax Percentage Depletion - Deer Creek	SE	\$3,015	\$47	-\$741	-\$229	-\$516	-\$1,280	-\$191	\$11	\$0
SCHMAP	120101	Other AVR Bad Debt Write-offs	BADDEBT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130100	Non - Deductible Expenses	SO	\$865	\$19	\$236	\$67	\$123	\$369	\$48	\$2	\$0
SCHMAP	130400	PMINon Deductible Exp	SE	\$10	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
SCHMAP	130550	MEHC Insurance Services-Premium	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130700	Mining Rescue Training Credit Addback	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130900	Non - Deductible Executive Comp	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	505505	Income Tax Interest	SE	-\$20	\$0	-\$5	-\$2	-\$3	-\$8	-\$1	\$0	\$0
SCHMAP	610106	PMIFuel Tax Cr	SE	\$17	\$0	\$4	\$1	\$3	\$7	\$1	\$0	\$0
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
SCHMAP	7201051	Contra Medicare Subsidy	SO	-\$129	-\$3	-\$35	-\$10	-\$18	-\$55	-\$7	\$0	\$0
SCHMAP	920106	PMI Dividend Received Deduction	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SCHMAP Total</b>				<b>-\$2,268</b>	<b>-\$30</b>	<b>-\$539</b>	<b>-\$172</b>	<b>-\$409</b>	<b>-\$963</b>	<b>-\$149</b>	<b>-\$9</b>	<b>\$3</b>
SCHMAT	105100	Capitalized Labor Costs	SO	\$8,840	\$198	\$2,416	\$685	\$1,254	\$3,769	\$495	\$24	\$0
SCHMAT	105120	Book Depreciation	SCHMDEXP	\$647,597	\$15,269	\$180,706	\$52,418	\$92,853	\$269,103	\$35,524	\$1,724	\$0
SCHMAT	105121	PMI Book Depreciation	SE	\$19,424	\$302	\$4,776	\$1,476	\$3,322	\$8,249	\$1,228	\$71	\$0
SCHMAT	105122	Repair Deduction	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105130	CIAC	CIAC	\$42,046	\$1,455	\$11,429	\$2,681	\$4,404	\$20,115	\$1,962	\$0	\$0
SCHMAT	105137	Auto Depreciation	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105140	Highway relocation	SNPD	\$1,070	\$37	\$291	\$68	\$112	\$512	\$50	\$0	\$0
SCHMAT	105142	Avoided Costs	SNP	\$52,721	\$1,090	\$13,913	\$3,997	\$7,541	\$23,103	\$2,926	\$151	\$0
SCHMAT	105145	Acquisition Adjustment Amort	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105146	Capitalization of Test Energy	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105147	Sec 1031 Like Kind Exchange	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105152	Gain / (Loss) on Prop. Disposition	GPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105165	Coal Mine Development	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105170	Coal Mine Receding Face (Extension)	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105180	Steam Rts Blundell Geothml Bk Degr	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105205	Coal Mine Development-30%Amort	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105470	Book Gain/Loss on Land Sales	GPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105471	UT Kalamath Relicensing Costs	OTHER	\$35,307		\$0	\$0	\$0	\$0	\$0	\$0	\$35,307
SCHMAT	110100	Book Cost Depletion	SE	\$2,041	\$32	\$502	\$155	\$349	\$867	\$129	\$7	\$0
SCHMAT	110105	SRC Book Depletion step up basis adj.	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	1101051	SRC Book Cost Depletion	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120105	Willow Wind Account Receivable	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120205	Trapper Mining Stock Basis	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	145030	Distribution O&M Amort of Writeoff	SNPD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205025	PMI - Fuel Cost Adjustment	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205100	Coal Pile Inventory Adjustment	SE	\$8,077	-\$126	-\$1,986	-\$614	-\$1,381	-\$3,430	-\$511	-\$29	\$0
SCHMAT	205411	PMI Sec 263A Adjustment	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210000	PREPAID IBEW 57 MEDICAL	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210100	Prepaid Taxes-OR PUC	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210105	Self Insured Health Benefit	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210120	Prepaid Taxes-UT PUC	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210130	Prepaid Taxes-ID PUC	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210140	Prepaid Taxes-WY PUC	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210180	Other Prepaids	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	\$3,793	\$85	-\$1,037	-\$294	-\$538	-\$1,617	-\$212	-\$10	\$0
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	-\$3,424	-\$140	-\$1,523	-\$459	-\$157	-\$966	-\$179	\$0	\$0
SCHMAT	320110	Transition Team Costs-UT	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320140	May 2000 Transition Plan Costs-OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320210	Research & Exper. Sec. 174 Amort.	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	330100	Amort. Pollution Control Facility	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415110	Def Reg Asset-Transmission Srvc Deposit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415300	Environmental Cleanup Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415301	Environmental Costs WA	WA	\$155		\$0	\$155	\$0	\$0	\$0	\$0	\$0
SCHMAT	415500	Cholla Plt Transact Costs-APS Amort	SGCT	\$1,122	\$18	\$292	\$90	\$175	\$482	\$65	\$0	\$0
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0



**Schedule M (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
SCHMAT	415555	WY PCAM Def Net Power Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415640	IDAI Costs-Direct Access-CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415650	SB 1149-Related Reg Assets-OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415680	OR Deferred Intervenor Funding Grants	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415701	CA Deferred Intervenor Funding	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415702	Reg Asset - Lake Side Liq	WYP	\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	\$21	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415801	Contra RTO Grid West N/R Allowance	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415802	Contra RTO Grid West N/R w/o-WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415803	WA RTO Grid West N/R w/o	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415804	RTO Grid West Notes Receivable-OR	OR	\$362		\$362	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415805	RTO Grid West Notes Receivable-WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415806	ID RTO Grid West N/R	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415822	Reg Asset - Pension MMT -UT	UT	\$283		\$283	\$0	\$283	\$0	\$0	\$0	\$0
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT	UT	\$279		\$279	\$0	\$279	\$0	\$0	\$0	\$0
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-\$289		\$0	\$0	\$0	\$0	\$0	-\$289	\$0
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	\$19		\$19	\$0	\$0	\$19	\$0	\$0	\$0
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415854	Powerdale Decommissioning Reg Asset - WA	WA	\$284		\$284	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	\$66		\$66	\$0	\$0	\$0	\$0	\$66	\$0
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	\$7		\$7	\$0	\$0	\$0	\$0	\$7	\$0
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	\$21		\$21	\$0	\$21	\$0	\$0	\$0	\$0
SCHMAT	415859	WY - Deferred Advertising Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415865	Reg Asset - UT MPA	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	\$108		\$108	\$0	\$0	\$0	\$0	\$108	\$0
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	\$867		\$867	\$0	\$0	\$0	\$0	\$867	\$0
SCHMAT	415870	Deferred Excess Net Power Costs-CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415871	Deferred Excess Net Power Costs-WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415873	Deferred Excess Net Power Costs - WA Hyd	WA	\$920		\$920	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	-\$61		\$0	\$0	\$0	\$0	\$0	-\$61	\$0
SCHMAT	415880	Deferred UT Independent Evaluation Fee	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	\$2,737		\$2,737	\$0	\$0	\$0	\$0	\$2,737	\$0
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	-\$1,933		\$1,933	\$0	\$0	\$0	\$0	-\$1,933	\$0
SCHMAT	415890	ID MEHC 2006 Transition Costs	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415891	WY - 2006 Transition Severance Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415893	OR - MEHC Transition Service Costs	OTHER	\$913		\$913	\$0	\$0	\$0	\$0	\$913	\$0
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	OR	-\$9		-\$9	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	WA	\$3,000		\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415897	Reg Asset MEHC Transition Service Costs	CA	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	SE	\$1,376	\$21	\$338	\$105	\$235	\$584	\$87	\$5	\$0
SCHMAT	415900	OR SB 408 Recovery	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	\$2,045		\$2,045	\$0	\$0	\$0	\$0	\$2,045	\$0
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	\$629		\$629	\$0	\$0	\$0	\$0	\$629	\$0
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs	UT	\$3,014		\$3,014	\$0	\$3,014	\$0	\$0	\$0	\$0
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs	WYP	\$1,113		\$1,113	\$1,113	\$0	\$0	\$0	\$0	\$0
SCHMAT	425100	Deferred Regulatory Expense	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425125	Deferred Coal Cost - Arch	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	-\$965	-\$33	-\$262	-\$62	-\$101	-\$462	-\$45	\$0	\$0
SCHMAT	425250	TGS Buyout-SG	SG	\$15		\$4	\$1	\$2	\$7	\$1	\$0	\$0
SCHMAT	425260	Lakeview Buyout-SG	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425280	Joseph Settlement-SG	SG	\$137	\$2	\$36	\$11	\$21	\$59	\$8	\$1	\$0
SCHMAT	425295	BPA Conservation Rate Credit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425360	Hermiston Swap	SG	\$172	\$3	\$45	\$14	\$27	\$74	\$10	\$1	\$0
SCHMAT	425380	Idaho Customer Balancing Account	OTHER	\$1,038		\$1,038	\$0	\$0	\$0	\$0	\$1,038	\$0
SCHMAT	430100	Customer Service / Weatherization	SO	\$3,196	\$71	\$873	\$248	\$453	\$1,363	\$179	\$9	\$0
SCHMAT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430112	Reg Asset - Other - Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Schedule M (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505115	Sales & Use Tax Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505125	PMI Accrued Royalties	SE	-\$157	-\$2	-\$39	-\$12	-\$27	-\$67	-\$10	-\$1	\$0
SCHMAT	505140	Purchase Card Trans Provision	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505150	Misc Current & Accrued Liability-SO	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505160	CA PUC Fee	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505170	West Valley Contract Termination Fee Acc	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505200	Extraction Tax Paid / Accrued	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505400	Bonus Liability	SO	-\$50	-\$1	-\$14	-\$4	-\$7	-\$21	-\$3	\$0	\$0
SCHMAT	505500	Federal Income Tax Interest	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505510	PMI Vacation Bonus Adjustment	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	-\$1,010	-\$23	-\$276	-\$78	-\$143	-\$431	-\$57	-\$3	\$0
SCHMAT	505700	Accrued Retention Bonus	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	-\$100	-\$2	-\$26	-\$8	-\$16	-\$43	-\$6	\$0	\$0
SCHMAT	605301	Environmental Liability - Regulated	SO	\$21,278	\$475	\$5,815	\$1,650	\$3,017	\$9,072	\$1,191	\$59	\$0
SCHMAT	605710	Reverse Accrued Final Reclamation	SE	-\$902	-\$14	-\$222	-\$69	-\$154	-\$383	-\$57	-\$3	\$0
SCHMAT	610000	Coal Mine Development PMI	SE	\$823	\$13	\$202	\$63	\$141	\$350	\$52	\$3	\$0
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610100	PMI Devt Cost Amort	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610114	PMI EITF Pre-Stripping Costs	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610115	PMIOverburden Removal	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610130	781 Shopping Incentive -OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610135	SB1149 Costs -OR OTHER	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610140	Oregon Rate Refund	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610141	WA Rate Refunds	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610143	Reg Liability - WA Low Energy Program	WA	\$334	\$0	\$0	\$334	\$0	\$0	\$0	\$0	\$0
SCHMAT	610145	Reg Liab-OR Balance Consol	OR	\$1,390	\$0	\$1,390	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610146	OR Reg Asset/Liability Consolidation	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass	OTHER	\$2,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,262
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705210	Property Insurance	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705230	West Valley Lease Reduction - WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705231	West Valley Lease Reduction - OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705232	West Valley Lease Reduction - CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705233	West Valley Lease Reduction - ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705234	West Valley Lease Reduction - WY	WYU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705235	West Valley Lease Reduction - UT	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705240	CA Alternative Rate for Energy Program(C	CA	\$384	\$384	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705250	A&G Credit-WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705251	A&G Credit-OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705252	A&G Credit-CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705253	A&G Credit-ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705254	A&G Credit-WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705260	March 2006 Transition Plan costs-WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705261	Reg Liability - Sale of renewable Energy	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705262	Reg Liability - Sale of REC's-ID	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER	\$2,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,804
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def	OR	-\$2,210	\$0	-\$2,210	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	-\$21,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$21,511
SCHMAT	705337	Regulatory Liability - Sale of Renewable	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	-\$801	\$0	-\$801	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,434
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	-\$6,079	\$0	-\$6,079	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	\$114	\$0	\$0	\$0	\$0	\$114	\$0	\$0	\$0
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0
SCHMAT	705500	Reg Liability - Powderdale Decommissionin	UT	-\$361	\$0	\$0	\$0	\$0	-\$361	\$0	\$0	\$0
SCHMAT	705600	Reg Liability - OR 2012 GRC Giveback	OTHER	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000
SCHMAT	715050	Microsoft Software License Liability	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715100	MCI FOG Wire Lease	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715105	MCI FOG Wire Lease	SG	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715350	Misc. Deferred Credits	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715720	NW Power Act-WA	OTHER	-\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$670





**Schedule M (Actuals)**

Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	\$34	\$1	\$9	\$3	\$5	\$14	\$2	\$0	\$0
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720550	Accrued CIC Severance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	\$174	\$4	\$46	\$13	\$25	\$76	\$10	\$0	\$0
SCHMAT	910530	Injuries and Damages Reserve	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910580	Wasatch workers comp reserve	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
SCHMAT	910910	PMIBridger Section 471 Adj	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	920110	PMIWy Extraction Tax	SE	\$1,339	\$21	\$329	\$102	\$229	\$569	\$85	\$5	\$0
<b>SCHMAT Total</b>				<b>\$817,523</b>	<b>\$19,016</b>	<b>\$209,290</b>	<b>\$66,926</b>	<b>\$110,947</b>	<b>\$328,133</b>	<b>\$43,055</b>	<b>\$2,012</b>	<b>\$38,143</b>
SCHMDP	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-\$49	-\$1	-\$14	-\$4	-\$7	-\$20	-\$3	\$0	\$0
SCHMDP	110200	Tax Depletion - Deer Creek	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	\$463	\$7	\$114	\$35	\$79	\$197	\$29	\$2	\$0
SCHMDP	120100	Preferred Dividend - PPL	SNP	\$381	\$8	\$101	\$29	\$55	\$167	\$21	\$1	\$0
SCHMDP	120200	Trapper Mine Dividend Deduction	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130560	MEHC Insurance Services-Receiveable	SO	\$2,022	\$45	\$553	\$157	\$287	\$862	\$113	\$6	\$0
SCHMDP	130600	Tax Exempt Interest ( No AMT)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130605	Tax Exempt Interest - CA IOU	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130910	SPI 404(K) Contribution	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	305100	Amort of Projects-Klamath Engineering	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc.	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	720105	MEDICARE SUBSIDY	SO	-\$3,006	-\$67	-\$821	-\$233	-\$426	-\$1,282	-\$168	-\$8	\$0
SCHMDP	910900	PMIDepletion	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	910918	PMI Overriding Royalty	SE	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
SCHMDP	920105	PMI Tax Exempt Interest Income	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SCHMDP Total</b>				<b>-\$185</b>	<b>-\$8</b>	<b>-\$67</b>	<b>-\$16</b>	<b>-\$12</b>	<b>-\$74</b>	<b>-\$7</b>	<b>\$0</b>	<b>\$0</b>
SCHMDT	1041411	AFUDC - Equity	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu	SO	\$863	\$19	\$236	\$67	\$122	\$368	\$48	\$2	\$0
SCHMDT	105122	Repair Deduction	SG	\$136,512	\$2,186	\$35,397	\$10,869	\$21,189	\$58,447	\$7,895	\$529	\$0
SCHMDT	105125	Tax Depreciation	TAXDEPR	\$1,275,554	\$27,042	\$336,661	\$73,949	\$185,290	\$548,756	\$69,218	\$3,541	\$0
SCHMDT	105126	PMITax Depreciation	SE	\$18,383	\$286	\$4,520	\$1,397	\$3,144	\$7,807	\$1,163	\$67	\$0
SCHMDT	105130	CIAC	CIAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105137	Capitalized Depreciation	SO	\$5,681	\$127	\$1,552	\$440	\$806	\$2,422	\$318	\$16	\$0
SCHMDT	105141	AFUDC	SNP	\$28,474	\$589	\$7,514	\$2,159	\$4,073	\$12,477	\$1,580	\$81	\$0
SCHMDT	1051411	AFUDC - Equity	SNP	\$57,889	\$1,197	\$15,277	\$4,389	\$8,281	\$25,367	\$3,212	\$166	\$0
SCHMDT	1051412	AFUDC - Equity	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105143	Basis Intangible Difference	SO	\$888	\$20	\$243	\$69	\$126	\$379	\$50	\$2	\$0
SCHMDT	105147	Sec 1031 Like Kind Exchange	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	\$18,545	\$414	\$5,068	\$1,438	\$2,630	\$7,906	\$1,038	\$51	\$0
SCHMDT	105165	Coal Mine Development	SE	\$309	\$5	\$76	\$24	\$53	\$131	\$20	\$1	\$0
SCHMDT	105170	Coal Mine Receding Face (Extension)	SE	\$1,899	\$30	\$467	\$144	\$325	\$807	\$120	\$7	\$0
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	SE	\$2,247	\$35	\$553	\$171	\$384	\$954	\$142	\$8	\$0
SCHMDT	105175	Removal Cost (net of salvage)	GPS	\$68,875	\$1,539	\$18,821	\$5,340	\$9,767	\$29,365	\$3,854	\$190	\$0
SCHMDT	105181	Strm Ris Blundell Geothermal Tax Depr	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105185	Repair Allowance 3115	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105205	Coal Mine Development 30% Amort	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105220	Cholla GE Safe Harbor Lease	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	\$116	\$2	\$30	\$9	\$18	\$50	\$7	\$0	\$0
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	\$1,064	\$24	\$291	\$82	\$151	\$453	\$60	\$3	\$0
SCHMDT	110200	Depletion - Tax Percentage Deduction	SE	\$3,780	\$59	\$929	\$287	\$646	\$1,605	\$239	\$14	\$0
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	\$168	\$3	\$41	\$13	\$29	\$71	\$11	\$1	\$0
SCHMDT	120105	Willow Wind Account Receivable	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	145030	Distribution O&M Amort of Writeoff	SNPD	-\$3,113	-\$108	-\$846	-\$199	-\$326	-\$1,489	-\$145	\$0	\$0
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	\$1,888	\$29	\$464	\$144	\$323	\$802	\$119	\$7	\$0
SCHMDT	205200	Coal M&S Inventory Write-Off	SE	\$484	\$8	\$119	\$37	\$83	\$206	\$31	\$2	\$0
SCHMDT	205411	PMISEC 263A Adjustment	SE	\$3,096	\$48	\$761	\$235	\$529	\$1,315	\$196	\$11	\$0
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	\$86	\$0	\$86	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210105	Self Insured Health Benefit	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210110	Prepaid Taxes-WA UTC	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	-\$80	\$0	\$0	\$0	\$0	-\$80	\$0	\$0	\$0



**Schedule M (Actuals)**

Twelve Months Ending - December 2012  
Allocation Method - Factor 2010 Protocol  
(Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	\$32	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0
SCHMDT	210140	Prepaid Taxes-WY PSC	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210180	OTHER PREPAIDS	SO	\$364	\$8	\$99	\$28	\$52	\$155	\$20	\$1	\$0
SCHMDT	210200	Prepaid Taxes-property taxes	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	220100	Bad Debts Allowance	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287616	Regulatory Assets - Interim Provisions	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	305100	Amort of Projects-Klamath Engineering	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320115	Misc - Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	SO	\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	\$615	\$10	\$159	\$49	\$95	\$263	\$36	\$2	\$0
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	\$138	\$2	\$36	\$11	\$21	\$59	\$8	\$1	\$0
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	\$11,198	\$250	\$3,060	\$868	\$1,588	\$4,774	\$627	\$31	\$0
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415406	Reg Asset Utah ECAM	OTHER	-\$19,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$19,248
SCHMDT	415501	Cholla Pll Transact Costs- APS Amort - I	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
SCHMDT	415502	Cholla Pll Transact Costs- APS Amort - O	OR	\$54	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415503	Cholla Pll Transact Costs- APS Amort - W	WA	\$97	\$0	\$0	\$97	\$0	\$0	\$0	\$0	\$0
SCHMDT	415555	WY PCAM Def Net Power Costs	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OR	\$240	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$905
SCHMDT	415701	CA Deferred Intervenor Funding	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415801	RTO Grid West N/R Allowance	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415804	OR RTO Grid West N/R	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415850	Unrecovered Plant Powerdale	SG	\$81	\$1	\$21	\$6	\$13	\$34	\$5	\$0	\$0
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-\$33	-\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415855	Ca - January 2010 Storm Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415857	ID - Deferred Overburden Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415858	WY - Deferred Overburden Costs	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415859	WY - Deferred Advertising Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415865	Reg Asset - Utah MPA	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$1,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,481
SCHMDT	415870	CA Def Excess NPC	CA	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	\$24,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,582
SCHMDT	415876	Deferred Excess Net Power Costs - OR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415880	UT Def Independent Evaluation Fee	UT	-\$191	\$0	\$0	\$0	\$0	-\$191	\$0	\$0	\$0
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	-\$681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$681
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$152
SCHMDT	415893	OR - MEHC Transition Service Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415897	Reg Asset MEHC Transition Service Costs	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415898	Deferred Coal Costs - Naughton Contract	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415900	OR SB 408 Recovery	OTHER	-\$6,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,920
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	\$2,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,776
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425210	Amort of Debt Disc & Exp	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425295	BPA Conservation Rate Credit	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425380	Idaho Customer Balancing Account	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Schedule M (Actuals)**  
 Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	\$34,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	430100	Customer Service / Weatherization	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	430110	Reg Asset balance reclass	SO	\$1,390	\$31	\$380	\$108	\$197	\$593	\$78	\$4	\$0
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	\$4,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,330
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	\$2,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,262
SCHMDT	505100	Energy West Accrued Liabilities	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505115	Sales & Use Tax Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505125	Accrued Royalties	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505140	Purchase Card Trans Provision	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505150	Misc Current & Accrued Liability-SO	SO	\$2,243	\$50	\$613	\$174	\$318	\$966	\$126	\$6	\$0
SCHMDT	505170	West Valley Contract Termination Fee Acc	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505400	Bonus Liability	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505510	Vacation Accrual - PMI	SE	\$22	\$0	\$5	\$2	\$4	\$9	\$1	\$0	\$0
SCHMDT	505520	PMI Bonus Accrual	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505600	IGC Vacation Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605101	Trojan Decommissioning Costs - WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605102	Trojan Decommissioning Costs - OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605710	Reverse Accrued Final Reclamation	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610000	PMI Coal Mine Development	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610100	PMIDEVT COST AMORT	SE	\$138	\$2	\$34	\$11	\$24	\$59	\$9	\$1	\$0
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	\$58	\$1	\$16	\$5	\$8	\$25	\$3	\$0	\$0
SCHMDT	610110	Ptax NOPAs	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	\$41	\$11	\$10	\$3	\$7	\$17	\$3	\$0	\$0
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	\$123	\$2	\$30	\$9	\$21	\$52	\$8	\$0	\$0
SCHMDT	610130	781 Shopping Incentive -OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610135	SB1149 Costs -OR OTHER	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610140	OR Rate Refunds	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610141	WA Rate Refunds	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline	UT	-\$390	\$0	\$0	\$0	\$0	-\$390	\$0	\$0	\$0
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610145	Reg Liab-OR Balance Consol	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	-\$90	\$0	\$90	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610148	Reg Liability - Def NPC Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
SCHMDT	705210	Property Insurance(Injuries & Damages)	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705232	CA West Valley Lease Reduction	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705233	West Valley Lease Reduction - ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705234	West Valley Lease Reduction - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705235	UT West Valley Lease Reduction	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705250	A&G Credit - WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705251	A&G Credit -OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705252	A&G Credit -CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705253	A&G Credit - ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705254	A&G Credit - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	\$1,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,937
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705300	Reg. Liability - Deferred Benefit - Arch S	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	-\$1,231	\$0	\$0	\$0	\$0	-\$1,231	\$0	\$0	\$0
SCHMDT	715050	Microsoft Software License Liability	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715100	University of WY Contract Amort.	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715350	Misc Deferred Credits	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715800	Redding Renegotiated Contract	SG	\$550	\$9	\$143	\$44	\$95	\$235	\$32	\$2	\$0
SCHMDT	720100	FAS 106 Accruals	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	\$1,169	\$26	\$319	\$91	\$166	\$498	\$65	\$3	\$0
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720500	Severance Accrual	SO	-\$266	-\$6	-\$73	-\$21	-\$38	-\$113	-\$15	-\$1	\$0



**Schedule M (Actuals)**

Twelve Months Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

FERC	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
SCHMDT	720550	Accrued CIC Severance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	740100	Post Merger Loss-Reacquired Debt			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910240	190LEGAL RESERVE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910530	Injuries and Damages Reserve			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910580	Wasach workers comp reserve			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910905	PMI Underground Mine Cost Depletion			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910925	CA Refund			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	920110	PMI WY Extraction Tax			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SCHMDT Total</b>												
<b>Grand Total</b>												
			\$1,654,394	\$33,700	\$423,640	\$99,802	\$235,174	\$688,814	\$88,270	\$4,653	\$49,244	\$31,097
			\$2,469,465	\$52,677	\$632,325	\$166,540	\$345,700	\$1,015,910	\$131,169	\$6,656	\$87,391	\$31,097
<b>Total Schedule M Additions</b>			\$815,256	\$18,986	\$208,751	\$66,755	\$110,538	\$327,170	\$42,906	\$2,003	\$38,147	\$0
<b>Total Schedule M Deductions</b>			\$1,654,209	\$33,692	\$423,573	\$99,786	\$235,162	\$688,740	\$88,263	\$4,653	\$49,244	\$31,097
<b>Total Schedule M</b>			\$838,954	\$14,706	\$214,822	\$33,031	\$124,623	\$361,570	\$45,357	\$2,649	\$11,098	\$31,097



**Interest Expense & Renewable Energy Tax Credits**

Twelve Months Ending - Dec. 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	SG	\$-65,383	\$-1,047	\$-16,953	\$-5,206	\$-10,149	\$-27,994	\$-3,781	\$-253	\$0
4091000	310311	Research & Experimentation Credit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310312	Mining Rescue Training Credit - Energy W	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310313	Mining Rescue Training Credit - PMI	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310314	HR Hiring Retention Tax Credit	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	600600	Fuel Tax Credit	SE	\$-17	\$0	\$-4	\$-1	\$-3	\$-7	\$-1	\$0	\$0
4091000	900900	Foreign Tax Credit	SO	\$-3	\$0	\$-1	\$0	\$0	\$-1	\$0	\$0	\$0
4091100	311311	Utah Renewable Energy Production Tax Cre	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4191000	0	AFUDC - EQUITY	SNP	\$-58,494	\$-1,210	\$-15,436	\$-4,435	\$-8,367	\$-25,633	\$-3,246	\$-167	\$0
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	\$313,871	\$6,492	\$82,829	\$23,796	\$44,897	\$137,541	\$17,417	\$898	\$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	\$32,407	\$670	\$8,552	\$2,457	\$4,636	\$14,201	\$1,798	\$93	\$0
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRBS FIXED	SNP	\$3,910	\$81	\$1,032	\$296	\$559	\$1,714	\$217	\$11	\$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	\$1,126	\$23	\$297	\$85	\$161	\$494	\$63	\$3	\$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	\$4,400	\$91	\$1,161	\$334	\$629	\$1,928	\$244	\$13	\$0
4280000	586180	AMORTIZATION - DEBT DISCOUNT	SNP	\$978	\$20	\$258	\$74	\$140	\$428	\$54	\$3	\$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	\$2,858	\$59	\$754	\$217	\$409	\$1,252	\$159	\$8	\$0
4281000	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	\$1,798	\$37	\$474	\$136	\$257	\$788	\$100	\$5	\$0
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	\$-9	\$0	\$-2	\$-1	\$-1	\$-4	\$0	\$0	\$0
4310000	0		SNP	\$9,729	\$201	\$2,567	\$738	\$1,392	\$4,263	\$540	\$28	\$0
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	\$2,497	\$52	\$659	\$189	\$357	\$1,094	\$139	\$7	\$0
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	\$-30,852	\$-638	\$-8,142	\$-2,339	\$-4,413	\$-13,520	\$-1,712	\$-88	\$0
4320000	585851	Int Exp - AFUDC Calc	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	\$2,096	\$43	\$553	\$159	\$300	\$918	\$116	\$6	\$0





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	\$327	\$7	\$89	\$25	\$46	\$140	\$18	\$1	\$0
4101000	105121	282PMI Book Depreciation	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105122	Repair Deduction	SG	\$51,808	\$830	\$13,433	\$4,125	\$8,042	\$22,181	\$2,996	\$201	\$0
4101000	105125	Tax Depreciation	TAXDEPR	\$484,086	\$10,263	\$127,766	\$28,065	\$70,319	\$208,258	\$26,269	\$1,344	\$0
4101000	105126	282DIT PMIDepreciation-Tax	SE	\$6,977	\$108	\$1,716	\$530	\$1,193	\$2,963	\$441	\$25	\$0
4101000	105137	Capitalized Depreciation	SO	\$2,156	\$48	\$589	\$167	\$306	\$919	\$121	\$6	\$0
4101000	105141	AFUDC Debt	SNP	\$10,806	\$223	\$2,852	\$819	\$1,546	\$4,735	\$600	\$31	\$0
4101000	1051411	AFUDC Equity	SNP	\$21,969	\$454	\$5,798	\$1,666	\$3,143	\$9,627	\$1,219	\$63	\$0
4101000	105143	282Basis Intangible Difference	SO	\$337	\$8	\$92	\$26	\$48	\$144	\$19	\$1	\$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	\$7,038	\$157	\$1,923	\$546	\$998	\$3,001	\$394	\$19	\$0
4101000	105165	Coal Mine Development	SE	\$117	\$2	\$29	\$9	\$20	\$50	\$7	\$0	\$0
4101000	105170	Coal Mine Extension	SE	\$721	\$11	\$177	\$55	\$123	\$306	\$46	\$3	\$0
4101000	105171	PMI Coal Mine Extension Costs	SE	\$853	\$13	\$210	\$65	\$146	\$362	\$54	\$3	\$0
4101000	105175	Cost of Removal	GPS	\$26,139	\$584	\$7,143	\$2,027	\$3,707	\$11,144	\$1,463	\$72	\$0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	\$44	\$1	\$11	\$3	\$7	\$19	\$3	\$0	\$0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	\$404	\$9	\$110	\$31	\$57	\$172	\$23	\$1	\$0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	\$1,435	\$22	\$353	\$109	\$245	\$609	\$91	\$5	\$0
4101000	110205	SRC Tax Percentage Depletion Deduct	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	\$64	\$1	\$16	\$5	\$11	\$27	\$4	\$0	\$0
4101000	120105	Willow Wind Account Receivable	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	145030	190Distribution O&M	SNPD	-\$1,181	-\$41	-\$321	-\$75	-\$124	-\$565	-\$55	\$0	\$0
4101000	205025	PMI-Fuel Cost Adjustment	SE	\$17	\$11	\$176	\$54	\$123	\$304	\$45	\$3	\$0
4101000	205200	M&S INVENTORY WRITE-OFF	SE	\$184	\$3	\$45	\$14	\$31	\$78	\$12	\$1	\$0
4101000	205411	190PMISec263A	SE	\$1,175	\$18	\$289	\$89	\$201	\$499	\$74	\$4	\$0
4101000	210100	283OR PUC Prepaid Taxes	OR	\$33	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	283UT PUC Prepaid Taxes	UT	-\$30	\$0	\$0	\$0	\$0	-\$30	\$0	\$0	\$0
4101000	210130	283ID PUC Prepaid Taxes	IDU	\$12	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0
4101000	210180	283Prepaid Membership Fees-EEI WSSC	SO	\$138	\$3	\$38	\$11	\$20	\$59	\$8	\$0	\$0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320210	190R&E Expense Sec174 Deduction	SO	-\$5	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	\$233	\$4	\$60	\$19	\$36	\$100	\$13	\$1	\$0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	\$52	\$1	\$14	\$4	\$8	\$22	\$3	\$0	\$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	\$4,250	\$95	\$1,161	\$329	\$603	\$1,812	\$238	\$12	\$0
4101000	415406	Reg Asset Utah ECAM	OTHER	-\$7,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,305
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	OR	\$20	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415503	Cholla Pit Transact Costs- APS Amort - W	WA	\$37	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	OR	\$91	\$0	\$91	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$344
4101000	415701	CA Deferred Intervenor Funding	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415850	Unrecovered Plant Powerdale	SG	\$31	\$0	\$8	\$2	\$5	\$13	\$2	\$0	\$0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-\$13	-\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Reg Asset - OR Solar Feed-In Tariff	OTHER	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$562
4101000	415870	Deferred Excess Net Power Costs CA	CA	\$221	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	\$9,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,329
4101000	415880	Deferred UT Independent Evaluation Fee	UT	-\$72	\$0	\$0	\$0	\$0	-\$72	\$0	\$0	\$0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	-\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$259
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$58
4101000	415900	OR SB 408 Recovery	OTHER	-\$2,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,626
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,054



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$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	\$13,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,173
4101000	430110	Reg Asset Balance Reclass	SO	\$527	\$12	\$144	\$41	\$75	\$225	\$30	\$1	\$0
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	\$1,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,643
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	\$859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$859
4101000	505100	190Energy West Accrued Liabilities	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505150	190Misc Current and Accrued Liability-SO	SO	\$851	\$19	\$233	\$66	\$121	\$363	\$48	\$2	\$0
4101000	505510	190PMI Vacation/Bonus	SE	-\$8	\$0	-\$2	-\$1	-\$1	-\$4	-\$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	610100	283PMI AMORT DEVELOPMENT	SE	\$53	\$1	\$13	\$4	\$9	\$22	\$3	\$0	\$0
4101000	6101001	190NOPA 103-99-00 RAR	SO	\$22	\$0	\$6	\$2	\$3	\$9	\$1	\$0	\$0
4101000	610111	283PMI SALE OF ASSETS	SE	-\$16	\$0	-\$4	-\$1	-\$3	-\$7	-\$1	\$0	\$0
4101000	610114	PMI EITF Pre stripping Cost	SE	\$47	\$1	\$11	\$4	\$8	\$20	\$3	\$0	\$0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	-\$148	\$0	\$0	\$0	\$0	-\$148	\$0	\$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	-\$34	\$0	-\$34	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
4101000	705210	190Property Insurance	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	\$735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$735
4101000	705265	Reg Liab - OR Energy Conservation Charge	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
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	-\$467	\$0	\$0	\$0	\$0	-\$467	\$0	\$0	\$0
4101000	715800	190Redding Contract	SG	\$209	\$3	\$54	\$17	\$32	\$89	\$12	\$1	\$0
4101000	720200	190Deferred Compensation Payout	SO	\$444	\$10	\$121	\$34	\$63	\$189	\$25	\$1	\$0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720500	190Severance	SO	-\$101	-\$2	-\$28	-\$8	-\$14	-\$43	-\$6	\$0	\$0
4101000	910530	190Injuries & Damages	SO	-\$13,530	-\$302	-\$3,697	-\$1,049	-\$1,919	-\$5,768	-\$757	-\$37	\$0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	\$1,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,012
4101000	910580	190Wasatch workers comp reserve	SO	\$132	\$3	\$36	\$10	\$19	\$56	\$7	\$0	\$0
<b>4101000 Total</b>				<b>\$627,859</b>	<b>\$12,789</b>	<b>\$160,776</b>	<b>\$37,876</b>	<b>\$89,251</b>	<b>\$261,412</b>	<b>\$33,499</b>	<b>\$1,766</b>	<b>\$18,689</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	WA	\$271	\$0	\$0	\$271	\$0	\$0	\$0	\$0	\$0
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-\$3,355	-\$75	-\$917	-\$260	-\$476	-\$1,430	-\$188	-\$9	\$0
4111000	1051151	Depreciation Flow-Through - CA	CA	-\$461	-\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	-\$2	\$0
4111000	1051153	Depreciation Flow-Through - ID	IDU	-\$980	\$0	\$0	\$0	\$0	\$0	-\$980	\$0	\$0
4111000	1051154	Depreciation Flow-Through - OR	OR	-\$1,382	\$0	-\$1,382	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
4111000	1051156	Depreciation Flow-Through - UT	UT	-\$4,255	\$0	\$0	\$0	\$0	-\$4,255	\$0	\$0	\$0
4111000	1051157	Depreciation Flow-Through - WA	WA	\$723	\$0	\$0	\$723	\$0	\$0	\$0	\$0	\$0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-\$400	\$0	\$0	\$0	-\$400	\$0	\$0	\$0	\$0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4111000	105120	Book Depreciation	SCHMDEXP	-\$245,770	-\$5,795	-\$68,580	-\$19,893	-\$35,239	-\$102,127	-\$13,482	-\$654	\$0
4111000	105121	282DIT PMI/Depreciation-Book	SE	-\$7,372	-\$115	-\$1,813	-\$560	-\$1,261	-\$3,131	-\$466	-\$27	\$0
4111000	105122	Repair Deduction	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105123	Sec 481a Adj- Repair Deduction	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105130	CIAC	CIAC	-\$15,957	-\$552	-\$4,337	-\$1,018	-\$1,672	-\$7,634	-\$744	\$0	\$0
4111000	105140	Highway Relocation	SNPD	-\$406	-\$14	-\$110	-\$26	-\$43	-\$194	-\$19	\$0	\$0
4111000	105142	Avoided Costs	SNP	-\$20,008	-\$414	-\$5,280	-\$1,517	-\$2,862	-\$8,768	-\$1,110	-\$57	\$0
4111000	105220	282CHOLLA TAX LEASE	SG	-\$538	-\$9	-\$140	-\$43	-\$84	-\$231	-\$31	-\$2	\$0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	-\$13,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$13,399
4111000	110100	283BOOK COST DEPLETION ADBACK	SE	-\$774	-\$12	-\$190	-\$59	-\$132	-\$329	-\$49	-\$3	\$0





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	205100	190COAL PILE INVENTORY	SE	\$3,065	\$48	\$754	\$233	\$524	\$1,302	\$194	\$11	\$0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	\$1,440	\$32	\$393	\$112	\$204	\$614	\$81	\$4	\$0
4111000	220100	190Bad Debt Allowance	BADDEBT	\$1,299	\$53	\$578	\$174	\$60	\$367	\$68	\$0	\$0
4111000	2874941	190Idaho ITC Credits	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-\$59	\$0	\$0	-\$59	\$0	\$0	\$0	\$0	\$0
4111000	415500	283Cholla PIR Trans-APS Amort	SGCT	-\$426	-\$7	-\$111	-\$34	-\$66	-\$183	-\$25	\$0	\$0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-\$20	\$0	\$0	-\$20	\$0	\$0	\$0	\$0	\$0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-\$10	\$0	\$0	\$0	-\$10	\$0	\$0	\$0	\$0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-\$8	\$0	\$0	\$0	-\$8	\$0	\$0	\$0	\$0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-\$137	\$0	-\$137	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415822	Reg Asset - Pension MMT -UT	UT	-\$107	\$0	\$0	\$0	\$0	-\$107	\$0	\$0	\$0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-\$106	\$0	\$0	\$0	\$0	-\$106	\$0	\$0	\$0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
4111000	415850	Unrecovered Plant-Powerdale	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-\$7	\$0	\$0	\$0	\$0	\$0	-\$7	\$0	\$0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-\$108	\$0	\$0	-\$108	\$0	\$0	\$0	\$0	\$0
4111000	415855	CA - January 2010 Storm Costs	OTHER	-\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$25
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415857	ID - Deferred Overburden Costs	OTHER	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
4111000	415858	WY - Deferred Overburden Costs	WYP	-\$8	\$0	\$0	\$0	-\$8	\$0	\$0	\$0	\$0
4111000	415859	WY - Deferred Advertising Costs	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415865	Reg Asset - UT MPA	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$41
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$329
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	-\$349	\$0	\$0	-\$349	\$0	\$0	\$0	\$0	\$0
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
4111000	415880	Deferred UT Independent Evaluation Fee	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	-\$1,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,039
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	\$734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$734
4111000	415890	ID MEHC 2006 Transition Costs	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	-\$346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$346
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-\$1,139	\$0	\$0	-\$1,139	\$0	\$0	\$0	\$0	\$0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-\$17	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	-\$522	-\$8	-\$128	-\$40	-\$89	-\$222	-\$33	-\$2	\$0
4111000	415900	OR SB 409 Recovery	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$776
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$239
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	\$1,144	\$0	\$0	\$0	\$0	\$1,144	\$0	\$0	\$0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	\$422	\$0	\$0	\$0	\$422	\$0	\$0	\$0	\$0
4111000	425100	Deferred Regulatory Expense	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425125	Deferred Coal Cost - Arch	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	\$366	\$13	\$100	\$23	\$38	\$175	\$17	\$0	\$0
4111000	425250	283TGS BUYOUT-SG	SG	-\$6	\$0	-\$2	\$0	-\$1	-\$3	\$0	\$0	\$0
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-\$52	-\$1	-\$14	-\$4	-\$8	-\$22	-\$3	\$0	\$0
4111000	425360	190Hermiston Swap	SG	-\$65	-\$1	-\$17	-\$5	-\$10	-\$28	-\$4	\$0	\$0
4111000	425380	190Idaho Customer Bal Acct	OTHER	-\$394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$394
4111000	430100	283Weatherization	SO	-\$1,213	-\$27	-\$331	-\$94	-\$172	-\$517	-\$68	-\$3	\$0
4111000	505125	190Accrued Royalties	SE	\$60	\$1	\$15	\$5	\$10	\$25	\$4	\$0	\$0
4111000	505400	190Bonus Liability	SO	\$19	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	505510	190PMIVacation Bonus	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	\$383	\$9	\$105	\$30	\$54	\$163	\$21	\$1	\$0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	\$38	\$1	\$10	\$3	\$6	\$16	\$2	\$0	\$0
4111000	605301	Environmental Liability - Regulated	SO	-\$8,075	-\$180	-\$2,207	-\$626	-\$1,145	-\$3,443	-\$452	-\$22	\$0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	SE	\$342	\$5	\$84	\$26	\$59	\$145	\$22	\$1	\$0
4111000	610000	283PMI Development Costs	SE	-\$312	-\$5	-\$77	-\$24	-\$53	-\$133	-\$20	-\$1	\$0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	-\$127	\$0	\$0	-\$127	\$0	\$0	\$0	\$0	\$0
4111000	610145	190Reg Liab_OR Balance Consol	OR	-\$527	\$0	-\$527	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610146	OR Reg Asset/Liability Consolidation	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-\$859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$859
4111000	705240	283CA Alternative Rate for Energy Progra	CA	-\$146	-\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$1,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,064
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	\$839	\$0	\$839	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	\$8,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,164
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	\$304	\$0	\$304	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-\$924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$924
4111000	705451	Reg Liability - OR Property Insurance Re	OR	\$2,307	\$0	\$2,307	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-\$43	\$0	\$0	\$0	\$0	\$0	-\$43	\$0	\$0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-\$133	\$0	\$0	\$0	-\$133	\$0	\$0	\$0	\$0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	\$137	\$0	\$0	\$0	\$0	\$137	\$0	\$0	\$0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-\$6,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,452
4111000	715105	MCI FOG Wire Lease	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-\$13	\$0	-\$4	-\$1	-\$2	-\$5	-\$1	\$0	\$0
4111000	740100	283Post Merger Debt Loss	SNP	-\$66	-\$1	-\$17	-\$5	-\$9	-\$29	-\$4	\$0	\$0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4111000	920110	190PMIWyExtractionTax	SE	-\$508	-\$8	-\$125	-\$39	-\$87	-\$216	-\$32	-\$2	\$0
4111000	930100	190OR BETC Credit	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	9301001	190OR BETC Credit	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	999991	Deferred Income Tax Expense - State Tax	OTHER	-\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$50
<b>4111000 Total</b>				<b>-\$317,283</b>	<b>-\$7,686</b>	<b>-\$80,949</b>	<b>-\$24,448</b>	<b>-\$42,571</b>	<b>-\$129,016</b>	<b>-\$17,351</b>	<b>-\$768</b>	<b>-\$14,495</b>
<b>Grand Total</b>				<b>\$310,576</b>	<b>\$5,103</b>	<b>\$79,827</b>	<b>\$13,427</b>	<b>\$46,680</b>	<b>\$132,396</b>	<b>\$16,149</b>	<b>\$998</b>	<b>\$4,194</b>



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nutil
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	-\$1,851	\$0	\$0	\$0	-\$100	-\$1,531	-\$207	-\$14	\$0	\$0
<b>4114000 Total</b>					<b>-\$1,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$100</b>	<b>-\$1,531</b>	<b>-\$207</b>	<b>-\$14</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>					<b>-\$1,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$100</b>	<b>-\$1,531</b>	<b>-\$207</b>	<b>-\$14</b>	<b>\$0</b>	<b>\$0</b>





**Electric Plant in Service with Unclassified Plant (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3020000	FRANCHISES AND CONSENTS	IDU	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
1010000	3020000	FRANCHISES AND CONSENTS	SG	\$10,363	\$166	\$2,687	\$825	\$1,608	\$4,437	\$599	\$40
1010000	3020000	FRANCHISES AND CONSENTS	SG-P	\$166,219	\$2,662	\$43,100	\$13,234	\$25,801	\$71,166	\$9,613	\$644
1010000	3020000	FRANCHISES AND CONSENTS	SG-U	\$9,790	\$157	\$2,539	\$780	\$1,520	\$4,192	\$566	\$38
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	\$531	\$0	\$531	\$0	\$0	\$0	\$0	\$0
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	\$35,232	\$564	\$9,135	\$2,805	\$5,469	\$15,084	\$2,038	\$136
1010000	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	\$10,936	\$244	\$2,988	\$848	\$1,551	\$4,662	\$612	\$30
1010000	3031080	FUEL MANAGEMENT SYSTEM	SO	\$3,293	\$74	\$900	\$255	\$467	\$1,404	\$184	\$9
1010000	3031230	AUTOMATE POLE CARD SYSTEM	SO	\$4,410	\$99	\$1,205	\$342	\$625	\$1,880	\$247	\$12
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	\$3,381	\$53	\$831	\$257	\$578	\$1,436	\$214	\$12
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	\$13,072	\$292	\$3,572	\$1,013	\$1,854	\$5,573	\$731	\$36
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	\$291	\$6	\$79	\$23	\$41	\$124	\$16	\$1
1010000	3031780	OUTAGE REPORTING SYSTEM	SO	\$3,229	\$72	\$882	\$250	\$458	\$1,377	\$181	\$9
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	\$113,192	\$2,795	\$34,347	\$7,852	\$8,449	\$55,384	\$4,365	\$0
1010000	3032040	S A P	SO	\$171,762	\$3,837	\$46,937	\$13,317	\$24,356	\$73,230	\$9,611	\$474
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	SO	\$9,206	\$206	\$2,516	\$714	\$1,305	\$3,925	\$515	\$25
1010000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$1,660	\$37	\$454	\$129	\$235	\$708	\$93	\$5
1010000	3032260	DWHS - DATA WAREHOUSE	SO	\$1,158	\$26	\$316	\$90	\$164	\$494	\$65	\$3
1010000	3032270	ENTERPRISE DATA WAREHOUSE	SO	\$5,877	\$131	\$1,606	\$456	\$833	\$2,506	\$329	\$16
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	\$2,908	\$65	\$795	\$225	\$412	\$1,240	\$163	\$8
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$1,905	\$43	\$520	\$148	\$270	\$812	\$107	\$5
1010000	3032360	2002 GRID NET POWER COST MODELING	SO	\$8,933	\$200	\$2,441	\$693	\$1,267	\$3,808	\$500	\$25
1010000	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$4,880	\$109	\$1,333	\$378	\$692	\$2,080	\$273	\$13
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$12,281	\$274	\$3,356	\$952	\$1,741	\$5,236	\$687	\$34
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$1,981	\$49	\$601	\$137	\$148	\$969	\$76	\$0
1010000	3032510	OPERATIONS MAPPING SYSTEM	SO	\$10,386	\$232	\$2,838	\$805	\$1,473	\$4,428	\$581	\$29
1010000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$1,892	\$42	\$517	\$147	\$268	\$807	\$106	\$5
1010000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,329	\$52	\$636	\$181	\$330	\$993	\$130	\$6
1010000	3032600	SINGLE PERSON SCHEDULING	SO	\$9,035	\$202	\$2,469	\$701	\$1,281	\$3,852	\$506	\$25
1010000	3032640	TIBCO SOFTWARE	SO	\$4,134	\$92	\$1,130	\$321	\$586	\$1,763	\$231	\$11
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,586	\$35	\$433	\$123	\$225	\$676	\$89	\$4
1010000	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	\$1,581	\$25	\$410	\$126	\$245	\$677	\$91	\$6
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$196	\$3	\$51	\$16	\$30	\$84	\$11	\$1
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$13,873	\$222	\$3,597	\$1,105	\$2,153	\$5,940	\$602	\$54
1010000	3032760	SWIFT 2 IMPROVEMENTS	SG	\$23,200	\$372	\$6,016	\$1,847	\$3,601	\$9,933	\$1,342	\$90
1010000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$434	\$7	\$113	\$35	\$67	\$186	\$25	\$2
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$177	\$2	\$30	\$9	\$18	\$50	\$7	\$0
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	\$2,179	\$49	\$595	\$169	\$309	\$929	\$122	\$6
1010000	3032860	WEB SOFTWARE	SO	\$2,680	\$60	\$732	\$208	\$380	\$1,143	\$150	\$7
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$6,359	\$102	\$1,649	\$506	\$987	\$2,723	\$368	\$25
1010000	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	\$545	\$0	\$0	\$0	\$545	\$0	\$0	\$0
1010000	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	\$632	\$0	\$0	\$0	\$0	\$0	\$632	\$0
1010000	3032930	UTAH VHF (VPC) SPECTRUM	UT	\$2,937	\$0	\$0	\$0	\$0	\$2,937	\$0	\$0
1010000	3032990	P8DM - FILENET PB	SO	\$4,641	\$104	\$1,268	\$360	\$658	\$1,979	\$260	\$13
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$48,981	\$784	\$12,700	\$3,900	\$7,603	\$20,971	\$2,833	\$190
1010000	3033120	RANGER EMS/SCADA SYSTEM	SG	\$141	\$2	\$37	\$11	\$22	\$60	\$8	\$1
1010000	3033120	RANGER EMS/SCADA SYSTEM	SO	\$37,422	\$836	\$10,226	\$2,901	\$5,306	\$15,954	\$2,094	\$103
1010000	3033120	RANGER EMS/SCADA SYSTEM	WYP	\$463	\$0	\$0	\$0	\$463	\$0	\$0	\$0
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	\$1,308	\$29	\$357	\$101	\$185	\$558	\$73	\$4
1010000	3033170	GTX VERSION 7 SOFTWARE	CN	\$3,799	\$94	\$1,153	\$264	\$284	\$1,859	\$146	\$0
1010000	3033180	HPOV - HP Open Software	SO	\$2,154	\$48	\$589	\$167	\$305	\$918	\$121	\$6
1010000	3033190	ITRON METER READING SOFTWARE	CN	\$2,665	\$66	\$809	\$185	\$199	\$1,304	\$103	\$0
1010000	3033300	SECID - CUST SECURE WEB LOGIN	CN	\$1,085	\$27	\$329	\$75	\$81	\$531	\$42	\$0
1010000	3033310	C&T - Energy Trading System	SO	\$13,961	\$312	\$3,815	\$1,082	\$1,980	\$5,952	\$781	\$39
1010000	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$4,694	\$75	\$1,217	\$374	\$729	\$2,010	\$271	\$18
1010000	3033330	OR VHF (VPC) SPECTRUM	OR	\$2,829	\$0	\$2,829	\$0	\$0	\$0	\$0	\$0
1010000	3033340	WA VHF (VPC) SPECTRUM	WA	\$1,215	\$0	\$0	\$0	\$1,215	\$0	\$0	\$0
1010000	3033350	CA VHF (VPC) SPECTRUM	CA	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$1,224	\$27	\$334	\$95	\$174	\$522	\$68	\$3
1010000	3033370	DISTRIBUTION INTANGIBLES	WYP	\$149	\$0	\$0	\$0	\$149	\$0	\$0	\$0
1010000	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	\$1,601	\$26	\$415	\$127	\$249	\$685	\$93	\$6
1010000	3034900	MISC - MISCELLANEOUS	CN	\$52	\$1	\$16	\$4	\$4	\$25	\$2	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3034900	MISC - MISCELLANEOUS	IDU	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	SE	\$283	\$4	\$70	\$22	\$48	\$120	\$18	\$1
1010000	3034900	MISC - MISCELLANEOUS	SG	\$1,352	\$22	\$351	\$108	\$210	\$579	\$78	\$5
1010000	3034900	MISC - MISCELLANEOUS	SO	\$28,652	\$640	\$7,830	\$2,221	\$4,063	\$12,216	\$1,603	\$79
1010000	3034900	MISC - MISCELLANEOUS	UT	\$65	\$0	\$0	\$0	\$0	\$65	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	WYP	\$341	\$0	\$0	\$0	\$341	\$0	\$0	\$0
1010000	3035320	HYDRO PLANT INTANGIBLES	SG	\$230	\$4	\$60	\$18	\$36	\$98	\$13	\$1
1010000	3035330	OATI-OASIS INTERFACE	SO	\$268	\$6	\$73	\$21	\$38	\$114	\$15	\$1
1010000	3100000	LAND & LAND RIGHTS	SG	\$1,306	\$21	\$339	\$104	\$203	\$559	\$76	\$5
1010000	3101000	LAND OWNED IN FEE	SG	\$12,181	\$195	\$3,159	\$970	\$1,891	\$5,215	\$704	\$47
1010000	3102000	LAND RIGHTS	SG	\$43,003	\$689	\$11,150	\$3,424	\$6,675	\$18,412	\$2,487	\$167
1010000	3103000	WATER RIGHTS	SG	\$36,504	\$585	\$9,465	\$2,906	\$5,666	\$15,629	\$2,111	\$141
1010000	3108000	FEE LAND - LEASED	SG	\$37	\$1	\$10	\$3	\$6	\$16	\$2	\$0
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SG	\$973,208	\$15,686	\$252,347	\$77,487	\$151,061	\$416,675	\$56,283	\$3,769
1010000	3120000	BOILER PLANT EQUIPMENT	SG	\$4,020,775	\$64,391	\$1,042,562	\$320,134	\$624,105	\$1,721,479	\$232,531	\$15,573
1010000	3140000	TURBOGENERATOR UNITS	SG	\$965,156	\$15,457	\$250,259	\$76,846	\$149,812	\$413,226	\$55,817	\$3,738
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$454,391	\$7,277	\$117,821	\$36,179	\$70,531	\$194,546	\$26,279	\$1,760
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	\$63	\$1	\$16	\$5	\$10	\$27	\$4	\$0
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	\$33,673	\$539	\$8,731	\$2,681	\$5,227	\$14,417	\$1,947	\$130
1010000	3300000	LAND AND LAND RIGHTS	SG-U	\$118	\$2	\$31	\$9	\$18	\$51	\$7	\$0
1010000	3301000	LAND OWNED IN FEE	SG-P	\$14,444	\$231	\$3,745	\$1,150	\$2,242	\$6,184	\$835	\$56
1010000	3301000	LAND OWNED IN FEE	SG-U	\$5,528	\$89	\$1,433	\$440	\$858	\$2,367	\$320	\$21
1010000	3302000	LAND RIGHTS	SG-P	\$8,035	\$129	\$2,084	\$640	\$1,247	\$3,440	\$465	\$31
1010000	3302000	LAND RIGHTS	SG-U	\$65	\$1	\$17	\$5	\$10	\$28	\$4	\$0
1010000	3303000	WATER RIGHTS	SG-U	\$140	\$2	\$36	\$11	\$22	\$60	\$8	\$1
1010000	3304000	FLOOD RIGHTS	SG-P	\$259	\$4	\$67	\$21	\$40	\$111	\$15	\$1
1010000	3304000	FLOOD RIGHTS	SG-U	\$91	\$1	\$24	\$7	\$14	\$39	\$5	\$0
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$310	\$5	\$80	\$25	\$48	\$133	\$18	\$1
1010000	3310000	STRUCTURES AND IMPROVE	SG-P	\$657	\$11	\$170	\$52	\$102	\$281	\$38	\$3
1010000	3310000	STRUCTURES AND IMPROVE	SG-U	\$7,400	\$119	\$1,919	\$589	\$1,149	\$3,168	\$428	\$29
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$50,697	\$812	\$13,145	\$4,036	\$7,869	\$21,706	\$2,932	\$196
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$4,155	\$67	\$1,077	\$331	\$645	\$1,779	\$240	\$16
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$57,881	\$927	\$15,008	\$4,608	\$8,984	\$24,781	\$3,347	\$224
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$364	\$6	\$94	\$29	\$56	\$156	\$21	\$1
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	\$14,842	\$238	\$3,848	\$1,182	\$2,304	\$6,355	\$858	\$57
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	\$1,992	\$32	\$517	\$159	\$309	\$853	\$115	\$8
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$12,784	\$205	\$3,315	\$1,018	\$1,984	\$5,473	\$739	\$50
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$128	\$2	\$33	\$10	\$20	\$55	\$7	\$0
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$6,306	\$101	\$1,635	\$502	\$979	\$2,700	\$365	\$24
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$23,152	\$371	\$6,003	\$1,843	\$3,594	\$9,912	\$1,339	\$90
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$287,314	\$4,601	\$74,499	\$22,876	\$44,597	\$123,012	\$16,616	\$1,113
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$51,681	\$828	\$13,401	\$4,115	\$8,022	\$22,127	\$2,989	\$200
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	\$9,182	\$147	\$2,381	\$731	\$1,425	\$3,931	\$531	\$36
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	\$546	\$9	\$142	\$43	\$85	\$234	\$32	\$2
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	\$222	\$4	\$57	\$18	\$34	\$95	\$13	\$1
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	\$63	\$1	\$16	\$5	\$10	\$27	\$4	\$0
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$366	\$6	\$95	\$29	\$57	\$157	\$21	\$1
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	\$80,530	\$1,290	\$20,881	\$6,412	\$12,500	\$34,479	\$4,657	\$312
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	\$38,883	\$623	\$10,082	\$3,096	\$6,035	\$16,647	\$2,249	\$151
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$82	\$1	\$21	\$7	\$13	\$35	\$5	\$0
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	\$52,990	\$849	\$13,740	\$4,219	\$8,225	\$22,687	\$3,065	\$205
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	\$10,941	\$175	\$2,837	\$871	\$1,698	\$4,684	\$633	\$42
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	\$3,188	\$51	\$827	\$254	\$495	\$1,365	\$184	\$12
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	\$46	\$1	\$12	\$4	\$7	\$20	\$3	\$0
1010000	3350000	MISC POWER PLANT EQUIP	SG-U	\$171	\$3	\$44	\$14	\$26	\$73	\$10	\$1
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	\$2,177	\$35	\$565	\$173	\$338	\$932	\$126	\$8
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	\$15,429	\$247	\$4,001	\$1,228	\$2,395	\$6,606	\$892	\$60
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	\$1,554	\$25	\$403	\$124	\$241	\$665	\$90	\$6
1010000	3401000	LAND OWNED IN FEE	OR	\$17	\$0	\$17	\$0	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	3401000	LAND OWNED IN FEE	SG	\$11,498	\$184	\$2,981	\$915	\$1,785	\$4,923	\$665	\$45	\$0
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	\$17,420	\$279	\$4,517	\$1,387	\$2,704	\$7,458	\$1,007	\$67	\$0
1010000	3410000	STRUCTURES & IMPROVEMENTS	SG	\$164,004	\$2,626	\$42,525	\$13,058	\$25,457	\$70,218	\$9,485	\$635	\$0
1010000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	\$10,785	\$172	\$2,791	\$857	\$1,671	\$4,609	\$623	\$42	\$0
1010000	3430000	PRIME MOVERS	SG	\$2,498,781	\$40,017	\$647,919	\$198,953	\$387,861	\$1,069,843	\$144,511	\$9,678	\$0
1010000	3440000	GENERATORS	SG	\$352,327	\$5,642	\$91,356	\$28,052	\$54,688	\$150,847	\$20,376	\$1,365	\$0
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$249,145	\$3,990	\$64,602	\$19,837	\$38,672	\$106,671	\$14,409	\$965	\$0
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	\$12,425	\$199	\$3,222	\$989	\$1,929	\$5,320	\$719	\$48	\$0
1010000	3500000	LAND AND LAND RIGHTS	SG	\$841	\$13	\$218	\$67	\$131	\$360	\$49	\$3	\$0
1010000	3501000	LAND OWNED IN FEE	SG	\$50,012	\$801	\$12,968	\$3,982	\$7,763	\$21,412	\$2,892	\$194	\$0
1010000	3502000	LAND RIGHTS	SG	\$143,058	\$2,291	\$37,094	\$11,390	\$22,205	\$61,250	\$8,273	\$554	\$0
1010000	3520000	STRUCTURES & IMPROVEMENTS	SG	\$156,853	\$2,512	\$40,671	\$12,489	\$24,347	\$67,156	\$9,071	\$607	\$0
1010000	3530000	STATION EQUIPMENT	SG	\$1,502,088	\$24,055	\$389,482	\$119,596	\$233,154	\$643,113	\$86,869	\$5,818	\$0
1010000	3534000	STATION EQUIPMENT-STEP-UP TRANSFORMERS	SG	\$131,064	\$2,099	\$33,984	\$10,435	\$20,344	\$56,115	\$7,580	\$508	\$0
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$17,789	\$285	\$4,613	\$1,416	\$2,761	\$7,616	\$1,029	\$69	\$0
1010000	3540000	TOWERS AND FIXTURES	SG	\$984,525	\$15,767	\$255,281	\$78,388	\$152,818	\$421,521	\$56,937	\$3,813	\$0
1010000	3550000	POLES AND FIXTURES	SG	\$657,378	\$10,528	\$170,454	\$52,340	\$102,038	\$281,454	\$38,018	\$2,546	\$0
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$902,765	\$14,457	\$234,081	\$71,878	\$140,127	\$386,515	\$52,209	\$3,496	\$0
1010000	3570000	UNDERGROUND CONDUIT	SG	\$3,270	\$52	\$848	\$260	\$507	\$1,400	\$189	\$13	\$0
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	\$7,477	\$120	\$1,939	\$595	\$1,161	\$3,201	\$432	\$29	\$0
1010000	3590000	ROADS AND TRAILS	SG	\$11,587	\$186	\$3,004	\$923	\$1,798	\$4,961	\$670	\$45	\$0
1010000	3600000	LAND AND LAND RIGHTS	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	OR	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	UT	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	CA	\$782	\$782	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	IDU	\$297	\$0	\$0	\$0	\$0	\$0	\$297	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	OR	\$8,863	\$0	\$8,863	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	UT	\$24,810	\$0	\$0	\$0	\$0	\$24,810	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	WA	\$1,258	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	WYP	\$593	\$0	\$0	\$0	\$593	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	WYU	\$48	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	CA	\$967	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	IDU	\$1,097	\$0	\$0	\$0	\$0	\$0	\$1,097	\$0	\$0
1010000	3602000	LAND RIGHTS	OR	\$4,349	\$0	\$4,349	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	UT	\$9,568	\$0	\$0	\$0	\$0	\$9,568	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	WA	\$252	\$0	\$0	\$252	\$0	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	WYP	\$1,969	\$0	\$0	\$0	\$1,969	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	WYU	\$2,647	\$0	\$0	\$0	\$2,647	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	CA	\$4,114	\$4,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$2,166	\$0	\$0	\$0	\$0	\$0	\$2,166	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	OR	\$21,738	\$0	\$21,738	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	UT	\$45,070	\$0	\$0	\$0	\$0	\$45,070	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WA	\$2,386	\$0	\$0	\$2,386	\$0	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$9,717	\$0	\$0	\$0	\$9,717	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$919	\$0	\$0	\$0	\$919	\$0	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	CA	\$21,853	\$21,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	IDU	\$28,516	\$0	\$0	\$0	\$0	\$0	\$28,516	\$0	\$0
1010000	3620000	STATION EQUIPMENT	OR	\$209,669	\$0	\$209,669	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	UT	\$425,125	\$0	\$0	\$0	\$0	\$425,125	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	WA	\$46,746	\$0	\$0	\$46,746	\$0	\$0	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	WYP	\$109,851	\$0	\$0	\$0	\$109,851	\$0	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	WYU	\$10,928	\$0	\$0	\$0	\$10,928	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$389	\$0	\$0	\$0	\$0	\$0	\$389	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$3,419	\$0	\$3,419	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$5,628	\$0	\$0	\$0	\$0	\$5,628	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$919	\$0	\$0	\$919	\$0	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$1,962	\$0	\$0	\$0	\$1,962	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$61	\$0	\$0	\$0	\$61	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$56,359	\$56,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$70,478	\$0	\$0	\$0	\$0	\$0	\$70,478	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$331,928	\$0	\$331,928	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$323,750	\$0	\$0	\$0	\$0	\$323,750	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$92,476	\$0	\$0	\$92,476	\$0	\$0	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$102,206	\$0	\$0	\$0	\$102,206	\$0	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$21,137	\$0	\$0	\$0	\$21,137	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$32,786	\$32,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$34,737	\$0	\$0	\$0	\$0	\$0	\$34,737	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$236,939	\$0	\$236,939	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$212,470	\$0	\$0	\$0	\$0	\$212,470	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$58,538	\$0	\$0	\$58,538	\$0	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$84,523	\$0	\$0	\$0	\$84,523	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$11,608	\$0	\$0	\$0	\$11,608	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	CA	\$15,945	\$15,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	IDU	\$7,991	\$0	\$0	\$0	\$0	\$0	\$7,991	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	OR	\$85,564	\$0	\$85,564	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	UT	\$171,412	\$0	\$0	\$0	\$0	\$171,412	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	WA	\$16,321	\$0	\$0	\$16,321	\$0	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	WYP	\$15,249	\$0	\$0	\$0	\$15,249	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	WYU	\$3,983	\$0	\$0	\$0	\$3,983	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$17,152	\$17,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$24,746	\$0	\$0	\$0	\$0	\$0	\$24,746	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$159,236	\$0	\$159,236	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$472,177	\$0	\$0	\$0	\$0	\$472,177	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$22,694	\$0	\$0	\$22,694	\$0	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$33,452	\$0	\$0	\$0	\$33,452	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$16,628	\$0	\$0	\$0	\$16,628	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	CA	\$48,483	\$48,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	IDU	\$70,426	\$0	\$0	\$0	\$0	\$0	\$70,426	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	OR	\$396,466	\$0	\$396,466	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	UT	\$432,259	\$0	\$0	\$0	\$0	\$432,259	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	WA	\$98,912	\$0	\$0	\$98,912	\$0	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	WYP	\$85,280	\$0	\$0	\$0	\$85,280	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	WYU	\$13,139	\$0	\$0	\$0	\$13,139	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	CA	\$8,676	\$8,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	IDU	\$7,071	\$0	\$0	\$0	\$0	\$0	\$7,071	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	OR	\$75,995	\$0	\$75,995	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	UT	\$72,591	\$0	\$0	\$0	\$0	\$72,591	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	WA	\$19,079	\$0	\$0	\$19,079	\$0	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	WYP	\$14,250	\$0	\$0	\$0	\$14,250	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	WYU	\$2,234	\$0	\$0	\$0	\$2,234	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	CA	\$14,683	\$14,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	IDU	\$24,015	\$0	\$0	\$0	\$0	\$0	\$24,015	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	OR	\$152,983	\$0	\$152,983	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	UT	\$157,620	\$0	\$0	\$0	\$0	\$157,620	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	WA	\$33,146	\$0	\$0	\$33,146	\$0	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	WYP	\$26,105	\$0	\$0	\$0	\$26,105	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	WYU	\$8,298	\$0	\$0	\$0	\$8,298	\$0	\$0	\$0	\$0
1010000	3700000	METERS	CA	\$3,942	\$3,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3700000	METERS	IDU	\$13,424	\$0	\$0	\$0	\$0	\$0	\$13,424	\$0	\$0
1010000	3700000	METERS	OR	\$59,666	\$0	\$59,666	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3700000	METERS	UT	\$73,590	\$0	\$0	\$0	\$0	\$73,590	\$0	\$0	\$0
1010000	3700000	METERS	WA	\$11,423	\$0	\$0	\$11,423	\$0	\$0	\$0	\$0	\$0
1010000	3700000	METERS	WYP	\$11,915	\$0	\$0	\$0	\$11,915	\$0	\$0	\$0	\$0
1010000	3700000	METERS	WYU	\$2,176	\$0	\$0	\$0	\$2,176	\$0	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$169	\$0	\$0	\$0	\$0	\$0	\$169	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$2,511	\$0	\$2,511	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$4,418	\$0	\$0	\$0	\$0	\$4,418	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$518	\$0	\$0	\$518	\$0	\$0	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$786	\$0	\$0	\$0	\$786	\$0	\$0	\$0	\$0





**Electric Plant in Service with Unclassified Plant (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$151	\$0	\$0	\$0	\$0	\$151	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$682	\$682	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$618	\$0	\$0	\$0	\$0	\$0	\$618	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$22,297	\$0	\$22,297	\$0	\$0	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$23,730	\$0	\$0	\$0	\$23,730	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$4,046	\$0	\$0	\$4,046	\$0	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$7,770	\$0	\$0	\$0	\$7,770	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$2,235	\$0	\$0	\$0	\$2,235	\$0	\$0	\$0
1010000	3890000	LAND AND LAND RIGHTS	IDU	\$93	\$0	\$0	\$0	\$0	\$0	\$93	\$0
1010000	3890000	LAND AND LAND RIGHTS	OR	\$228	\$0	\$228	\$0	\$0	\$0	\$0	\$0
1010000	3890000	LAND AND LAND RIGHTS	UT	\$1,441	\$0	\$0	\$0	\$0	\$1,441	\$0	\$0
1010000	3890000	LAND AND LAND RIGHTS	WYU	\$434	\$0	\$0	\$0	\$434	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	CA	\$636	\$636	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	CN	\$1,129	\$28	\$342	\$78	\$84	\$552	\$44	\$0
1010000	3891000	LAND OWNED IN FEE	IDU	\$100	\$0	\$0	\$0	\$0	\$0	\$100	\$0
1010000	3891000	LAND OWNED IN FEE	OR	\$4,375	\$0	\$4,375	\$0	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	SO	\$5,597	\$125	\$1,529	\$434	\$794	\$2,386	\$313	\$15
1010000	3891000	LAND OWNED IN FEE	UT	\$2,543	\$0	\$0	\$0	\$0	\$2,543	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	WA	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	WYP	\$1,437	\$0	\$0	\$0	\$1,437	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	WYU	\$153	\$0	\$0	\$0	\$153	\$0	\$0	\$0
1010000	3892000	LAND RIGHTS	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0
1010000	3892000	LAND RIGHTS	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3892000	LAND RIGHTS	UT	\$69	\$0	\$0	\$0	\$0	\$69	\$0	\$0
1010000	3892000	LAND RIGHTS	WYP	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0
1010000	3892000	LAND RIGHTS	WYU	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CA	\$2,075	\$2,075	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$7,981	\$197	\$2,422	\$554	\$596	\$3,905	\$308	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$10,204	\$0	\$0	\$0	\$0	\$0	\$10,204	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$29,371	\$0	\$29,371	\$0	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SG	\$7,264	\$116	\$1,883	\$578	\$1,128	\$3,110	\$420	\$28
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$77,681	\$1,735	\$21,228	\$6,023	\$11,015	\$33,119	\$4,347	\$214
1010000	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$40,027	\$0	\$0	\$0	\$0	\$40,027	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$10,995	\$0	\$0	\$10,995	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$6,551	\$0	\$0	\$0	\$6,551	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$2,918	\$0	\$0	\$0	\$2,918	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$372	\$372	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$3,401	\$84	\$1,032	\$236	\$254	\$1,664	\$131	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$4,793	\$0	\$4,793	\$0	\$0	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$16,361	\$366	\$4,471	\$1,269	\$2,320	\$6,976	\$916	\$45
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$2,807	\$0	\$0	\$2,807	\$0	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$5,003	\$0	\$0	\$0	\$5,003	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$56	\$0	\$0	\$0	\$56	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$866	\$21	\$263	\$60	\$65	\$424	\$33	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$490	\$0	\$490	\$0	\$0	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$73	\$11	\$19	\$6	\$11	\$31	\$4	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$9,682	\$216	\$2,646	\$751	\$1,373	\$4,128	\$542	\$27
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$174	\$0	\$0	\$0	\$0	\$174	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$289	\$0	\$0	\$0	\$289	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	CA	\$79	\$79	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	CN	\$2,041	\$50	\$619	\$142	\$152	\$999	\$79	\$0
1010000	3910000	OFFICE FURNITURE	IDU	\$87	\$0	\$0	\$0	\$0	\$0	\$87	\$0
1010000	3910000	OFFICE FURNITURE	OR	\$1,673	\$0	\$1,673	\$0	\$0	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	SG	\$2,680	\$43	\$695	\$213	\$416	\$1,148	\$155	\$10
1010000	3910000	OFFICE FURNITURE	SO	\$12,272	\$274	\$3,353	\$951	\$1,740	\$5,232	\$687	\$34



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3910000	OFFICE FURNITURE	UT	\$546	\$0	\$0	\$0	\$0	\$546	\$0	\$0
1010000	3910000	OFFICE FURNITURE	WA	\$534	\$0	\$0	\$534	\$0	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	WYP	\$467	\$0	\$0	\$0	\$467	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	WYU	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$168	\$168	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$6,360	\$157	\$1,930	\$441	\$475	\$3,112	\$245	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$618	\$0	\$0	\$0	\$0	\$0	\$618	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$1,800	\$0	\$1,800	\$0	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	\$39	\$1	\$10	\$3	\$7	\$16	\$2	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	\$1,515	\$24	\$393	\$121	\$235	\$649	\$88	\$6
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$42,464	\$949	\$11,604	\$3,292	\$6,021	\$18,104	\$2,376	\$117
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$2,097	\$0	\$0	\$0	\$0	\$2,097	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$813	\$0	\$0	\$813	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$2,358	\$0	\$0	\$0	\$2,358	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$84	\$0	\$0	\$0	\$84	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	CN	\$6	\$0	\$2	\$0	\$0	\$3	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1010000	3913000	OFFICE EQUIPMENT	OR	\$49	\$0	\$49	\$0	\$0	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	SG	\$494	\$8	\$128	\$39	\$77	\$211	\$29	\$2
1010000	3913000	OFFICE EQUIPMENT	SO	\$396	\$9	\$108	\$31	\$56	\$169	\$22	\$1
1010000	3913000	OFFICE EQUIPMENT	UT	\$37	\$0	\$0	\$0	\$0	\$37	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	WA	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	WYP	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	\$392	\$0	\$0	\$0	\$0	\$0	\$392	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	\$2,092	\$0	\$2,092	\$0	\$0	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	\$464	\$7	\$120	\$37	\$72	\$199	\$27	\$2
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	\$1,119	\$25	\$306	\$87	\$159	\$477	\$63	\$3
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	\$2,511	\$0	\$0	\$0	\$0	\$2,511	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	\$390	\$0	\$0	\$390	\$0	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	\$497	\$0	\$0	\$0	\$497	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	\$281	\$0	\$281	\$0	\$0	\$0	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	\$54	\$1	\$14	\$4	\$8	\$23	\$3	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	\$227	\$5	\$62	\$18	\$32	\$97	\$13	\$1
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	\$367	\$0	\$0	\$0	\$0	\$367	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	\$46	\$0	\$0	\$46	\$0	\$0	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$593	\$593	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$1,390	\$0	\$0	\$0	\$0	\$1,390	\$0	\$0
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$6,768	\$0	\$6,768	\$0	\$0	\$0	\$0	\$0
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	\$170	\$3	\$42	\$13	\$29	\$72	\$11	\$1
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	\$6,631	\$106	\$1,719	\$528	\$1,029	\$2,839	\$383	\$26
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$1,085	\$24	\$297	\$84	\$154	\$463	\$61	\$3
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$7,644	\$0	\$0	\$0	\$0	\$7,644	\$0	\$0
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$1,080	\$0	\$0	\$1,080	\$0	\$0	\$0	\$0
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$1,760	\$0	\$0	\$0	\$1,760	\$0	\$0	\$0
1010000	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$456	\$0	\$0	\$0	\$456	\$0	\$0	\$0
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	\$948	\$948	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	\$2,527	\$0	\$0	\$0	\$0	\$0	\$2,527	\$0
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	\$9,898	\$0	\$9,898	\$0	\$0	\$0	\$0	\$0
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	\$206	\$3	\$51	\$16	\$35	\$87	\$13	\$1
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	\$5,764	\$92	\$1,494	\$459	\$895	\$2,468	\$333	\$22
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	\$470	\$11	\$128	\$36	\$67	\$200	\$26	\$1
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	\$15,307	\$0	\$0	\$0	\$0	\$15,307	\$0	\$0
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	\$2,702	\$0	\$0	\$2,702	\$0	\$0	\$0	\$0
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	\$3,237	\$0	\$0	\$0	\$3,237	\$0	\$0	\$0
1010000	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	\$786	\$0	\$0	\$0	\$786	\$0	\$0	\$0
1010000	3920600	DUMP TRUCKS	OR	\$76	\$0	\$76	\$0	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3920600	DUMP TRUCKS	SE	\$4	\$0	\$1	\$0	\$1	\$1	\$0	\$0
1010000	3920600	DUMP TRUCKS	SG	\$3,506	\$56	\$909	\$279	\$544	\$1,501	\$203	\$14
1010000	3920600	DUMP TRUCKS	SO	\$26	\$1	\$7	\$2	\$4	\$11	\$1	\$0
1010000	3920600	DUMP TRUCKS	UT	\$125	\$0	\$0	\$0	\$0	\$125	\$0	\$0
1010000	3920900	TRAILERS	CA	\$488	\$488	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920900	TRAILERS	IDU	\$927	\$0	\$0	\$0	\$0	\$0	\$927	\$0
1010000	3920900	TRAILERS	OR	\$3,293	\$0	\$3,293	\$0	\$0	\$0	\$0	\$0
1010000	3920900	TRAILERS	SE	\$49	\$1	\$12	\$4	\$8	\$21	\$3	\$0
1010000	3920900	TRAILERS	SG	\$2,192	\$35	\$568	\$175	\$340	\$939	\$127	\$8
1010000	3920900	TRAILERS	SO	\$527	\$12	\$144	\$41	\$75	\$225	\$29	\$1
1010000	3920900	TRAILERS	UT	\$5,215	\$0	\$0	\$0	\$0	\$5,215	\$0	\$0
1010000	3920900	TRAILERS	WA	\$710	\$0	\$0	\$710	\$0	\$0	\$0	\$0
1010000	3920900	TRAILERS	WYP	\$2,072	\$0	\$0	\$0	\$2,072	\$0	\$0	\$0
1010000	3920900	TRAILERS	WYU	\$327	\$0	\$0	\$0	\$327	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	\$70	\$0	\$0	\$0	\$0	\$0	\$70	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	\$304	\$0	\$304	\$0	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	\$239	\$4	\$62	\$19	\$37	\$102	\$14	\$1
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	\$18	\$0	\$5	\$1	\$3	\$8	\$1	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	\$188	\$0	\$0	\$0	\$0	\$188	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	\$103	\$0	\$0	\$0	\$103	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	\$373	\$6	\$97	\$30	\$58	\$160	\$22	\$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	\$381	\$9	\$104	\$30	\$94	\$163	\$21	\$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	\$860	\$0	\$0	\$0	\$0	\$860	\$0	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0
1010000	3923000	TRANSPORTATION EQUIPMENT	SO	\$3,076	\$69	\$841	\$239	\$436	\$1,312	\$172	\$8
1010000	3930000	STORES EQUIPMENT	CA	\$202	\$202	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	IDU	\$429	\$0	\$0	\$0	\$0	\$0	\$429	\$0
1010000	3930000	STORES EQUIPMENT	OR	\$2,822	\$0	\$2,822	\$0	\$0	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	SG	\$5,152	\$83	\$1,336	\$410	\$800	\$2,206	\$298	\$20
1010000	3930000	STORES EQUIPMENT	SO	\$319	\$7	\$87	\$25	\$45	\$136	\$18	\$1
1010000	3930000	STORES EQUIPMENT	UT	\$3,400	\$0	\$0	\$0	\$0	\$3,400	\$0	\$0
1010000	3930000	STORES EQUIPMENT	WA	\$606	\$0	\$0	\$606	\$0	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	WYP	\$1,055	\$0	\$0	\$0	\$1,055	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	WYU	\$50	\$0	\$0	\$0	\$50	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$755	\$755	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$1,897	\$0	\$0	\$0	\$0	\$0	\$1,897	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$10,702	\$0	\$10,702	\$0	\$0	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	\$6	\$0	\$1	\$0	\$1	\$2	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	\$25,200	\$404	\$6,534	\$2,006	\$3,911	\$10,789	\$1,457	\$98
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$3,777	\$84	\$1,032	\$293	\$536	\$1,610	\$211	\$10
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$12,751	\$0	\$0	\$0	\$0	\$12,751	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$2,816	\$0	\$0	\$2,816	\$0	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$3,883	\$0	\$0	\$0	\$3,883	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$505	\$0	\$0	\$0	\$505	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	CA	\$484	\$484	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	IDU	\$1,386	\$0	\$0	\$0	\$0	\$0	\$1,386	\$0
1010000	3950000	LABORATORY EQUIPMENT	OR	\$9,773	\$0	\$9,773	\$0	\$0	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	SG	\$6,730	\$108	\$1,745	\$536	\$1,045	\$2,881	\$389	\$26
1010000	3950000	LABORATORY EQUIPMENT	SO	\$5,317	\$119	\$1,453	\$412	\$754	\$2,267	\$298	\$15
1010000	3950000	LABORATORY EQUIPMENT	UT	\$7,654	\$0	\$0	\$0	\$0	\$7,654	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	WA	\$1,923	\$0	\$0	\$1,923	\$0	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	WYP	\$2,772	\$0	\$0	\$0	\$2,772	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	WYU	\$614	\$0	\$0	\$0	\$614	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	\$1,161	\$1,161	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	\$1,942	\$0	\$0	\$0	\$0	\$0	\$1,942	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	\$7,388	\$0	\$7,388	\$0	\$0	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	\$384	\$6	\$100	\$31	\$60	\$164	\$22	\$1



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 13 Month Average as of December 2012  
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	\$78	\$2	\$21	\$11	\$33	\$4	\$0	\$0
1010000	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	\$6,230	\$0	\$0	\$0	\$6,230	\$0	\$0	\$0
1010000	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	\$1,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	\$3,071	\$0	\$0	\$3,071	\$0	\$0	\$0	\$0
1010000	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	\$489	\$0	\$0	\$0	\$489	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$173	\$173	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$833	\$0	\$833	\$0	\$0	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$124	\$2	\$32	\$10	\$19	\$53	\$7	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$1,740	\$0	\$0	\$0	\$0	\$1,740	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$205	\$0	\$0	\$0	\$205	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$210	\$0	\$0	\$0	\$210	\$0	\$0	\$0
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$1,535	\$1,535	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$2,928	\$0	\$0	\$0	\$0	\$2,928	\$0	\$0
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$12,932	\$0	\$12,932	\$0	\$0	\$0	\$0	\$0
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	\$1,245	\$20	\$323	\$99	\$193	\$533	\$72	\$5
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	\$136	\$3	\$37	\$11	\$19	\$58	\$8	\$0
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$16,640	\$0	\$0	\$0	\$0	\$16,640	\$0	\$0
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$3,486	\$0	\$0	\$3,486	\$0	\$0	\$0	\$0
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$4,257	\$0	\$0	\$0	\$4,257	\$0	\$0	\$0
1010000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$1,101	\$0	\$0	\$0	\$1,101	\$0	\$0	\$0
1010000	3961000	CRANES	OR	\$413	\$0	\$413	\$0	\$0	\$0	\$0	\$0
1010000	3961000	CRANES	SG	\$3,646	\$58	\$945	\$290	\$566	\$1,561	\$211	\$14
1010000	3961000	CRANES	SO	\$30	\$1	\$8	\$2	\$4	\$13	\$2	\$0
1010000	3961000	CRANES	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	\$928	\$0	\$928	\$0	\$0	\$0	\$0	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	\$35	\$1	\$9	\$3	\$6	\$15	\$2	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	\$27,988	\$448	\$7,257	\$2,228	\$4,344	\$11,983	\$1,619	\$108
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	\$809	\$18	\$221	\$63	\$115	\$345	\$45	\$2
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	\$1,824	\$0	\$0	\$0	\$0	\$1,824	\$0	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	\$164	\$0	\$0	\$0	\$164	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$929	\$929	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$1,957	\$0	\$0	\$0	\$0	\$1,957	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$9,302	\$0	\$9,302	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$154	\$2	\$40	\$12	\$24	\$66	\$9	\$1
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$220	\$5	\$60	\$17	\$31	\$94	\$12	\$1
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$13,439	\$0	\$0	\$0	\$0	\$13,439	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$1,908	\$0	\$0	\$1,908	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$3,681	\$0	\$0	\$0	\$3,681	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$778	\$0	\$0	\$0	\$778	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	\$534	\$534	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	\$1,062	\$0	\$0	\$0	\$0	\$1,062	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	\$1,700	\$0	\$1,700	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	\$10	\$0	\$2	\$1	\$2	\$4	\$1	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	\$5,259	\$84	\$1,364	\$419	\$816	\$2,251	\$304	\$20
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	\$130	\$3	\$35	\$10	\$18	\$55	\$7	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	\$4,032	\$0	\$0	\$0	\$0	\$4,032	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	\$930	\$0	\$0	\$930	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	\$1,070	\$0	\$0	\$0	\$1,070	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	\$648	\$0	\$0	\$0	\$648	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	CA	\$3,321	\$3,321	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	CN	\$2,855	\$71	\$866	\$198	\$213	\$1,397	\$110	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	IDU	\$6,843	\$0	\$0	\$0	\$0	\$0	\$6,843	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	OR	\$44,400	\$0	\$44,400	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	SE	\$148	\$2	\$36	\$11	\$25	\$63	\$9	\$1
1010000	3970000	COMMUNICATION EQUIPMENT	SG	\$111,837	\$1,791	\$28,999	\$8,904	\$17,359	\$47,882	\$6,468	\$433
1010000	3970000	COMMUNICATION EQUIPMENT	SO	\$58,466	\$1,306	\$15,977	\$4,533	\$8,291	\$24,927	\$3,272	\$161
1010000	3970000	COMMUNICATION EQUIPMENT	UT	\$39,252	\$0	\$0	\$0	\$0	\$39,252	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WA	\$11,641	\$0	\$0	\$11,641	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WYP	\$20,805	\$0	\$0	\$0	\$20,805	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WYU	\$3,874	\$0	\$0	\$0	\$3,874	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	CA	\$107	\$107	\$0	\$0	\$0	\$0	\$0	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	3972000	MOBILE RADIO EQUIPMENT	IDU	\$291	\$0	\$0	\$0	\$0	\$0	\$291	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	OR	\$1,420	\$0	\$1,420	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SE	\$43	\$1	\$11	\$3	\$7	\$18	\$3	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SG	\$1,546	\$25	\$401	\$123	\$240	\$662	\$89	\$6	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SO	\$417	\$9	\$114	\$32	\$59	\$178	\$23	\$1	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	UT	\$2,431	\$0	\$0	\$0	\$0	\$2,431	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WA	\$481	\$0	\$0	\$481	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WYP	\$560	\$0	\$0	\$0	\$560	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WYU	\$162	\$0	\$0	\$0	\$162	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	CA	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	CN	\$215	\$5	\$65	\$15	\$16	\$105	\$8	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	OR	\$1,082	\$0	\$1,082	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SE	\$2	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SG	\$2,064	\$33	\$535	\$164	\$320	\$884	\$119	\$8	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SO	\$2,958	\$66	\$808	\$229	\$419	\$1,261	\$166	\$8	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	UT	\$671	\$0	\$0	\$0	\$0	\$671	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WA	\$206	\$0	\$0	\$206	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$182	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1010000	3992100	LAND OWNED IN FEE	SE	\$2,635	\$41	\$648	\$200	\$451	\$1,119	\$167	\$10	\$0
1010000	3992200	LAND RIGHTS	SE	\$52,551	\$817	\$12,922	\$3,994	\$8,987	\$22,317	\$3,323	\$191	\$0
1010000	3993000	*ENGINEERING SUPP-OFF WORK(SECY.MAP.DRAF	SE	\$40,286	\$626	\$9,906	\$3,062	\$6,889	\$17,108	\$2,548	\$146	\$0
1010000	3994100	SURFACE - PLANT EQUIPMENT	SE	\$13,113	\$204	\$3,224	\$997	\$2,243	\$5,569	\$829	\$48	\$0
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	\$3,425	\$53	\$842	\$260	\$586	\$1,454	\$217	\$12	\$0
1010000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	\$73,254	\$1,139	\$18,013	\$5,568	\$12,527	\$31,108	\$4,633	\$266	\$0
1010000	3994600	LONGWALL SHIELDS	SE	\$24,484	\$381	\$6,021	\$1,861	\$4,187	\$10,998	\$1,548	\$89	\$0
1010000	3994700	LONGWALL EQUIPMENT	SE	\$8,758	\$136	\$2,154	\$666	\$1,498	\$3,719	\$554	\$32	\$0
1010000	3994800	MAINLINE EXTENSION	SE	\$19,158	\$298	\$4,711	\$1,456	\$3,276	\$8,136	\$1,212	\$70	\$0
1010000	3994900	SECTION EXTENSION	SE	\$6,794	\$106	\$1,671	\$516	\$1,162	\$2,885	\$430	\$25	\$0
1010000	3995100	VEHICLES	SE	\$1,246	\$19	\$306	\$95	\$213	\$529	\$79	\$5	\$0
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	\$6,158	\$96	\$1,514	\$468	\$1,053	\$2,615	\$389	\$22	\$0
1010000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	\$2,393	\$37	\$588	\$182	\$409	\$1,016	\$151	\$9	\$0
1010000	3996100	COMPUTERS - MAINFRAME	SE	\$395	\$6	\$97	\$30	\$68	\$168	\$25	\$1	\$0
1010000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	\$38,501	\$599	\$9,467	\$2,926	\$6,584	\$16,350	\$2,435	\$140	\$0
<b>1010000 Total</b>				<b>\$23,102,050</b>	<b>\$516,301</b>	<b>\$6,313,282</b>	<b>\$1,791,308</b>	<b>\$3,275,838</b>	<b>\$9,848,864</b>	<b>\$1,292,706</b>	<b>\$63,752</b>	<b>\$0</b>
1019000	140109	Land-Non-Rec	SG	-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
1019000	140139	PRODUCTION PLANT-NON-RECONCILED	SG	-\$9,170	-\$147	-\$2,378	-\$730	-\$1,423	-\$3,926	-\$530	-\$36	\$0
1019000	140149	TRANS PLANT NON-RECONCILED	SG	-\$4,471	-\$72	-\$1,159	-\$356	-\$694	-\$1,914	-\$259	-\$17	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	CA	-\$9	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	IDU	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	OR	-\$686	\$0	-\$686	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	SNPD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	UT	-\$1,607	\$0	\$0	\$0	\$0	-\$1,607	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	WA	-\$107	\$0	\$0	-\$107	\$0	\$0	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	WYU	-\$434	\$0	\$0	\$0	-\$434	\$0	\$0	\$0	\$0
1019000	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-\$266	-\$6	-\$73	-\$21	-\$38	-\$113	-\$15	-\$1	\$0
1019000	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-\$194	-\$4	-\$53	-\$15	-\$27	-\$83	-\$11	-\$1	\$0
1019000	3601000	LAND OWNED IN FEE	CA	-\$315	-\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1019000 Total</b>				<b>-\$17,255</b>	<b>-\$553</b>	<b>-\$4,351</b>	<b>-\$1,230</b>	<b>-\$2,618</b>	<b>-\$7,649</b>	<b>-\$800</b>	<b>-\$54</b>	<b>\$0</b>
1020000	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	\$19	\$0	\$5	\$2	\$3	\$8	\$1	\$0	\$0
<b>1020000 Total</b>				<b>\$19</b>	<b>\$0</b>	<b>\$5</b>	<b>\$2</b>	<b>\$3</b>	<b>\$8</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	\$623	\$623	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	\$1,039	\$0	\$0	\$0	\$0	\$0	\$1,039	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	\$5,810	\$0	\$5,810	\$0	\$0	\$0	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	\$10,334	\$0	\$0	\$0	\$0	\$10,334	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	\$1,372	\$0	\$0	\$1,372	\$0	\$0	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	\$3,102	\$0	\$0	\$0	\$3,102	\$0	\$0	\$0	\$0
<b>1061000 Total</b>				<b>\$22,279</b>	<b>\$623</b>	<b>\$5,810</b>	<b>\$1,372</b>	<b>\$3,102</b>	<b>\$10,334</b>	<b>\$1,039</b>	<b>\$0</b>	<b>\$0</b>
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	\$16,721	\$268	\$4,336	\$1,331	\$2,595	\$7,159	\$967	\$65	\$0



**Electric Plant in Service with Unclassified Plant (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1062000 Total</b>				<b>\$16,721</b>	<b>\$268</b>	<b>\$4,336</b>	<b>\$1,331</b>	<b>\$2,595</b>	<b>\$7,159</b>	<b>\$967</b>	<b>\$65</b>	<b>\$0</b>
1063000	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	\$6,592	\$106	\$1,709	\$525	\$1,023	\$2,822	\$381	\$26	\$0
<b>1063000 Total</b>				<b>\$6,592</b>	<b>\$106</b>	<b>\$1,709</b>	<b>\$525</b>	<b>\$1,023</b>	<b>\$2,822</b>	<b>\$381</b>	<b>\$26</b>	<b>\$0</b>
1064000	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	\$8,030	\$179	\$2,194	\$623	\$1,139	\$3,423	\$449	\$22	\$0
<b>1064000 Total</b>				<b>\$8,030</b>	<b>\$179</b>	<b>\$2,194</b>	<b>\$623</b>	<b>\$1,139</b>	<b>\$3,423</b>	<b>\$449</b>	<b>\$22</b>	<b>\$0</b>
<b>Grand Total</b>				<b>\$23,138,436</b>	<b>\$516,925</b>	<b>\$6,322,985</b>	<b>\$1,793,930</b>	<b>\$3,281,082</b>	<b>\$9,864,962</b>	<b>\$1,294,742</b>	<b>\$63,810</b>	<b>\$0</b>





### Capital Lease (Actuals)

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	3908000	CAPITAL LEASE COMMON	OR	\$5,882	\$0	\$5,882	\$0	\$0	\$0	\$0	\$0	\$0
1011000	3908000	CAPITAL LEASE COMMON	SG	\$33,745	\$540	\$8,750	\$2,687	\$5,238	\$14,448	\$1,952	\$131	\$0
1011000	3908000	CAPITAL LEASE COMMON	SO	\$12,664	\$283	\$3,461	\$982	\$1,796	\$5,399	\$709	\$35	\$0
1011000	3908000	CAPITAL LEASE COMMON	UT	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000	3908000	CAPITAL LEASE COMMON	WYP	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
<b>1011000 Total</b>				<b>\$65,393</b>	<b>\$823</b>	<b>\$18,093</b>	<b>\$3,669</b>	<b>\$8,421</b>	<b>\$31,561</b>	<b>\$2,660</b>	<b>\$166</b>	<b>\$0</b>
1011500	3908000	CAPITAL LEASE COMMON	OR	-\$10	\$0	-\$10	\$0	\$0	\$0	\$0	\$0	\$0
1011500	3908000	CAPITAL LEASE COMMON	SG	-\$15	\$0	-\$4	-\$1	-\$2	-\$6	-\$1	\$0	\$0
1011500	3908000	CAPITAL LEASE COMMON	SO	-\$15	\$0	-\$4	-\$1	-\$2	-\$7	-\$1	\$0	\$0
1011500	3908000	CAPITAL LEASE COMMON	UT	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
1011500	3908000	CAPITAL LEASE COMMON	WYP	-\$4	\$0	\$0	\$0	-\$4	\$0	\$0	\$0	\$0
<b>1011500 Total</b>				<b>-\$28</b>	<b>-\$1</b>	<b>-\$18</b>	<b>-\$2</b>	<b>-\$9</b>	<b>\$4</b>	<b>-\$2</b>	<b>\$0</b>	<b>\$0</b>
1011950	146450	Capital Leases - Accumulated Amortizatio	OR	-\$33	\$0	-\$33	\$0	\$0	\$0	\$0	\$0	\$0
1011950	146450	Capital Leases - Accumulated Amortizatio	SG	-\$210	-\$3	-\$54	-\$17	-\$33	-\$90	-\$12	-\$1	\$0
1011950	146450	Capital Leases - Accumulated Amortizatio	SO	-\$2,002	-\$45	-\$547	-\$155	-\$284	-\$853	-\$112	-\$6	\$0
1011950	146450	Capital Leases - Accumulated Amortizatio	WYP	-\$59	\$0	\$0	\$0	-\$59	\$0	\$0	\$0	\$0
<b>1011950 Total</b>				<b>-\$2,303</b>	<b>-\$48</b>	<b>-\$634</b>	<b>-\$172</b>	<b>-\$375</b>	<b>-\$943</b>	<b>-\$124</b>	<b>-\$6</b>	<b>\$0</b>
111390	3908000		OR	-\$2,410	\$0	-\$2,410	\$0	\$0	\$0	\$0	\$0	\$0
111390	3908000		SG	-\$5,206	-\$83	-\$1,350	-\$415	-\$808	-\$2,229	-\$301	-\$20	\$0
111390	3908000		SO	\$679	\$15	\$185	\$53	\$96	\$289	\$38	\$2	\$0
111390	3908000		UT	-\$1,886	\$0	\$0	\$0	\$0	-\$1,886	\$0	\$0	\$0
111390	3908000		WYP	-\$981	\$0	\$0	\$0	-\$981	\$0	\$0	\$0	\$0
<b>111390 Total</b>				<b>-\$9,805</b>	<b>-\$68</b>	<b>-\$3,574</b>	<b>-\$362</b>	<b>-\$1,693</b>	<b>-\$3,826</b>	<b>-\$263</b>	<b>-\$18</b>	<b>\$0</b>
1119000	146209	Other Intangible Assets-Non-Rec	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000	146450	Capital Leases - Accumulated Amortizatio	OR	\$33	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0
1119000	146450	Capital Leases - Accumulated Amortizatio	SG	\$210	\$3	\$54	\$17	\$33	\$90	\$12	\$1	\$0
1119000	146450	Capital Leases - Accumulated Amortizatio	SO	\$2,002	\$45	\$547	\$155	\$284	\$853	\$112	\$6	\$0
1119000	146450	Capital Leases - Accumulated Amortizatio	WYP	\$59	\$0	\$0	\$0	\$59	\$0	\$0	\$0	\$0
<b>1119000 Total</b>				<b>\$2,303</b>	<b>\$48</b>	<b>\$634</b>	<b>\$172</b>	<b>\$375</b>	<b>\$943</b>	<b>\$124</b>	<b>\$6</b>	<b>\$0</b>
<b>Grand Total</b>				<b>\$55,561</b>	<b>\$755</b>	<b>\$14,500</b>	<b>\$3,304</b>	<b>\$6,720</b>	<b>\$27,739</b>	<b>\$2,395</b>	<b>\$147</b>	<b>\$0</b>







**Plant Held for Future Use (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	3401000	LAND OWNED IN FEE	SG	\$8,923	\$143	\$2,314	\$710	\$1,385	\$3,820	\$516	\$35	\$0
1050000	3501000	LAND OWNED IN FEE	SG	\$2,847	\$46	\$738	\$227	\$442	\$1,219	\$165	\$11	\$0
1050000	3502000	LAND RIGHTS	SG	\$156	\$2	\$40	\$12	\$24	\$67	\$9	\$1	\$0
1050000	3601000	LAND OWNED IN FEE	CA	\$315	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	3601000	LAND OWNED IN FEE	OR	\$746	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0
1050000	3601000	LAND OWNED IN FEE	UT	\$3,285	\$0	\$0	\$0	\$0	\$3,285	\$0	\$0	\$0
1050000	3891000	LAND OWNED IN FEE	OR	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0	\$0
1050000	3992200	LAND RIGHTS	SE	\$953	\$15	\$234	\$72	\$163	\$405	\$60	\$3	\$0
<b>1050000 Total</b>				<b>\$20,734</b>	<b>\$521</b>	<b>\$7,581</b>	<b>\$1,022</b>	<b>\$2,014</b>	<b>\$8,796</b>	<b>\$750</b>	<b>\$50</b>	<b>\$0</b>
1059000	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	\$25,542	\$397	\$6,281	\$1,941	\$4,368	\$10,847	\$1,615	\$93	\$0
1059000	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	\$315	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1059000 Total</b>				<b>\$25,856</b>	<b>\$712</b>	<b>\$6,281</b>	<b>\$1,941</b>	<b>\$4,368</b>	<b>\$10,847</b>	<b>\$1,615</b>	<b>\$93</b>	<b>\$0</b>
<b>Grand Total</b>				<b>\$46,591</b>	<b>\$1,233</b>	<b>\$13,862</b>	<b>\$2,963</b>	<b>\$6,382</b>	<b>\$19,643</b>	<b>\$2,365</b>	<b>\$142</b>	<b>\$0</b>





**Deferred Debits (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	\$2,631	\$41	\$647	\$200	\$450	\$1,117	\$166	\$10	\$0
<b>1861000 Total</b>				<b>\$2,631</b>	<b>\$41</b>	<b>\$647</b>	<b>\$200</b>	<b>\$450</b>	<b>\$1,117</b>	<b>\$166</b>	<b>\$10</b>	<b>\$0</b>
1861200	185025	FINANCING COST DEFERRED	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1861200	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1861200	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	\$1,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,410
1861200	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145
1861200	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
1861200	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	\$813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$813
<b>1861200 Total</b>				<b>\$2,576</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,571</b>
1865000	134200	Deferred Longwall Costs	SE	\$1,083	\$17	\$266	\$82	\$185	\$460	\$69	\$4	\$0
1865000	184405	BRIDGER DEFERRED BILLINGS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	\$3,519	\$55	\$865	\$267	\$602	\$1,495	\$223	\$13	\$0
1865000	184416	Deferred Coal Costs - Naughton Contract	SE	\$6,193	\$96	\$1,523	\$471	\$1,059	\$2,630	\$392	\$23	\$0
1865000	184420	LT Prepaid Coal Costs	SE	\$673	\$10	\$166	\$51	\$115	\$286	\$43	\$2	\$0
1865000	184425	ColoWyo Royalty Reduction Receivable	SE	\$57	\$1	\$14	\$4	\$10	\$24	\$4	\$0	\$0
<b>1865000 Total</b>				<b>\$11,526</b>	<b>\$179</b>	<b>\$2,834</b>	<b>\$876</b>	<b>\$1,971</b>	<b>\$4,895</b>	<b>\$729</b>	<b>\$42</b>	<b>\$0</b>
1867000	134300	DEFERRED CHARGES	SE	\$41	\$1	\$10	\$3	\$7	\$17	\$3	\$0	\$0
<b>1867000 Total</b>				<b>\$41</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$7</b>	<b>\$17</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
1868000	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	\$3,021	\$48	\$783	\$241	\$469	\$1,293	\$175	\$12	\$0
1868000	134361	PREPAID OUTAGE MAINTENANCE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	134362	Currant Creek Maint Prepayment - Current	SG	\$10,658	\$171	\$2,763	\$849	\$1,654	\$4,563	\$616	\$41	\$0
1868000	185306	TGS BUYOUT	SG	\$117	\$2	\$30	\$9	\$18	\$50	\$7	\$0	\$0
1868000	185309	LAKEVIEW BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185311	JOSEPH SETTLEMENT	SG	\$767	\$12	\$199	\$61	\$119	\$328	\$44	\$3	\$0
1868000	185312	TRI-STATE FIRM WHEELING	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	\$13,190	\$211	\$3,420	\$1,050	\$2,047	\$5,647	\$763	\$51	\$0
1868000	185335	LACOMB IRRIGATION	SG	\$438	\$7	\$114	\$35	\$68	\$188	\$25	\$2	\$0
1868000	185336	BOGUS CREEK	SG	\$1,139	\$18	\$295	\$91	\$177	\$488	\$66	\$4	\$0
1868000	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	\$3,108	\$50	\$806	\$247	\$482	\$1,331	\$180	\$12	\$0
1868000	185342	JIM BOYD HYDRO BUYOUT	SG	\$131	\$2	\$34	\$10	\$20	\$56	\$8	\$1	\$0
1868000	185349	LGIA LT Transmission Prepaid	OTHER	\$876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$876
1868000	185351	BPA LT TRANSMISSION PREPAID	OTHER	\$8,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,302
1868000	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	\$11,522	\$185	\$2,988	\$917	\$1,788	\$4,933	\$666	\$45	\$0
1868000	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	\$8,690	\$139	\$2,253	\$692	\$1,349	\$3,720	\$503	\$34	\$0
1868000	185362	LT Currant Creek CSA Maint Prepayment	SG	\$88	\$1	\$23	\$7	\$14	\$38	\$5	\$0	\$0
<b>1868000 Total</b>				<b>\$62,046</b>	<b>\$847</b>	<b>\$13,708</b>	<b>\$4,209</b>	<b>\$8,206</b>	<b>\$22,635</b>	<b>\$3,058</b>	<b>\$205</b>	<b>\$9,178</b>
1868200	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	\$1,075	\$17	\$279	\$86	\$167	\$460	\$62	\$4	\$0
<b>1868200 Total</b>				<b>\$1,075</b>	<b>\$17</b>	<b>\$279</b>	<b>\$86</b>	<b>\$167</b>	<b>\$460</b>	<b>\$62</b>	<b>\$4</b>	<b>\$0</b>
1869000	185327	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185334	HERMISTON SWAP	SG	\$4,135	\$66	\$1,072	\$329	\$642	\$1,770	\$239	\$16	\$0
1869000	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$5,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,792
<b>1869000 Total</b>				<b>\$9,927</b>	<b>\$66</b>	<b>\$1,072</b>	<b>\$329</b>	<b>\$642</b>	<b>\$1,770</b>	<b>\$239</b>	<b>\$16</b>	<b>\$5,792</b>
<b>Grand Total</b>				<b>\$89,821</b>	<b>\$1,151</b>	<b>\$18,552</b>	<b>\$5,704</b>	<b>\$11,444</b>	<b>\$30,898</b>	<b>\$4,257</b>	<b>\$277</b>	<b>\$17,540</b>







**Material & Supplies (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	0	COAL INVENTORY - CARBON	SE	\$2,433	\$38	\$598	\$185	\$416	\$1,033	\$154	\$9	\$0
<b>1511100 Total</b>				<b>\$2,433</b>	<b>\$38</b>	<b>\$598</b>	<b>\$185</b>	<b>\$416</b>	<b>\$1,033</b>	<b>\$154</b>	<b>\$9</b>	<b>\$0</b>
1511120	0	COAL INVENTORY - HUNTER	SE	\$74,254	\$1,154	\$18,259	\$5,644	\$12,698	\$31,533	\$4,696	\$270	\$0
<b>1511120 Total</b>				<b>\$74,254</b>	<b>\$1,154</b>	<b>\$18,259</b>	<b>\$5,644</b>	<b>\$12,698</b>	<b>\$31,533</b>	<b>\$4,696</b>	<b>\$270</b>	<b>\$0</b>
1511130	0	COAL INVENTORY - HUNTINGTON	SE	\$26,832	\$417	\$6,598	\$2,039	\$4,589	\$11,395	\$1,697	\$98	\$0
<b>1511130 Total</b>				<b>\$26,832</b>	<b>\$417</b>	<b>\$6,598</b>	<b>\$2,039</b>	<b>\$4,589</b>	<b>\$11,395</b>	<b>\$1,697</b>	<b>\$98</b>	<b>\$0</b>
1511140	0	COAL INVENTORY - JIM BRIDGER	SE	\$23,219	\$361	\$5,709	\$1,765	\$3,971	\$9,860	\$1,468	\$84	\$0
<b>1511140 Total</b>				<b>\$23,219</b>	<b>\$361</b>	<b>\$5,709</b>	<b>\$1,765</b>	<b>\$3,971</b>	<b>\$9,860</b>	<b>\$1,468</b>	<b>\$84</b>	<b>\$0</b>
1511160	0	COAL INVENTORY - NAUGHTON	SE	\$11,557	\$180	\$2,842	\$878	\$1,976	\$4,908	\$731	\$42	\$0
<b>1511160 Total</b>				<b>\$11,557</b>	<b>\$180</b>	<b>\$2,842</b>	<b>\$878</b>	<b>\$1,976</b>	<b>\$4,908</b>	<b>\$731</b>	<b>\$42</b>	<b>\$0</b>
1511170	0	COAL INVENTORY - COAL PREP PLANT	SE	\$49,092	\$763	\$12,071	\$3,731	\$8,395	\$20,848	\$3,105	\$178	\$0
<b>1511170 Total</b>				<b>\$49,092</b>	<b>\$763</b>	<b>\$12,071</b>	<b>\$3,731</b>	<b>\$8,395</b>	<b>\$20,848</b>	<b>\$3,105</b>	<b>\$178</b>	<b>\$0</b>
1511180	0	COAL INVENTORY - WYODAK	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1511180 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1511200	0	COAL INVENTORY - CHOLLA	SE	\$9,933	\$154	\$2,442	\$755	\$1,699	\$4,218	\$628	\$36	\$0
<b>1511200 Total</b>				<b>\$9,933</b>	<b>\$154</b>	<b>\$2,442</b>	<b>\$755</b>	<b>\$1,699</b>	<b>\$4,218</b>	<b>\$628</b>	<b>\$36</b>	<b>\$0</b>
1511300	0	COAL INVENTORY - COLSTIP	SE	\$1,339	\$21	\$329	\$102	\$229	\$569	\$85	\$5	\$0
<b>1511300 Total</b>				<b>\$1,339</b>	<b>\$21</b>	<b>\$329</b>	<b>\$102</b>	<b>\$229</b>	<b>\$569</b>	<b>\$85</b>	<b>\$5</b>	<b>\$0</b>
1511400	0	COAL INVENTORY - CRAIG	SE	\$7,388	\$115	\$1,817	\$562	\$1,264	\$3,138	\$467	\$27	\$0
<b>1511400 Total</b>				<b>\$7,388</b>	<b>\$115</b>	<b>\$1,817</b>	<b>\$562</b>	<b>\$1,264</b>	<b>\$3,138</b>	<b>\$467</b>	<b>\$27</b>	<b>\$0</b>
1511500	0	COAL INVENTORY - DEER CREEK	SE	\$309	\$5	\$76	\$23	\$53	\$131	\$20	\$1	\$0
<b>1511500 Total</b>				<b>\$309</b>	<b>\$5</b>	<b>\$76</b>	<b>\$23</b>	<b>\$53</b>	<b>\$131</b>	<b>\$20</b>	<b>\$1</b>	<b>\$0</b>
1511600	0	COAL INVENTORY - DAVE JOHNSTON	SE	\$8,890	\$138	\$2,186	\$676	\$1,520	\$3,775	\$562	\$32	\$0
<b>1511600 Total</b>				<b>\$8,890</b>	<b>\$138</b>	<b>\$2,186</b>	<b>\$676</b>	<b>\$1,520</b>	<b>\$3,775</b>	<b>\$562</b>	<b>\$32</b>	<b>\$0</b>
1511700	0	COAL INVENTORY ROCK GARDEN PILE	SE	\$34,739	\$540	\$8,542	\$2,640	\$5,941	\$14,752	\$2,197	\$126	\$0
<b>1511700 Total</b>				<b>\$34,739</b>	<b>\$540</b>	<b>\$8,542</b>	<b>\$2,640</b>	<b>\$5,941</b>	<b>\$14,752</b>	<b>\$2,197</b>	<b>\$126</b>	<b>\$0</b>
1511800	0	COAL INVENTORY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1511800 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1511900	0	COAL INVENTORY - HAYDEN	SE	\$3,224	\$50	\$793	\$245	\$551	\$1,369	\$204	\$12	\$0
<b>1511900 Total</b>				<b>\$3,224</b>	<b>\$50</b>	<b>\$793</b>	<b>\$245</b>	<b>\$551</b>	<b>\$1,369</b>	<b>\$204</b>	<b>\$12</b>	<b>\$0</b>
1512000	0	NATURAL GAS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512000 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1512110	0	NATURAL GAS - HERMISTON	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512110 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1512150	0	NATURAL GAS - LITTLE MOUNTAIN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512150 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1512160	0	NATURAL GAS - NAUGHTON	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512160 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1512170	0	NATURAL GAS - WEST VALLEY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512170 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1512180	0	NATURAL GAS - CLAY BASIN	SE	\$3,376	\$52	\$830	\$257	\$577	\$1,434	\$214	\$12	\$0
<b>1512180 Total</b>				<b>\$3,376</b>	<b>\$52</b>	<b>\$830</b>	<b>\$257</b>	<b>\$577</b>	<b>\$1,434</b>	<b>\$214</b>	<b>\$12</b>	<b>\$0</b>
1512190	0	NATURAL GAS - CHEHALIS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512190 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1512700	0	NATURAL GAS - GADSBY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512700 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1512800	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	\$249	\$4	\$61	\$19	\$43	\$106	\$16	\$1	\$0
<b>1512800 Total</b>				<b>\$249</b>	<b>\$4</b>	<b>\$61</b>	<b>\$19</b>	<b>\$43</b>	<b>\$106</b>	<b>\$16</b>	<b>\$1</b>	<b>\$0</b>
1514000	0	FUEL STOCK COAL MINE	SE	\$4,008	\$62	\$985	\$305	\$685	\$1,702	\$253	\$15	\$0



**Material & Supplies (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1514000 Total</b>				<b>\$4,008</b>	<b>\$62</b>	<b>\$985</b>	<b>\$305</b>	<b>\$685</b>	<b>\$1,702</b>	<b>\$253</b>	<b>\$15</b>	<b>\$0</b>
1514300	0	OIL INVENTORY - COLSTRIP	SE	\$147	\$2	\$36	\$11	\$25	\$63	\$9	\$1	\$0
<b>1514300 Total</b>				<b>\$147</b>	<b>\$2</b>	<b>\$36</b>	<b>\$11</b>	<b>\$25</b>	<b>\$63</b>	<b>\$9</b>	<b>\$1</b>	<b>\$0</b>
1514400	0	OIL INVENTORY - CRAIG	SE	\$79	\$1	\$19	\$6	\$14	\$34	\$5	\$0	\$0
<b>1514400 Total</b>				<b>\$79</b>	<b>\$1</b>	<b>\$19</b>	<b>\$6</b>	<b>\$14</b>	<b>\$34</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
1514800	0	OIL INVENTORY - OTHER	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1514800 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1514900	0	OIL INVENTORY - HAYDEN	SE	\$72	\$1	\$18	\$5	\$12	\$31	\$5	\$0	\$0
<b>1514900 Total</b>				<b>\$72</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$12</b>	<b>\$31</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
1541000	0	MATERIAL CONTROL ADJUST	SO	-\$148	-\$3	-\$40	-\$11	-\$21	-\$63	-\$8	\$0	\$0
1541000	1510	JIM BRIDGER STORE ROOM	SG	\$19,347	\$310	\$5,017	\$1,540	\$3,003	\$8,283	\$1,119	\$75	\$0
1541000	1515	DAVE JOHNSTON STORE ROOM	SG	\$9,702	\$155	\$2,516	\$772	\$1,506	\$4,154	\$561	\$38	\$0
1541000	1520	WYODAK STORE ROOM	SG	\$5,013	\$80	\$1,300	\$399	\$778	\$2,146	\$290	\$19	\$0
1541000	1525	GADSBY STORE ROOM	SG	\$4,286	\$69	\$1,111	\$341	\$665	\$1,835	\$248	\$17	\$0
1541000	1530	CARBON STORE ROOM	SG	\$3,922	\$63	\$1,017	\$312	\$609	\$1,679	\$227	\$15	\$0
1541000	1535	NAUGHTON STORE ROOM	SG	\$12,367	\$198	\$3,207	\$985	\$1,920	\$5,295	\$715	\$48	\$0
1541000	1540	HUNTINGTON STORE ROOM	SG	\$14,184	\$227	\$3,678	\$1,129	\$2,202	\$6,073	\$820	\$55	\$0
1541000	1545	HUNTER STORE ROOM	SG	\$21,141	\$339	\$5,482	\$1,683	\$3,281	\$9,051	\$1,223	\$82	\$0
1541000	1550	BLUNDELL STORE ROOM	SG	\$1,051	\$17	\$272	\$84	\$163	\$450	\$61	\$4	\$0
1541000	1560	WEST VALLEY GAS PLANT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1565	CURRANT CREEK PLANT	SG	\$2,942	\$47	\$763	\$234	\$457	\$1,260	\$170	\$11	\$0
1541000	1570	LAKESIDE PLANT	SG	\$2,916	\$47	\$756	\$232	\$453	\$1,248	\$169	\$11	\$0
1541000	1580	CHEHALIS PLANT	SG	\$2,679	\$43	\$695	\$213	\$416	\$1,147	\$155	\$10	\$0
1541000	1675	HYDRO EAST - UTAH	SG	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1541000	1680	HYDRO EAST - IDAHO	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1700	LEANING JUNIPER STOREROOM	SG	\$695	\$11	\$180	\$55	\$108	\$297	\$40	\$3	\$0
1541000	1705	GOODNOE HILLS WIND	SG	\$605	\$10	\$157	\$48	\$94	\$259	\$35	\$2	\$0
1541000	1715	MARENGO WIND	SG	\$568	\$9	\$147	\$45	\$88	\$243	\$33	\$2	\$0
1541000	1725	Glenrock/Rolling Hills	SG	\$1,156	\$19	\$300	\$92	\$179	\$495	\$67	\$4	\$0
1541000	1730	Seven Mile Hill	SG	\$753	\$12	\$195	\$60	\$117	\$322	\$44	\$3	\$0
1541000	1740	High Plains/McFadden	SG	\$415	\$7	\$108	\$33	\$64	\$178	\$24	\$2	\$0
1541000	1745	Dunlap Wind Project	SG	\$257	\$4	\$67	\$20	\$40	\$110	\$15	\$1	\$0
1541000	1799	WIND OFFICE	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2005	CASPER STORE ROOM	WYP	\$501	\$0	\$0	\$0	\$501	\$0	\$0	\$0	\$0
1541000	2010	BUFFALO STORE ROOM	WYP	\$150	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0
1541000	2015	DOUGLAS STORE ROOM	WYP	\$295	\$0	\$0	\$0	\$295	\$0	\$0	\$0	\$0
1541000	2020	CODY STORE ROOM	WYP	\$744	\$0	\$0	\$0	\$744	\$0	\$0	\$0	\$0
1541000	2030	WORLAND STORE ROOM	WYP	\$780	\$0	\$0	\$0	\$780	\$0	\$0	\$0	\$0
1541000	2035	RIVERTON STORE ROOM	WYP	\$374	\$0	\$0	\$0	\$374	\$0	\$0	\$0	\$0
1541000	2040	EVANSTON STORE ROOM	WYU	\$766	\$0	\$0	\$0	\$766	\$0	\$0	\$0	\$0
1541000	2045	KEMMERER STORE ROOM	WYU	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	2050	PINEDALE STORE ROOM	WYU	\$608	\$0	\$0	\$0	\$608	\$0	\$0	\$0	\$0
1541000	2055	BIG PINEY STORE ROOM	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2060	ROCK SPRINGS STORE ROOM	WYP	\$1,404	\$0	\$0	\$0	\$1,404	\$0	\$0	\$0	\$0
1541000	2065	RAWLINS STORE ROOM	WYP	\$626	\$0	\$0	\$0	\$626	\$0	\$0	\$0	\$0
1541000	2070	LARAMIE STORE ROOM	WYP	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0
1541000	2075	REXBERG STORE ROOM	IDU	\$1,242	\$0	\$0	\$0	\$0	\$0	\$1,242	\$0	\$0
1541000	2085	SHELLY STORE ROOM	IDU	\$851	\$0	\$0	\$0	\$0	\$0	\$851	\$0	\$0
1541000	2090	PRESTON STORE ROOM	IDU	\$99	\$0	\$0	\$0	\$0	\$0	\$99	\$0	\$0
1541000	2095	LAVA HOT SPRINGS STORE ROOM	IDU	\$160	\$0	\$0	\$0	\$0	\$0	\$160	\$0	\$0





**Material & Supplies (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	2100	MONTPELIER STORE ROOM	IDU	\$219	\$0	\$0	\$0	\$0	\$0	\$219	\$0	\$0
1541000	2110	BRIDGERLAND STORE ROOM	UT	\$615	\$0	\$0	\$0	\$0	\$615	\$0	\$0	\$0
1541000	2205	TREMONTON STORE ROOM	UT	\$224	\$0	\$0	\$0	\$0	\$224	\$0	\$0	\$0
1541000	2210	OGDEN STORE ROOM	UT	\$1,277	\$0	\$0	\$0	\$0	\$1,277	\$0	\$0	\$0
1541000	2215	LAYTON STORE ROOM	UT	\$542	\$0	\$0	\$0	\$0	\$542	\$0	\$0	\$0
1541000	2220	SALT LAKE METRO STORE ROOM	UT	\$8,744	\$0	\$0	\$0	\$0	\$8,744	\$0	\$0	\$0
1541000	2225	SALT LAKE TOOL ROOM	UT	\$178	\$0	\$0	\$0	\$0	\$178	\$0	\$0	\$0
1541000	2230	JORDAN VALLEY STORE ROOM	UT	\$1,292	\$0	\$0	\$0	\$0	\$1,292	\$0	\$0	\$0
1541000	2235	PARK CITY STORE ROOM	UT	\$671	\$0	\$0	\$0	\$0	\$671	\$0	\$0	\$0
1541000	2240	TOOELE STORE ROOM	UT	\$451	\$0	\$0	\$0	\$0	\$451	\$0	\$0	\$0
1541000	2245	WASATCH RESTORATION CENTER	UT	\$473	\$0	\$0	\$0	\$0	\$473	\$0	\$0	\$0
1541000	2405	AMERICAN FORK STORE ROOM	UT	\$1,256	\$0	\$0	\$0	\$0	\$1,256	\$0	\$0	\$0
1541000	2410	SANTAQUIN STORE ROOM	UT	\$403	\$0	\$0	\$0	\$0	\$403	\$0	\$0	\$0
1541000	2415	DELTA STORE ROOM	UT	\$336	\$0	\$0	\$0	\$0	\$336	\$0	\$0	\$0
1541000	2420	VERNAL STORE ROOM	UT	\$607	\$0	\$0	\$0	\$0	\$607	\$0	\$0	\$0
1541000	2425	PRICE STORE ROOM	UT	\$723	\$0	\$0	\$0	\$0	\$723	\$0	\$0	\$0
1541000	2430	MOAB STORE ROOM	UT	\$653	\$0	\$0	\$0	\$0	\$653	\$0	\$0	\$0
1541000	2435	BLANDING STORE ROOM	UT	\$161	\$0	\$0	\$0	\$0	\$161	\$0	\$0	\$0
1541000	2445	RICHFIELD STORE ROOM	UT	\$102	\$0	\$0	\$0	\$0	\$102	\$0	\$0	\$0
1541000	2450	CEDAR CITY STORE ROOM	UT	\$975	\$0	\$0	\$0	\$0	\$975	\$0	\$0	\$0
1541000	2455	MILFORD STORE ROOM	UT	\$276	\$0	\$0	\$0	\$0	\$276	\$0	\$0	\$0
1541000	2460	WASHINGTON STORE ROOM	UT	\$432	\$0	\$0	\$0	\$0	\$432	\$0	\$0	\$0
1541000	2620	WALLA WALLA STORE ROOM	WA	\$1,236	\$0	\$0	\$1,236	\$0	\$0	\$0	\$0	\$0
1541000	2625	SUNNYSIDE STORE ROOM	WA	\$65	\$0	\$0	\$65	\$0	\$0	\$0	\$0	\$0
1541000	2630	YAKIMA STORE ROOM	WA	\$309	\$0	\$0	\$309	\$0	\$0	\$0	\$0	\$0
1541000	2635	ENTERPRISE STORE ROOM	OR	\$222	\$0	\$222	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2640	PENDLETON STORE ROOM	OR	\$673	\$0	\$673	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2650	HOOD RIVER STORE ROOM	OR	\$187	\$0	\$187	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2655	PORTLAND METRO - STORE ROOM	OR	\$7,617	\$0	\$7,617	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2660	ASTORIA STORE ROOM	OR	\$1,191	\$0	\$1,191	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2665	MADRAS STORE ROOM	OR	\$641	\$0	\$641	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2675	BEND STORE ROOM	OR	\$978	\$0	\$978	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2805	ALBANY STORE ROOM	OR	\$255	\$0	\$255	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2810	LINCOLN CITY STORE ROOM	OR	\$215	\$0	\$215	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2830	ROSEBURG STORE ROOM	OR	\$2,406	\$0	\$2,406	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2835	COOS BAY STORE ROOM	OR	\$695	\$0	\$695	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2840	GRANTS PASS STORE ROOM	OR	\$807	\$0	\$807	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2845	MEDFORD STORE ROOM	OR	\$892	\$0	\$892	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2850	KLAMATH FALLS STORE ROOM	OR	\$2,068	\$0	\$2,068	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2855	LAKEVIEW STORE ROOM	OR	\$123	\$0	\$123	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2860	ALTURAS STORE ROOM	CA	\$73	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2865	MT SHASTA STORE ROOM	CA	\$206	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2870	YREKA STORE ROOM	CA	\$669	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2875	CRESENT CITY STORE ROOM	CA	\$367	\$367	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5005	TREMONTON STORE ROOM	SO	\$144	\$3	\$39	\$11	\$20	\$61	\$8	\$0	\$0
1541000	5110	MATERIAL PACKAGING CENTER - WEST	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5115	DEMC - SLC	SNPD	\$135	\$5	\$37	\$9	\$14	\$64	\$6	\$0	\$0
1541000	5120	DEMC - MEDFORD	OR	\$198	\$0	\$198	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5125	DEMC - OREGON	OR	\$5,751	\$0	\$5,751	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5130	MEDFORD HUB	OR	\$4,883	\$0	\$4,883	\$0	\$0	\$0	\$0	\$0	\$0



**Material & Supplies (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	5135	YAKIMA HUB	WA	\$4,301	\$0	\$0	\$4,301	\$0	\$0	\$0	\$0	\$0
1541000	5140	PRESTON HUB	IDU	\$2,600	\$0	\$0	\$0	\$0	\$0	\$2,600	\$0	\$0
1541000	5150	RICHFIELD HUB	UT	\$3,238	\$0	\$0	\$0	\$0	\$3,238	\$0	\$0	\$0
1541000	5155	CASPER HUB	WYP	\$4,484	\$0	\$0	\$0	\$4,484	\$0	\$0	\$0	\$0
1541000	5160	SALT LAKE METRO HUB	UT	\$14,311	\$0	\$0	\$0	\$0	\$14,311	\$0	\$0	\$0
1541000	5200	UTAH TRANSPORTATION BUILDING	SNPD	\$160	\$6	\$44	\$10	\$17	\$77	\$7	\$0	\$0
1541000	5300	METER TEST WAREHOUSE	UT	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
<b>1541000 Total</b>				<b>\$195,531</b>	<b>\$2,991</b>	<b>\$56,847</b>	<b>\$14,210</b>	<b>\$27,265</b>	<b>\$62,617</b>	<b>\$11,199</b>	<b>\$403</b>	<b>\$0</b>
1541500	0	M&S GLENROCK COAL MINE	SE	\$198	\$3	\$49	\$15	\$34	\$84	\$12	\$1	\$0
1541500	0	M&S GLENROCK COAL MINE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	-\$198	-\$3	-\$49	-\$15	-\$34	-\$84	-\$12	-\$1	\$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	\$176	\$4	\$48	\$14	\$25	\$75	\$10	\$0	\$0
<b>1541500 Total</b>				<b>\$189</b>	<b>\$4</b>	<b>\$51</b>	<b>\$15</b>	<b>\$27</b>	<b>\$80</b>	<b>\$11</b>	<b>\$1</b>	<b>\$0</b>
1541900	0	PLANT M&S - GENERATION JV CUTBACK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	\$2,391	\$38	\$620	\$190	\$371	\$1,024	\$138	\$9	\$0
<b>1541900 Total</b>				<b>\$2,391</b>	<b>\$38</b>	<b>\$620</b>	<b>\$190</b>	<b>\$371</b>	<b>\$1,024</b>	<b>\$138</b>	<b>\$9</b>	<b>\$0</b>
1544200	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	\$5,882	\$91	\$1,446	\$447	\$1,006	\$2,498	\$372	\$21	\$0
<b>1544200 Total</b>				<b>\$5,882</b>	<b>\$91</b>	<b>\$1,446</b>	<b>\$447</b>	<b>\$1,006</b>	<b>\$2,498</b>	<b>\$372</b>	<b>\$21</b>	<b>\$0</b>
1545000	0	CREDIT OFFSET CENTRALIA - WWP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	120005	CREDIT OFFSET CENTRALIA - WWP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1545000 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1549900	0	OBSOLETE & SURPLUS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	102930	SB Asset # 120930	SO	-\$27	-\$1	-\$7	-\$2	-\$4	-\$12	-\$2	\$0	\$0
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SG	-\$884	-\$14	-\$229	-\$70	-\$137	-\$378	-\$51	-\$3	\$0
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SO	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
1549900	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-\$2,488	-\$86	-\$676	-\$159	-\$261	-\$1,190	-\$116	\$0	\$0
<b>1549900 Total</b>				<b>-\$3,411</b>	<b>-\$101</b>	<b>-\$916</b>	<b>-\$232</b>	<b>-\$403</b>	<b>-\$1,585</b>	<b>-\$169</b>	<b>-\$4</b>	<b>\$0</b>
2531600	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	-\$3,200	-\$50	-\$787	-\$243	-\$547	-\$1,359	-\$202	-\$12	\$0
<b>2531600 Total</b>				<b>-\$3,200</b>	<b>-\$50</b>	<b>-\$787</b>	<b>-\$243</b>	<b>-\$547</b>	<b>-\$1,359</b>	<b>-\$202</b>	<b>-\$12</b>	<b>\$0</b>
2531700	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-\$2,454	-\$38	-\$603	-\$187	-\$420	-\$1,042	-\$155	-\$9	\$0
<b>2531700 Total</b>				<b>-\$2,454</b>	<b>-\$38</b>	<b>-\$603</b>	<b>-\$187</b>	<b>-\$420</b>	<b>-\$1,042</b>	<b>-\$155</b>	<b>-\$9</b>	<b>\$0</b>
2531800	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-\$273	-\$4	-\$71	-\$22	-\$42	-\$117	-\$16	-\$1	\$0
<b>2531800 Total</b>				<b>-\$273</b>	<b>-\$4</b>	<b>-\$71</b>	<b>-\$22</b>	<b>-\$42</b>	<b>-\$117</b>	<b>-\$16</b>	<b>-\$1</b>	<b>\$0</b>
<b>Grand Total</b>				<b>\$455,795</b>	<b>\$6,991</b>	<b>\$120,800</b>	<b>\$34,026</b>	<b>\$71,915</b>	<b>\$193,014</b>	<b>\$27,692</b>	<b>\$1,358</b>	<b>\$0</b>





**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0		\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0
<b>1430000 Total</b>			<b>\$3</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1431000	EMP ACCOUNTS REC	0		\$4,636	\$104	\$1,267	\$359	\$657	\$1,977	\$259	\$13
<b>1431000 Total</b>			<b>\$4,636</b>	<b>\$104</b>	<b>\$1,267</b>	<b>\$359</b>	<b>\$657</b>	<b>\$1,977</b>	<b>\$259</b>	<b>\$13</b>	<b>\$0</b>
1431200	MISC OTHER LOANS-CSS	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1431200 Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1432600	P C LOANS - EMPL	0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1432600 Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1433000	JOINT OWNER REC	0		\$19,945	\$446	\$5,450	\$1,546	\$2,828	\$8,504	\$1,116	\$55
<b>1433000 Total</b>			<b>\$19,945</b>	<b>\$446</b>	<b>\$5,450</b>	<b>\$1,546</b>	<b>\$2,828</b>	<b>\$8,504</b>	<b>\$1,116</b>	<b>\$55</b>	<b>\$0</b>
1436000	OTH ACCT REC	0		\$30,050	\$671	\$8,212	\$2,330	\$4,261	\$12,812	\$1,681	\$83
<b>1436000 Total</b>			<b>\$30,050</b>	<b>\$671</b>	<b>\$8,212</b>	<b>\$2,330</b>	<b>\$4,261</b>	<b>\$12,812</b>	<b>\$1,681</b>	<b>\$83</b>	<b>\$0</b>
1437000	CSS OAR BILLINGS	0		\$2,862	\$64	\$782	\$222	\$406	\$1,220	\$160	\$8
<b>1437000 Total</b>			<b>\$2,862</b>	<b>\$64</b>	<b>\$782</b>	<b>\$222</b>	<b>\$406</b>	<b>\$1,220</b>	<b>\$160</b>	<b>\$8</b>	<b>\$0</b>
1437100	CSS OAR BILLINGS-WOR	0		\$-806	\$-18	\$-220	\$-63	\$-114	\$-344	\$-45	\$-2
<b>1437100 Total</b>			<b>\$-806</b>	<b>\$-18</b>	<b>\$-220</b>	<b>\$-63</b>	<b>\$-114</b>	<b>\$-344</b>	<b>\$-45</b>	<b>\$-2</b>	<b>\$0</b>
2300000	ASSET RETIREMENT OBL	284915		\$-2,530	\$-39	\$-622	\$-192	\$-433	\$-1,075	\$-160	\$-9
2300000	ASSET RETIREMENT OBL	284917		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2300000	ASSET RETIREMENT OBL	284980		\$-1,556	\$-24	\$-383	\$-118	\$-266	\$-661	\$-98	\$-6
<b>2300000 Total</b>			<b>\$-4,087</b>	<b>\$-64</b>	<b>\$-1,005</b>	<b>\$-311</b>	<b>\$-699</b>	<b>\$-1,735</b>	<b>\$-258</b>	<b>\$-15</b>	<b>\$0</b>
2320000	ACCOUNTS PAYABLE	210412		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210460		\$-2,842	\$-44	\$-699	\$-216	\$-486	\$-1,207	\$-180	\$-10
2320000	ACCOUNTS PAYABLE	210470		\$-86	\$-1	\$-22	\$-7	\$-13	\$-37	\$-5	\$0
2320000	ACCOUNTS PAYABLE	210643		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210648		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210651		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210656		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210674		\$-66	\$-1	\$-16	\$-5	\$-11	\$-28	\$-4	\$0
2320000	ACCOUNTS PAYABLE	211103		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211108		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211110		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211111		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211116		\$-12	\$0	\$-3	\$-1	\$-2	\$-5	\$-1	\$0
2320000	ACCOUNTS PAYABLE	211149		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215077		\$-458	\$-10	\$-125	\$-35	\$-65	\$-195	\$-26	\$-1
2320000	ACCOUNTS PAYABLE	215078		\$-1,281	\$-29	\$-350	\$-99	\$-182	\$-546	\$-72	\$-4
2320000	ACCOUNTS PAYABLE	215080		\$-3,034	\$-68	\$-829	\$-235	\$-430	\$-1,293	\$-170	\$-8
2320000	ACCOUNTS PAYABLE	215081		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215082		\$-70	\$-2	\$-19	\$-5	\$-10	\$-30	\$-4	\$0
2320000	ACCOUNTS PAYABLE	215084		\$-44	\$-1	\$-12	\$-3	\$-6	\$-19	\$-2	\$0
2320000	ACCOUNTS PAYABLE	215085		\$-6	\$0	\$-2	\$0	\$-1	\$-3	\$0	\$0
2320000	ACCOUNTS PAYABLE	215086		\$-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215090		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215095		\$-4	\$0	\$-1	\$0	\$-1	\$-2	\$0	\$0
2320000	ACCOUNTS PAYABLE	215096		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215112		\$-149	\$-3	\$-41	\$-12	\$-21	\$-64	\$-8	\$0
2320000	ACCOUNTS PAYABLE	215116		\$-60	\$-1	\$-16	\$-5	\$-9	\$-26	\$-3	\$0
2320000	ACCOUNTS PAYABLE	215136		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215198		\$-95	\$-2	\$-26	\$-7	\$-14	\$-41	\$-5	\$0
2320000	ACCOUNTS PAYABLE	215211		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215350		\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0
2320000	ACCOUNTS PAYABLE	215351		\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215356		\$-29	\$-1	\$-8	\$-2	\$-4	\$-12	\$-2	\$0
2320000	ACCOUNTS PAYABLE	215357		\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0
2320000	ACCOUNTS PAYABLE	215425		\$-11	\$0	\$0	\$0	\$0	\$0	\$0	\$-11
2320000	ACCOUNTS PAYABLE	215725		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215901		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235195		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235502		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235504		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235511		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE 235513	Incentive Plan - W&T	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235516	GUL Cash Fund (Met Life)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235529	Met Pay	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235554	Continuation Pay	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235561	International Assign Adj	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235599	Safety Award	SO	-\$15	\$0	-\$4	-\$1	-\$2	-\$6	-\$1	\$0
2320000	ACCOUNTS PAYABLE 240330	PROVISION FOR WORKERS' COMPENSATION	SO	-\$106	-\$2	-\$29	-\$8	-\$15	-\$45	-\$6	\$0
<b>2320000 Total</b>				<b>-\$8,336</b>	<b>-\$166</b>	<b>-\$2,194</b>	<b>-\$641</b>	<b>-\$1,267</b>	<b>-\$3,545</b>	<b>-\$487</b>	<b>-\$26</b>
2533000	O DEF CR-MISC PPL 288307	TRAIL MTN MINE RECLAMATION	SE	-\$451	-\$7	-\$111	-\$34	-\$77	-\$192	-\$29	-\$2
2533000	O DEF CR-MISC PPL 289511	DESERET MINE RECLAMATION	SE	-\$519	-\$8	-\$128	-\$39	-\$89	-\$220	-\$33	-\$2
2533000	O DEF CR-MISC PPL 289515	FINAL RECLAMATION COSTS - CENTRALIA	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	O DEF CR-MISC PPL 289517	TRAPPER MINE FINAL RECLAMATION	SE	-\$5,143	-\$80	-\$1,265	-\$391	-\$879	-\$2,184	-\$325	-\$19
<b>2533000 Total</b>				<b>-\$6,113</b>	<b>-\$95</b>	<b>-\$1,503</b>	<b>-\$465</b>	<b>-\$1,045</b>	<b>-\$2,596</b>	<b>-\$387</b>	<b>-\$22</b>
2541050	FAS143 ARO REG LIAB 00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	-\$20	\$0	-\$5	-\$2	-\$3	-\$8	-\$1	\$0
2541050	FAS143 ARO REG LIAB 111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	\$20	\$0	\$5	\$2	\$3	\$8	\$1	\$0
2541050	FAS143 ARO REG LIAB 288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	-\$1,243	-\$19	-\$306	-\$94	-\$213	-\$528	-\$79	-\$5
<b>2541050 Total</b>				<b>-\$1,243</b>	<b>-\$19</b>	<b>-\$306</b>	<b>-\$94</b>	<b>-\$213</b>	<b>-\$528</b>	<b>-\$79</b>	<b>-\$5</b>
<b>Grand Total</b>				<b>\$36,911</b>	<b>\$923</b>	<b>\$10,484</b>	<b>\$2,884</b>	<b>\$4,815</b>	<b>\$15,765</b>	<b>\$1,961</b>	<b>\$89</b>





**Miscellaneous Rate Base (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	\$159,176	\$2,549	\$41,273	\$12,674	\$24,707	\$68,150	\$9,206	\$616	\$0
<b>1140000 Total</b>				<b>\$159,176</b>	<b>\$2,549</b>	<b>\$41,273</b>	<b>\$12,674</b>	<b>\$24,707</b>	<b>\$68,150</b>	<b>\$9,206</b>	<b>\$616</b>	<b>\$0</b>
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-\$110,131	-\$1,764	-\$28,556	-\$8,769	-\$17,095	-\$47,152	-\$6,369	-\$427	\$0
<b>1150000 Total</b>				<b>-\$110,131</b>	<b>-\$1,764</b>	<b>-\$28,556</b>	<b>-\$8,769</b>	<b>-\$17,095</b>	<b>-\$47,152</b>	<b>-\$6,369</b>	<b>-\$427</b>	<b>\$0</b>
1651000	132000	PREPAID INSURANCE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	\$662	\$15	\$181	\$51	\$94	\$282	\$37	\$2	\$0
1651000	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	\$3,240	\$72	\$885	\$251	\$459	\$1,381	\$181	\$9	\$0
1651000	132013	PREPAID INSURANCE - D&O LIABILITY	SO	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
1651000	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132015	PREPAID INSURANCE - FOOTE CREEK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	\$428	\$10	\$117	\$33	\$61	\$182	\$24	\$1	\$0
1651000	132045	PREPAID WORKERS COMPENSATION	SO	\$396	\$9	\$108	\$31	\$56	\$169	\$22	\$1	\$0
1651000	132050	PREPAID IBEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$585	\$13	\$160	\$45	\$83	\$249	\$33	\$2	\$0
1651000	132723	I/C PRPD CAP LIAB IN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1651000 Total</b>				<b>\$5,323</b>	<b>\$119</b>	<b>\$1,455</b>	<b>\$413</b>	<b>\$755</b>	<b>\$2,269</b>	<b>\$298</b>	<b>\$15</b>	<b>\$0</b>
1652000	132101	PREPAID PROPERTY TAX	GPS	\$4,889	\$109	\$1,336	\$379	\$693	\$2,085	\$274	\$13	\$0
1652000	132102	CA - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132103	UT - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0
1652000	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	\$45	\$1	\$12	\$4	\$6	\$19	\$3	\$0	\$0
1652000	132111	Goshute - Prepaid Possessory Interest	GPS	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	SO	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
1652000	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132924	OTH PREPAY-OREGON DOE FEE	SO	\$273	\$6	\$75	\$21	\$39	\$117	\$15	\$1	\$0
<b>1652000 Total</b>				<b>\$5,234</b>	<b>\$117</b>	<b>\$1,430</b>	<b>\$406</b>	<b>\$742</b>	<b>\$2,232</b>	<b>\$293</b>	<b>\$14</b>	<b>\$0</b>
1652100	132040	PREPAID PENSION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	\$423	\$7	\$110	\$34	\$66	\$181	\$24	\$2	\$0
1652100	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56
1652100	132310	PREPAID RATING AGENCY	SO	\$112	\$2	\$31	\$9	\$16	\$48	\$6	\$0	\$0
1652100	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	SG	\$6	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	\$8	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0
1652100	132607	OTHER PREP-FERC LAND	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132608	Prepaid - Records Management Costs	SG	\$30	\$0	\$8	\$2	\$5	\$13	\$2	\$0	\$0
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$759	\$12	\$197	\$60	\$118	\$325	\$44	\$3	\$0
1652100	132621	Prepayments - Water Rights (Ferron Canal)	SG	\$130	\$2	\$34	\$10	\$20	\$56	\$8	\$1	\$0
1652100	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	\$67	\$1	\$17	\$5	\$10	\$29	\$4	\$0	\$0
1652100	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	\$357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$357



**Miscellaneous Rate Base (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	132650	PREPAID DUES	SE	\$2,584	\$40	\$635	\$196	\$442	\$1,097	\$163	\$9	\$0
1652100	132700	PREPAID RENT	GPS	\$187	\$4	\$51	\$14	\$26	\$80	\$10	\$1	\$0
1652100	132701	INTERCO PREPAID RENT	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132705	Prepaid Pole Contact	SG	\$87	\$1	\$23	\$7	\$13	\$37	\$5	\$0	\$0
1652100	132740	PREPAID O&M WIND	SG	\$584	\$9	\$152	\$47	\$91	\$250	\$34	\$2	\$0
1652100	132825	Prepaid LGIA Transmission	SG	\$1,232	\$20	\$319	\$98	\$191	\$527	\$71	\$5	\$0
1652100	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	\$863	\$14	\$224	\$69	\$134	\$370	\$50	\$3	\$0
1652100	132900	PREPAYMENTS - OTHER	SE	\$72	\$1	\$18	\$5	\$12	\$31	\$5	\$0	\$0
1652100	132900	PREPAYMENTS - OTHER	SO	\$692	\$15	\$189	\$54	\$98	\$295	\$39	\$2	\$0
1652100	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,681	\$0	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$2,421	\$0	\$0	\$0	\$0	\$2,421	\$0	\$0	\$0
1652100	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$199	\$0	\$0	\$0	\$0	\$0	\$199	\$0	\$0
1652100	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	\$109	\$0	\$0	\$0	\$109	\$0	\$0	\$0	\$0
1652100	132908	Prepaid OR Low Income Customer Assist	OTHER	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360
1652100	132909	Prepaid Licensing Fees	SO	\$331	\$7	\$91	\$26	\$47	\$141	\$19	\$1	\$0
1652100	132910	Prepayments - Hardware & Software	SO	\$7,532	\$168	\$2,058	\$584	\$1,068	\$3,211	\$421	\$21	\$0
1652100	132926	PREPAID ROYALTIES	SE	\$853	\$13	\$210	\$65	\$146	\$362	\$54	\$3	\$0
1652100	132998	PREPAID INSURANCE	SE	-\$8	\$0	-\$2	-\$1	-\$1	-\$3	-\$1	\$0	\$0
1652100	132999	PREPAY - RECLASS TO LT	SO	-\$1,677	-\$37	-\$458	-\$130	-\$238	-\$715	-\$94	-\$5	\$0
1652100	134000	L/T PREPAY RECLASS	SO	\$1,685	\$38	\$461	\$131	\$239	\$718	\$94	\$5	\$0
1652100	182600	PREPAYMENT-OTHER	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1652100 Total</b>				<b>\$21,733</b>	<b>\$320</b>	<b>\$6,049</b>	<b>\$1,287</b>	<b>\$2,614</b>	<b>\$9,479</b>	<b>\$1,158</b>	<b>\$53</b>	<b>\$773</b>
1655000	132400	PREPAID - TAXES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1655000 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2281100	280301	ACC. PROV. PROP INS. - THERMAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2281100 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2281200	280290	STORM REIMBURSEMENTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280302	ACC. PROV. PROP INS. - T&D LINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280308	Accum Prov For Prop Ins - RMP T&D	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2281200 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-\$14,419	-\$322	-\$3,940	-\$1,118	-\$2,045	-\$6,147	-\$807	-\$40	\$0
<b>2282100 Total</b>				<b>-\$14,419</b>	<b>-\$322</b>	<b>-\$3,940</b>	<b>-\$1,118</b>	<b>-\$2,045</b>	<b>-\$6,147</b>	<b>-\$807</b>	<b>-\$40</b>	<b>\$0</b>
2282200	280312	ACC. PROV. I & D - AUTO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2282200 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2282300	280313	ACC. PROV. I&D - CONST.	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2282300 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2283000	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-\$2,343	-\$52	-\$640	-\$182	-\$332	-\$999	-\$131	-\$6	\$0
<b>2283000 Total</b>				<b>-\$2,343</b>	<b>-\$52</b>	<b>-\$640</b>	<b>-\$182</b>	<b>-\$332</b>	<b>-\$999</b>	<b>-\$131</b>	<b>-\$6</b>	<b>\$0</b>
2283400	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2283400 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2283500	280340	PENSION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	280350	Pension - Local 57	SO	-\$1,005	-\$22	-\$275	-\$78	-\$143	-\$429	-\$56	-\$3	\$0
<b>2283500 Total</b>				<b>-\$1,005</b>	<b>-\$22</b>	<b>-\$275</b>	<b>-\$78</b>	<b>-\$143</b>	<b>-\$429</b>	<b>-\$56</b>	<b>-\$3</b>	<b>\$0</b>
2284100	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	-\$1,476	-\$24	-\$383	-\$118	-\$229	-\$632	-\$85	-\$6	\$0
<b>2284100 Total</b>				<b>-\$1,476</b>	<b>-\$24</b>	<b>-\$383</b>	<b>-\$118</b>	<b>-\$229</b>	<b>-\$632</b>	<b>-\$85</b>	<b>-\$6</b>	<b>\$0</b>





**Miscellaneous Rate Base (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2284200	284910	DECOMMISSIONING LIABILITY	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2284200 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-\$187	-\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-\$59	\$0	\$0	\$0	\$0	\$0	\$0	-\$59	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-\$1,339	\$0	-\$1,339	\$0	\$0	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-\$702	\$0	\$0	\$0	\$0	-\$702	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-\$341	\$0	\$0	-\$341	\$0	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-\$142	\$0	\$0	\$0	-\$142	\$0	\$0	\$0	\$0
2530000	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$64
<b>2530000 Total</b>				<b>-\$2,833</b>	<b>-\$187</b>	<b>-\$1,339</b>	<b>-\$341</b>	<b>-\$142</b>	<b>-\$702</b>	<b>-\$59</b>	<b>\$0</b>	<b>-\$64</b>
2532500	289301	PARIBAS FUTURES 5310	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2532500 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2539900	0	Fossil Rock Fuels Entries	SE	-\$5,006	-\$78	-\$1,231	-\$380	-\$856	-\$2,126	-\$317	-\$18	\$0
2539900	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-\$14	-\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	288612	Envir Liab - Alturas CA Svc Center	SO	-\$21	\$0	-\$6	-\$2	-\$3	-\$9	-\$1	\$0	\$0
2539900	288614	Envir Liab - American Barrel (UT)	SO	-\$197	-\$4	-\$54	-\$15	-\$28	-\$84	-\$11	-\$1	\$0
2539900	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-\$576	-\$13	-\$157	-\$45	-\$82	-\$245	-\$32	-\$2	\$0
2539900	288618	Envir Liab - Astoria Young's Bay	SO	-\$271	-\$6	-\$74	-\$21	-\$38	-\$116	-\$15	-\$1	\$0
2539900	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-\$13	\$0	-\$4	-\$1	-\$2	-\$6	-\$1	\$0	\$0
2539900	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-\$343	-\$8	-\$94	-\$27	-\$49	-\$146	-\$19	-\$1	\$0
2539900	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-\$383	-\$9	-\$105	-\$30	-\$54	-\$163	-\$21	-\$1	\$0
2539900	288626	Envir Liab - Bridger Plant Oil Spills	SO	-\$232	-\$5	-\$63	-\$18	-\$33	-\$99	-\$13	-\$1	\$0
2539900	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-\$41	-\$1	-\$11	-\$3	-\$6	-\$18	-\$2	\$0	\$0
2539900	288629	Envir Liab - Cline Falls - Hydro	SO	-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
2539900	288630	Envir Liab - Dave Johnston Oil Spill	SO	-\$508	-\$11	-\$139	-\$39	-\$72	-\$216	-\$28	-\$1	\$0
2539900	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	-\$141	-\$3	-\$39	-\$11	-\$20	-\$60	-\$8	\$0	\$0
2539900	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	-\$223	-\$5	-\$61	-\$17	-\$32	-\$95	-\$12	-\$1	\$0
2539900	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-\$32	-\$1	-\$9	-\$2	-\$5	-\$14	-\$2	\$0	\$0
2539900	288638	Envir Liab - Huntington Ash Landfill	SO	-\$95	-\$2	-\$26	-\$7	-\$13	-\$41	-\$5	\$0	\$0
2539900	288640	Envir Liab - Idaho Falls Pole Yard	SO	-\$461	-\$10	-\$126	-\$36	-\$65	-\$197	-\$26	-\$1	\$0
2539900	288642	Envir Liab - Jordan Plant Substation	SO	-\$88	-\$2	-\$24	-\$7	-\$12	-\$37	-\$5	\$0	\$0
2539900	288644	Envir Liab - Little Mountain Gas Plant	SO	-\$562	-\$13	-\$154	-\$44	-\$80	-\$240	-\$31	-\$2	\$0
2539900	288646	Envir Liab - Montague Ranch (CA)	SO	-\$127	-\$3	-\$35	-\$10	-\$18	-\$54	-\$7	\$0	\$0
2539900	288648	Envir Liab - Naughton FGD Pond Closure	SO	-\$205	-\$5	-\$56	-\$16	-\$29	-\$88	-\$11	-\$1	\$0
2539900	288650	Envir Liab - Ogden MGP	SO	-\$332	-\$7	-\$91	-\$26	-\$47	-\$141	-\$19	-\$1	\$0
2539900	288652	Envir Liab - Olympia MGP	SO	-\$51	-\$1	-\$14	-\$4	-\$7	-\$22	-\$3	\$0	\$0
2539900	288654	Envir Liab - Pendleton OR Svc Center	SO	-\$9	\$0	-\$2	-\$1	-\$1	-\$4	-\$1	\$0	\$0
2539900	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-\$3,596	-\$80	-\$983	-\$279	-\$510	-\$1,533	-\$201	-\$10	\$0
2539900	288658	Envir Liab - Powerdale Hydro Plant	SO	-\$13	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
2539900	288660	Envir Liab - Silver Bell/Telluride	SO	-\$514	-\$11	-\$140	-\$40	-\$73	-\$219	-\$29	-\$1	\$0
2539900	288662	Envir Liab - Sunnyside WA Svc Center	SO	-\$23	-\$1	-\$6	-\$2	-\$3	-\$10	-\$1	\$0	\$0
2539900	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-\$90	-\$2	-\$25	-\$7	-\$13	-\$38	-\$5	\$0	\$0
2539900	288666	Envir Liab - Utah Metals East	SO	-\$356	-\$8	-\$97	-\$28	-\$50	-\$152	-\$20	-\$1	\$0
2539900	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-\$38	-\$1	-\$10	-\$3	-\$5	-\$16	-\$2	\$0	\$0
2539900	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289523	Govt Coal Lease Bonus Payment Liability	SE	\$4,621	\$72	\$1,136	\$351	\$790	\$1,962	\$292	\$17	\$0



**Miscellaneous Rate Base (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289906	HERMISTON BREAKAGE FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289909	REDDING CONTRACT	SG	-\$1,925	-\$31	-\$499	-\$153	-\$299	-\$824	-\$111	-\$7	\$0
2539900	289913	MCI - F.O.G. WIRE LEASE	SG	-\$1,009	-\$16	-\$262	-\$80	-\$157	-\$432	-\$58	-\$4	\$0
2539900	289914	AMERICAN ELECTRIC POWER CRP	SG	-\$1,056	-\$17	-\$274	-\$84	-\$164	-\$452	-\$61	-\$4	\$0
2539900	289915	FOOTCREEK CONTRACT	SG	-\$361	-\$6	-\$94	-\$29	-\$56	-\$155	-\$21	-\$1	\$0
2539900	289917	West Valley Contract Term	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289925	TRANSM CONST SECURITY DEPOSITS	SG	-\$2,692	-\$43	-\$698	-\$214	-\$418	-\$1,153	-\$156	-\$10	\$0
2539900	289955	Accrued Right-of-Way Obligations	WYP	-\$214	\$0	\$0	\$0	-\$214	\$0	\$0	\$0	\$0
<b>2539900 Total</b>				<b>-\$17,210</b>	<b>-\$346</b>	<b>-\$4,532</b>	<b>-\$1,331</b>	<b>-\$2,728</b>	<b>-\$7,252</b>	<b>-\$966</b>	<b>-\$55</b>	<b>\$0</b>
2540000	231010	Reg Liab Current - Blue Sky	OTHER	-\$4,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,730
2540000	231020	Reg Liab Current - DSM	OTHER	-\$10,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,742
2540000	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-\$3,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,973
2540000	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$96
2540000	231080	Reg Liab Current - REC Sales	OTHER	-\$28,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$28,717
2540000	231100	Reg Liab Current - Other	OTHER	-\$8,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,253
2540000	288115	REG LIABILITY PROP INS RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288124	Reg Liability - OR 2010 Protocol Def	OR	-\$1,362	\$0	-\$1,362	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288125	Powerdale Decom Costs Giveback - UT	UT	-\$361	\$0	\$0	\$0	\$0	-\$361	\$0	\$0	\$0
2540000	288140	Reg Liability - WA A&G Credit	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288159	RegL - Blue Sky - Recl to Curr	OTHER	\$4,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,730
2540000	288165	Reg Liab - OR Enrgy	OTHER	-\$2,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,212
2540000	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
2540000	288176	Reg Liability - RECs - UT - Amortz	OTHER	-\$8,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,938
2540000	288177	Reg Liability # WA REC Deferral	OTHER	-\$16,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,590
2540000	288180	Reg Liability - Sale of REC's - OR	OTHER	-\$1,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,518
2540000	288195	RegL - REC Sales - Recl to Curr	OTHER	\$28,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,717
2540000	288250	Reg Liability -Tax Rev Req Adj - UT	UT	-\$62	\$0	\$0	\$0	\$0	-\$62	\$0	\$0	\$0
2540000	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	\$3,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,973
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	-\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$375
2540000	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-\$1,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,308
2540000	288435	RegL - DSM - Recl to Curr	OTHER	\$10,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,742
2540000	288479	Reg Liability - Def NPC Balance Reclss	OTHER	-\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,469
2540000	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	\$251	\$0	\$251	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	\$271	\$0	\$271	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288714	Reg Liab - ID Property Insurance Reserve	IDU	-\$145	\$0	\$0	\$0	\$0	\$0	-\$145	\$0	\$0
2540000	288715	Reg Liab - UT Property Insurance Reserve	UT	-\$52	\$0	\$0	\$0	\$0	-\$52	\$0	\$0	\$0
2540000	288716	Reg Liab - WY Property Insurance Reserve	WYP	-\$447	\$0	\$0	\$0	-\$447	\$0	\$0	\$0	\$0
2540000	288995	RegL - Other - Recl to Curr	OTHER	\$8,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,253
<b>2540000 Total</b>				<b>-\$35,316</b>	<b>\$0</b>	<b>-\$841</b>	<b>\$0</b>	<b>-\$447</b>	<b>-\$474</b>	<b>-\$145</b>	<b>\$0</b>	<b>-\$33,409</b>
2541050	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-\$3,236	-\$52	-\$832	-\$256	-\$510	-\$1,384	-\$190	-\$12	\$0
<b>2541050 Total</b>				<b>-\$3,236</b>	<b>-\$52</b>	<b>-\$832</b>	<b>-\$256</b>	<b>-\$510</b>	<b>-\$1,384</b>	<b>-\$190</b>	<b>-\$12</b>	<b>\$0</b>
<b>Grand Total</b>				<b>\$3,497</b>	<b>\$336</b>	<b>\$8,869</b>	<b>\$2,588</b>	<b>\$5,149</b>	<b>\$16,959</b>	<b>\$2,146</b>	<b>\$150</b>	<b>-\$32,700</b>





**Regulatory Assets (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	0	INT FREE-PPL	OTHER	\$1,588	\$0	\$0	\$0	\$0	\$0	\$0	\$1,588
1242000	0	INT FREE-PPL	WA	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0
<b>1242000 Total</b>				<b>\$1,596</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,588</b>
1242300	0	IDAHO-UPL	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
<b>1242300 Total</b>				<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>
1243200	0	INT BEARING VAR%-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	0	INT BEARING VAR%-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	0	INT BEARING VAR%-PPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1243200 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1244100	0	ENERGY FINANSWER	OTHER	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$66
1244100	0	ENERGY FINANSWER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	UT	\$176	\$0	\$0	\$0	\$176	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
<b>1244100 Total</b>				<b>\$245</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66</b>
1244500	0	HOME COMFORT	CA	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0
1244500	0	HOME COMFORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	0	HOME COMFORT	SO	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0
1244500	0	HOME COMFORT	WA	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0
<b>1244500 Total</b>				<b>\$37</b>	<b>\$10</b>	<b>-\$1</b>	<b>\$25</b>	<b>-\$1</b>	<b>-\$2</b>	<b>\$0</b>	<b>\$6</b>
1244900	0	"FINANSWER 12,000"	OTHER	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1244900	0	"FINANSWER 12,000"	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1244900	0	"FINANSWER 12,000"	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
<b>1244900 Total</b>				<b>\$13</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$0</b>	<b>\$10</b>
1245300	0	IRRIGATION FINANSWER	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0
1245300	0	IRRIGATION FINANSWER	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	-\$20
<b>1245300 Total</b>				<b>\$0</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$20</b>
1245400	0	RETRO ENERGY FINANS	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400	0	RETRO ENERGY FINANS	UT	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0	\$0
<b>1245400 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$4</b>	<b>\$0</b>	<b>\$4</b>
1247000	0	ELI/GAWL SYSTEM	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	IDU	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	OTHER	-\$6,999	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,999
1247000	0	ELI/GAWL SYSTEM	UT	\$4,618	\$0	\$0	\$0	\$4,618	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	WA	\$1,912	\$0	\$0	\$1,912	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	WYU	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0
<b>1247000 Total</b>				<b>\$33</b>	<b>\$362</b>	<b>\$0</b>	<b>\$1,912</b>	<b>\$122</b>	<b>\$4,618</b>	<b>\$17</b>	<b>-\$6,999</b>
1247100	0	CSS/ELI SYSTEM	OTHER	-\$29	\$0	\$0	\$0	\$0	\$0	\$0	-\$29
<b>1247100 Total</b>				<b>-\$29</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$29</b>
1249000	0	ESC - RESERVE	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	IDU	-\$2	\$0	\$0	\$0	\$0	-\$2	\$0	\$0
1249000	0	ESC - RESERVE	OTHER	-\$80	\$0	\$0	\$0	\$0	\$0	\$0	-\$80
1249000	0	ESC - RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	UT	-\$107	\$0	\$0	\$0	-\$107	\$0	\$0	\$0
1249000	0	ESC - RESERVE	WA	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1249000 Total</b>				<b>-\$191</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2</b>	<b>\$0</b>	<b>-\$107</b>	<b>-\$2</b>	<b>-\$80</b>
1822200	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**  
 13 Month Average as of December 2012  
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 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1822200 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1822410	185825	Reg Asset - UT - Naughton U3 Costs	UT	\$730	\$0	\$0	\$0	\$0	\$730	\$0	\$0	\$0
1822410	185826	Reg Asset - WY - Naughton U3 Costs	WYP	\$268	\$0	\$0	\$0	\$268	\$0	\$0	\$0	\$0
<b>1822410 Total</b>				<b>\$998</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$268</b>	<b>\$730</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1822600	187058	Trail Mountain Mine Closure Costs	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1822600 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	SO	\$28	\$1	\$8	\$2	\$4	\$12	\$2	\$0	\$0
1823910	102193	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102194	DSM RETAIL MINOR SITES	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	102324	DSM RETAIL MINOR SITES	SO	\$17	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$0
1823910	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1823910	102326	UTAH METALS CLEANUP	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	102463	D-SM RETAIL MINOR SITES	SO	\$38	\$1	\$10	\$3	\$5	\$16	\$2	\$0	\$0
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823910	102467	THIRD WEST SUBSTATION CLEANUP	SO	\$815	\$18	\$223	\$63	\$116	\$347	\$46	\$2	\$0
1823910	102477	SALT LAKE CITY AUTO	SO	\$6	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
1823910	102570	D-SM RETAIL MINOR SITES	SO	\$3,381	\$76	\$924	\$262	\$479	\$1,441	\$189	\$9	\$0
1823910	102571	SALT LAKE CITY AUTO	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	102584	WASHINGTON NON-DEFERRED COSTS	WA	-\$407	\$0	\$0	-\$407	\$0	\$0	\$0	\$0	\$0
1823910	102661	ASTORIA YOUNG BAY CLEANUP	SO	\$675	\$15	\$185	\$52	\$96	\$288	\$38	\$2	\$0
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	\$663	\$15	\$181	\$51	\$94	\$283	\$37	\$2	\$0
1823910	103407	D-SM RETAIL MINOR SITES	SO	\$44	\$1	\$12	\$3	\$6	\$19	\$2	\$0	\$0
1823910	103408	D-SM RETAIL MINOR SITES	SO	\$588	\$13	\$161	\$46	\$83	\$251	\$33	\$2	\$0
1823910	103409	D-SM RETAIL MINOR SITES	SO	\$227	\$5	\$62	\$18	\$32	\$97	\$13	\$1	\$0
1823910	103410	D-SM RETAIL MINOR SITES	SO	\$357	\$8	\$98	\$28	\$51	\$152	\$20	\$1	\$0
1823910	103411	D-SM RETAIL MINOR SITES	SO	\$501	\$11	\$137	\$39	\$71	\$214	\$28	\$1	\$0
1823910	103412	D-SM RETAIL MINOR SITES	SO	\$626	\$14	\$171	\$49	\$89	\$267	\$35	\$2	\$0
1823910	103413	D-SM RETAIL MINOR SITES	SO	\$715	\$16	\$195	\$55	\$101	\$305	\$40	\$2	\$0
1823910	103414	ASTORIA YOUNGS BAY CLEANUP	SO	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823910	103415	ASTORIA YOUNGS BAY CLEANUP	SO	\$57	\$1	\$16	\$4	\$8	\$24	\$3	\$0	\$0
1823910	103416	ASTORIA YOUNGS BAY CLEANUP	SO	\$77	\$2	\$21	\$6	\$11	\$33	\$4	\$0	\$0
1823910	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-\$59	-\$1	-\$16	-\$5	-\$8	-\$25	-\$3	\$0	\$0
1823910	103418	ASTORIA YOUNGS BAY CLEANUP	SO	\$69	\$2	\$19	\$5	\$10	\$29	\$4	\$0	\$0
1823910	103419	ASTORIA YOUNGS BAY CLEANUP	SO	\$333	\$7	\$91	\$26	\$47	\$142	\$19	\$1	\$0
1823910	103420	ASTORIA YOUNGS BAY CLEANUP	SO	\$65	\$1	\$18	\$5	\$9	\$28	\$4	\$0	\$0
1823910	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$132	\$3	\$36	\$10	\$19	\$56	\$7	\$0	\$0
1823910	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$57	\$1	\$15	\$4	\$8	\$24	\$3	\$0	\$0
1823910	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$74	\$2	\$20	\$6	\$10	\$31	\$4	\$0	\$0
1823910	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$51	\$1	\$14	\$4	\$7	\$22	\$3	\$0	\$0
1823910	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$70	\$2	\$19	\$5	\$10	\$30	\$4	\$0	\$0
1823910	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$314	\$7	\$86	\$24	\$45	\$134	\$18	\$1	\$0
1823910	103434	WASHINGTON NON-DEFERRED COSTS	WA	-\$3	\$0	\$0	-\$3	\$0	\$0	\$0	\$0	\$0
1823910	103435	WASHINGTON NON-DEFERRED COSTS	WA	-\$31	\$0	\$0	-\$31	\$0	\$0	\$0	\$0	\$0
1823910	103436	WASHINGTON NON-DEFERRED COSTS	WA	-\$41	\$0	\$0	-\$41	\$0	\$0	\$0	\$0	\$0
1823910	103437	WASHINGTON NON-DEFERRED COSTS	WA	-\$38	\$0	\$0	-\$38	\$0	\$0	\$0	\$0	\$0
1823910	103438	WASHINGTON NON-DEFERRED COSTS	WA	-\$54	\$0	\$0	-\$54	\$0	\$0	\$0	\$0	\$0
1823910	103439	WASHINGTON NON-DEFERRED COSTS	WA	-\$86	\$0	\$0	-\$86	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**  
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	103440	WASHINGTON NON-DEFERRED COSTS	WA	-\$83	\$0	\$0	-\$83	\$0	\$0	\$0	\$0	\$0
1823910	103441	ASTORIA YOUNGS BAY CLEANUP	SO	\$28	\$1	\$8	\$2	\$4	\$12	\$2	\$0	\$0
1823910	103442	D-SM RETAIL MINOR SITES	SO	\$41	\$1	\$11	\$3	\$6	\$17	\$2	\$0	\$0
1823910	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$70	\$2	\$19	\$5	\$10	\$30	\$4	\$0	\$0
1823910	103444	WASHINGTON NON-DEFERRED COSTS	WA	-\$46	\$0	\$0	-\$46	\$0	\$0	\$0	\$0	\$0
1823910	103445	American Barrel (UT)	SO	\$17	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$0
1823910	103446	Astoria/Unocal (Downtown)	SO	\$6	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
1823910	103447	Big Fork Hydro Plant (MT)	SO	\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
1823910	103448	Bridger Coal Fuel Oil Spill	SO	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1823910	103449	Bridger FGD Pond 1 Closure	SO	\$17	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$0
1823910	103450	Bridger Plant Oil Spills	SO	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
1823910	103451	Cedar Stream Plant (UT)	SO	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1823910	103452	Dave Johnston Oil Spill	SO	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0
1823910	103453	Eugene MGP (50% PCRCP)	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823910	103454	Everett MGP (2/3 PCRCP)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103456	Huntington Ash Landfill	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	103457	Idaho Falls Pole Yard	SO	\$28	\$1	\$8	\$2	\$4	\$12	\$2	\$0	\$0
1823910	103458	Jordan Plant Substation	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823910	103459	Little Mountain Gas Plant	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103460	Montague Ranch (CA)	SO	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1823910	103461	Naughton FGD Pond Closure	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
1823910	103462	Ogden MGP	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1823910	103464	Powerdale Hydro Plant	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103465	Tacoma A St. (25% PCRCP)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	103466	Portland Harbor Service Ctr	SO	\$26	\$1	\$7	\$2	\$4	\$11	\$1	\$0	\$0
1823910	103467	Wyodak Fuel Oil Spill	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
<b>1823910 Total</b>				<b>\$9,462</b>	<b>\$229</b>	<b>\$2,801</b>	<b>\$5</b>	<b>\$1,454</b>	<b>\$4,371</b>	<b>\$574</b>	<b>\$28</b>	<b>\$0</b>
1823920	102030	ENERGY FINANSWER - WASHINGTON	OTHER	\$4,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,672
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	\$23,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,379
1823920	102033	LOW INCOME - WASHINGTON	OTHER	\$7,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,534
1823920	102034	SELF AUDIT - WASHINGTON	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	102040	NEEA - WASHINGTON	OTHER	\$6,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,534
1823920	102043	ENERGY CODE DEVELOPMENT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102044	HOME COMFORT - WASHINGTON	OTHER	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
1823920	102045	WEATHERIZATION - WASHINGTON	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102046	HASSLE FREE	OTHER	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-\$67,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$67,493
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	102158	ENERGY FINANSWER - WYP - 2002	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102160	SELF AUDIT - WYP - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102161	SELF AUDIT - WYU - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102185	WEB AUDIT PILOT - WA	OTHER	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	102186	APPLIANCE REBATE - WA	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	102196	POWER FORWARD UT 2002	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	\$3,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,419
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102209	AIR CONDITIONING - UT 2002	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$2,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,998
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	102225	AIR CONDITIONING - UT 2003	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102229	ENERGY FINANSWER - UT 2003	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102233	POWER FORWARD - UT 2003	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102237	ENERGY FINANSWER - WYP 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	-\$2,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,045
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	102336	LOW INCOME - UTAH - 2004	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	102339	AIR CONDITIONING - UT 2004	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
1823920	102343	ENERGY FINANSWER - UT 2004	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	102347	POWER FORWARD - UT 2004	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	102351	ENERGY FINANSWER - ID/UT 2004	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102362	ENERGY FINANSWER - WYP 2004	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$561
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	\$6,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,003
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	\$2,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,158
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-\$321,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$321,176
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102518	ENERGY FINANSWER - ID/UT 2005	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0
1823920	102532	LOW INCOME - UTAH - 2005	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	102535	AIR CONDITIONING - UTAH - 2005	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	102543	POWER FORWARD - UTAH - 2005	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
1823920	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102556	1823920/102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102706	LOW INCOME-UTAH-2006	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	102709	AIR CONDITIONING-UTAH-2006	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499





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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	102712	ENERGY FINANSWER-UTAH-2006	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	\$6,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,300
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
1823920	102767	DSR COSTS BEING AMORTIZED	OTHER	-\$26,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$26,727
1823920	102788	DSR COSTS BEING AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102789	DSR COSTS BEING AMORTIZED	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823920	102790	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102791	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102792	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102796	DSR COSTS BEING AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	102799	MAJOR CUSTOMER 99	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	102820	AIR CONDITIONING - UTAH - 2007	OTHER	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823920	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	102823	LOW INCOME - UTAH - 2007	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	102824	POWER FORWARD - UTAH - 2007	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	102883	CALIFORNIA DSM EXPENSE - 2008	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823920	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0



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1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	102907	AIR CONDITIONING - UTAH 2008	OTHER	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823920	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	102910	LOW INCOME - UTAH 2008	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	102911	POWER FORWARD - UTAH - 2008	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817
1823920	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,817
1823920	102977	AIR CONDITIONING - UTAH - 2009	OTHER	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
1823920	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1823920	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215
1823920	102980	LOW INCOME - UTAH - 2009	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	102981	POWER FORWARD - UTAH - 2009	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,339
1823920	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
1823920	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,258
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
1823920	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$947
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,439
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823920	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140
1823920	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
1823920	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823920	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823920	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	103003	MAIN CHECK DISB-WIRES/A/CH IN CLEAR ACCT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103004	MAIN CHECK DISB-WIRES/A/CH OUT CLEAR ACCT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236
1823920	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823920	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34



**Regulatory Assets (Actuals)**  
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-\$3,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,888
1823920	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-\$2,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,667
1823920	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-\$3,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,121
1823920	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571
1823920	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836
1823920	103072	AIR CONDITIONING - UTAH - 2010	OTHER	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490
1823920	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,246
1823920	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524
1823920	103075	LOW INCOME - UTAH - 2010	OTHER	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
1823920	103076	POWER FORWARD - UTAH # 2010	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370
1823920	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330
1823920	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,605
1823920	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,107
1823920	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019
1823920	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$986
1823920	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	\$16,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,876
1823920	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485
1823920	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669
1823920	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176
1823920	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$740
1823920	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823920	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$587
1823920	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	103101	ENERGY FINANSWER - WY 2010 CAT2	OTHER	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186
1823920	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
1823920	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103137	Company Initiatives DEI Study- Washingto	OTHER	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$637
1823920	103163	Commercial Direct Install - Utah - 2011	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103164	Commercial Curtailment - Utah - 2011	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	103165	Commercial Direct Install - Washington	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103166	Commercial Curtailment - Washington	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103169	Commercial Curtailment - Oregon	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$6,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,498
1823920	103182	AIR CONDITIONING - UTAH - 2011	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823920	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	\$3,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,647
1823920	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	\$5,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,016
1823920	103185	LOW INCOME - UTAH - 2011	OTHER	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$255
1823920	103186	Power Forward - Utah - 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	\$1,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,880



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
1823920	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$3,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,071
1823920	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$4,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,607
1823920	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
1823920	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$411
1823920	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,360
1823920	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,437
1823920	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433
1823920	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183
1823920	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070
1823920	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823920	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823920	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823920	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$894
1823920	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	\$383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$383
1823920	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	\$209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$209
1823920	103291	Portfolio -WY-2011 Cat4	OTHER	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823920	103292	Portfolio - Washington	OTHER	\$416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416
1823920	103293	Energy Storage Demonstration Project -UT	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	103295	Outreach And Communication-WY-2011	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103301	PORTFOLIO -WY-2011 CAT2	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	103302	PORTFOLIO -WY-2011 CAT3	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
1823920	103308	Home Energy Reporting -OPower -WA 2011	OTHER	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
1823920	103309	Industrial Curtailment -WA 2011	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$1,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,995
1823920	103325	AIR CONDITIONING - UTAH - 2012	OTHER	\$569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$569
1823920	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	\$2,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,080
1823920	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	\$1,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,306
1823920	103328	LOW INCOME - UTAH - 2012	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	\$638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$638
1823920	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95
1823920	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183
1823920	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025
1823920	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$2,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,617
1823920	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$596
1823920	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219
1823920	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	\$789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$789



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	\$5,561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,561
1823920	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	\$849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$849
1823920	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	103346	HOME ENERGY REPORTING - UT 2012	OTHER	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227
1823920	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	\$444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$444
1823920	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75
1823920	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447
1823920	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56
1823920	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$531
1823920	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103363	PORTFOLIO WY-2012 CAT1	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1823920	103364	OUTREACH AND COMMUNICATION WAITSMT WY-2	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103367	PORTFOLIO WY-2012 CAT2	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	103368	PORTFOLIO WY-2012 CAT3	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	103493	U of Utah Student Energy Sponsorship- UT	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103496	PORTFOLIO - IDAHO	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103497	PORTFOLIO - UTAH	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
<b>1823920 Total</b>				<b>-\$45,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89</b>	<b>\$0</b>	<b>\$41</b>	<b>\$0</b>	<b>-\$45,685</b>
1823930	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	101930	SELF AUDIT - IDAHO-UT 2000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101950	"LOW INCOME BID WZ, ID 2000"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101955	NEEA - IDAHO-UT 2000	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0
1823930	102062	ENERGY FINANSWER - ID-UT 2001	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0
1823930	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	102065	LOW INCOME WZ - ID-UT 2001	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0
1823930	102066	SELF AUDIT - ID-UT 2001	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102079	NEEA - IDAHO - UTAH 2001	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0
1823930	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**  
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	102182	LOW INCOME WZ - IDU - 2002	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	102183	SELF AUDIT - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102184	NEEA - IDU - 2002 ACTUALS	IDU	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$0
1823930	102204	COMPACT FLUORESCENT - UT 2002	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	102217	COMPACT FLOURESCENT - IDU 2002	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823930	102218	ENERGY FINANSWER - IDU 2003	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$0
1823930	102220	LOAN INCOME WZ - IDU 2003	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823930	102221	NEEA - IDU 2003	IDU	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$0
1823930	102222	SELF AUDIT - IDAHO-UT 2003	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$84	\$0
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$0
1823930	102353	LOW INCOME WZ - IDU 2004	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$0
1823930	102354	NEEA - IDU 2004	IDU	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$78	\$0
1823930	102355	SELF AUDIT - IDAHO-UT 2004	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$111	\$0
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24	\$0
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27	\$0
1823930	102521	NEEA - IDAHO - UTAH 2005	IDU	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$119	\$0
1823930	102522	SELF AUDIT - IDAHO-UT 2005	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$175	\$0
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	102573	ENERGY FINANSWER ID/UT 2006	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823930	102575	LOW INCOME WZ -ID-UT 2006	IDU	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$144	\$0
1823930	102576	NEEA-IDAHO-UTAH 2006	IDU	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$359	\$0
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$361	\$0
1823930	102578	WEATHERIZATION LOANS-RESIDL/ID-UT 2006	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143	\$0
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$117	\$0
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$0
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$246	\$0
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$103	\$0
1823930	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102809	ENERGY FINANSWER IDU 2007	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	102810	Industrial Finanswer ID - 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
1823930	102812	LOW INCOME WZ - ID-UT 2007	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	102813	NEEA - IDAHO - UTAH 2007	OTHER	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	102900	NEEA - IDAHO - 2008	OTHER	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317
1823930	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	102957	CATEGORY 1 - WYOMING - 2008	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	102958	CATEGORY 2 - WYOMING - 2008	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	102959	CATEGORY 3 - WYOMING - 2008	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309
1823930	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
1823930	102969	LOW INCOME WZ - ID-UT 2009	OTHER	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198
1823930	102970	NEEA - IDAHO - UTAH 2009	OTHER	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$287
1823930	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
1823930	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823930	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807
1823930	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594
1823930	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322
1823930	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	\$4,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,283
1823930	103064	LOW INCOME WZ - ID-UT 2010	OTHER	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823930	103065	NEEA - IDAHO - UTAH 2010	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166
1823930	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513
1823930	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
1823930	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$637
1823930	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823930	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823930	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	103174	LOW INCOME WZ - ID-UT 2011	OTHER	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425
1823930	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823930	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$632
1823930	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823930	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$508
1823930	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$699
1823930	103312	ENERGY FINANSWER - ID 2012	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823930	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116
1823930	103314	IRRIGATION INTERRUPTIBLE - ID 2012	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823930	103315	LOW INCOME WZ - ID- 2012	OTHER	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163
1823930	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823930	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312
1823930	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116
1823930	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	\$356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$356
1823930	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$395
1823930	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823930 Total</b>				<b>\$27,611</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,510</b>	<b>\$0</b>	<b>\$25,101</b>
1823940	102146	UT CARRYING CHARGE - 2001/2002	OTHER	\$4,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,136
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$680
1823940	102766	DSR CARRYING CHARGES	IDU	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1823940	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$72
1823940	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$37
1823940	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$63
1823940	103279	CA CARRYING CHRG LIEE - 2011	OTHER	-\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$19
<b>1823940 Total</b>				<b>\$3,437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$171</b>	<b>\$0</b>	<b>\$3,266</b>
1823960	101684	NET LOST REVN COMM	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101688	NET LOST REVN IND	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101692	NET LOST EF RETRO	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823960	101696	NET LOST EF CUSTOM	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823960	101698	NET LOST EF PRESCRIPT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101700	NET LOST EF COMMERCIAL	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
<b>1823960 Total</b>				<b>\$11</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823990	138010	Reg Asset Current - Decom Costs	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823990	138020	Reg Asset Current - DSM	OTHER	\$3,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,707
1823990	138030	Reg Asset Current - OR SB 408	OTHER	\$2,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,206
1823990	138040	Reg Asset Current - New Res/Renewables	OTHER	\$2,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,102
1823990	138050	Reg Asset Current - Def Net Power Costs	OTHER	\$60,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,269
1823990	138060	Reg Asset Current - BPA Balancing Accts	OTHER	\$963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$963
1823990	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823990	138080	Reg Asset Current - Transition Severance	OTHER	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$291
1823990	138090	Reg Asset Current - Solar Feed-In	OTHER	\$1,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,317
1823990	138190	Reg Asset Current - Other	OTHER	\$541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$541
1823990	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$35
1823990	186095	RegA - DSM - Recl to Curr	OTHER	-\$3,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,707
1823990	186099	Regulatory Asset - Balance Reclass	OTHER	\$10,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,931
1823990	186100	Calif Alternative Rate for Energy (CARE)	OTHER	-\$337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$337
1823990	186501	Powerdale Hydro Decom Reg Asset - CA	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	\$204	\$0	\$0	\$0	\$0	\$0	\$204	\$0	\$0
1823990	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	\$497	\$0	\$0	\$497	\$0	\$0	\$0	\$0	\$0
1823990	186595	RegA - Decom Costs - Recl to Curr	OTHER	-\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$230
1823990	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	\$5,706	\$92	\$1,485	\$456	\$889	\$2,452	\$331	\$0	\$0
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$448	\$0	\$0	\$448	\$0	\$0	\$0	\$0	\$0
1823990	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187070	Trail Mtn Mine Costs - Deseret Settlement	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	\$455	\$0	\$0	\$0	\$0	\$455	\$0	\$0	\$0
1823990	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823990	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
1823990	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	\$71	\$0	\$0	\$0	\$0	\$71	\$0	\$0	\$0





**Regulatory Assets (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	187214	OR - MEHC Transition Service Costs	OTHER	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205
1823990	187215	CA - MEHC Transition Severance Costs	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$203
1823990	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$531
1823990	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	\$4,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,472
1823990	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	\$3,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,677
1823990	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	\$1,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,448
1823990	187245	RegA - Transition Severance - Recl to Cu	OTHER	-\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$291
1823990	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-\$963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$963
1823990	187300	CA - Jan 2010 Storm Costs	OTHER	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1823990	187350	ID - Deferred Overburden Costs	OTHER	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
1823990	187351	WY - Deferred Overburden Costs	WYP	\$578	\$0	\$0	\$0	\$578	\$0	\$0	\$0	\$0
1823990	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	\$3,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,091
1823990	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-\$1,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,101
1823990	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$333
1823990	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	\$566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566
1823990	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$379
1823990	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	\$1,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,216
1823990	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
1823990	187380	Reg Asset - UT Solar Incentive Program	OTHER	-\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$117
1823990	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-\$1,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,317
1823990	187390	UT-Klamath Hydro Relicensing Costs	OTHER	\$10,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,776
1823990	187495	RegA - Other - Recl to Curr	OTHER	-\$541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$541
1823990	187802	Reg Asset - CA ECAC CY2012	OTHER	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364
1823990	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$40
1823990	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	\$9,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,650
1823990	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823990	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-\$988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$988
1823990	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5
1823990	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	\$5,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,694
1823990	187822	Reg Asset - UT EBA CY2012	OTHER	\$7,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,202
1823990	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	\$2,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,937
1823990	187832	Reg Asset - UT RBA CY2012	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823990	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$720
1823990	187852	Reg Asset - WY ECAM CY2012	OTHER	\$9,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,335
1823990	187862	Reg Asset - WY RRA CY2012	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$20
1823990	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-\$933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$933
1823990	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$257
1823990	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$324
1823990	187891	Deferral of Excess RECs in Rates - UT	OTHER	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
1823990	187892	Deferral of Excess RECs in Rates - WA	OTHER	\$691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691
1823990	187893	Deferral of Excess RECs in Rates - WY	OTHER	\$796	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$796
1823990	187905	CA - DEF NET POWER COSTS	OTHER	\$1,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,607
1823990	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	\$963	\$0	\$0	\$0	\$963	\$0	\$0	\$0	\$0
1823990	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	\$457	\$0	\$0	\$0	\$457	\$0	\$0	\$0	\$0
1823990	187920	OR-RCAC REV REQUIREMENT	OTHER	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9
1823990	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	\$10,500	\$0	\$0	\$10,500	\$0	\$0	\$0	\$0	\$0
1823990	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-\$2,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,102
1823990	187930	OR SB 408 REG ASSET	OTHER	\$1,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,606
1823990	187935	RegA - OR SB 408 - Recl to Curr	OTHER	-\$2,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,206



**Regulatory Assets (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$40
1823990	187955	Defd UT Ind Eval Fee	UT	-\$20	\$0	\$0	\$0	\$0	\$0	-\$20	\$0	\$0
1823990	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823990	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	-\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$23
1823990	187958	ID Deferred Intervenor Funding	IDU	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$70	\$0
1823990	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16
1823990	187971	Deferred Net Power Costs - WY 10	OTHER	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823990	187972	Deferred Net Power Costs - WY 11	OTHER	\$26,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,884
1823990	187975	Reg Asset - CA ECAC	OTHER	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823990	187981	Deferred Net Power Costs - ID 10	OTHER	\$1,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210
1823990	187982	Deferred Net Power Costs - ID 11	OTHER	\$10,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,370
1823990	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	\$4,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,676
1823990	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288
1823990	187985	Utah ECAM Regulatory Asset	OTHER	\$57,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,253
1823990	187988	Deferred Net Power Costs - OR	OTHER	-\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$67
1823990	187992	Contra Reg Asset - CA - Def NPC	OTHER	-\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$105
1823990	187993	Contra Reg Asset - ID - Def NPC	OTHER	-\$404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$404
1823990	187994	Contra Reg Asset - WY - Def NPC	OTHER	-\$2,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,191
1823990	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-\$930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$930
1823990	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-\$60,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$60,269
1823990	187999	Reg Asset - Def NPC Balance Reclass	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823990	610005	SEC 174 94-98 7 99-00 RAR	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823990	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4
<b>1823990 Total</b>				<b>\$192,823</b>	<b>\$114</b>	<b>\$1,485</b>	<b>\$11,901</b>	<b>\$2,958</b>	<b>\$2,888</b>	<b>\$605</b>	<b>\$0</b>	<b>\$172,873</b>
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-\$274	\$0	-\$274	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823993 Total</b>				<b>-\$274</b>	<b>\$0</b>	<b>-\$274</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-\$493	\$0	\$0	-\$493	\$0	\$0	\$0	\$0	\$0
<b>1823994 Total</b>				<b>-\$493</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$493</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-\$168	\$0	\$0	\$0	\$0	\$0	-\$168	\$0	\$0
<b>1823995 Total</b>				<b>-\$168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$168</b>	<b>\$0</b>	<b>\$0</b>
1823999	186001	DSM Regulatory Assets-Accruals	OTHER	\$7,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,100
<b>1823999 Total</b>				<b>\$7,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,100</b>
<b>Grand Total</b>				<b>\$196,659</b>	<b>\$734</b>	<b>\$4,012</b>	<b>\$13,359</b>	<b>\$4,892</b>	<b>\$12,681</b>	<b>\$3,750</b>	<b>\$28</b>	<b>\$157,202</b>





**Depreciation Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	3102000	LAND RIGHTS	SG	-\$25,691	-\$411	-\$6,661	-\$2,046	-\$3,988	-\$10,999	-\$1,486	-\$100	\$0
1080000	3103000	WATER RIGHTS	SG	-\$15,156	-\$243	-\$3,930	-\$1,207	-\$2,353	-\$6,489	-\$877	-\$59	\$0
1080000	3110000	STRUCTURES AND IMPROVEMENTS	SG	-\$460,192	-\$7,370	-\$119,325	-\$36,641	-\$71,431	-\$197,029	-\$26,614	-\$1,782	\$0
1080000	3120000	BOILER PLANT EQUIPMENT	SG	-\$1,359,814	-\$21,777	-\$352,591	-\$108,269	-\$211,070	-\$582,199	-\$78,641	-\$5,267	\$0
1080000	3140000	TURBOGENERATOR UNITS	SG	-\$378,914	-\$6,068	-\$98,250	-\$30,169	-\$58,815	-\$162,231	-\$21,914	-\$1,468	\$0
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-\$195,777	-\$3,135	-\$50,764	-\$15,588	-\$30,389	-\$83,821	-\$11,322	-\$758	\$0
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-\$34	-\$1	-\$9	-\$3	-\$5	-\$14	-\$2	\$0	\$0
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-\$14,647	-\$235	-\$3,798	-\$1,166	-\$2,274	-\$6,271	-\$847	-\$57	\$0
1080000	3302000	LAND RIGHTS	SG-P	-\$4,754	-\$76	-\$1,233	-\$379	-\$738	-\$2,035	-\$275	-\$18	\$0
1080000	3302000	LAND RIGHTS	SG-U	-\$43	-\$1	-\$11	-\$3	-\$7	-\$18	-\$2	\$0	\$0
1080000	3303000	WATER RIGHTS	SG-U	-\$114	-\$2	-\$30	-\$9	-\$18	-\$49	-\$7	\$0	\$0
1080000	3304000	FLOOD RIGHTS	SG-P	-\$170	-\$3	-\$44	-\$13	-\$26	-\$73	-\$10	-\$1	\$0
1080000	3304000	FLOOD RIGHTS	SG-U	-\$79	-\$1	-\$20	-\$6	-\$12	-\$34	-\$5	\$0	\$0
1080000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	-\$206	-\$3	-\$53	-\$16	-\$32	-\$88	-\$12	-\$1	\$0
1080000	3310000	STRUCTURES AND IMPROVE	SG-P	-\$2	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
1080000	3310000	STRUCTURES AND IMPROVE	SG-U	-\$4,787	-\$77	-\$1,241	-\$381	-\$743	-\$2,049	-\$277	-\$19	\$0
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-\$20,603	-\$330	-\$5,342	-\$1,640	-\$3,198	-\$8,821	-\$1,192	-\$80	\$0
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-\$844	-\$14	-\$219	-\$67	-\$131	-\$362	-\$49	-\$3	\$0
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-\$7,608	-\$122	-\$1,973	-\$606	-\$1,181	-\$3,257	-\$440	-\$29	\$0
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-\$139	-\$2	-\$36	-\$11	-\$22	-\$60	-\$8	-\$1	\$0
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-\$4,528	-\$73	-\$1,174	-\$360	-\$703	-\$1,938	-\$262	-\$18	\$0
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-\$782	-\$13	-\$203	-\$62	-\$121	-\$335	-\$45	-\$3	\$0
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-\$980	-\$16	-\$254	-\$78	-\$152	-\$419	-\$57	-\$4	\$0
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-\$15,854	-\$254	-\$4,111	-\$1,262	-\$2,461	-\$6,788	-\$917	-\$61	\$0
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-\$116,665	-\$1,868	-\$30,251	-\$9,289	-\$18,109	-\$49,950	-\$6,747	-\$452	\$0
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-\$11,738	-\$188	-\$3,043	-\$935	-\$1,822	-\$5,025	-\$679	-\$45	\$0
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	-\$2,610	-\$42	-\$677	-\$208	-\$405	-\$1,118	-\$151	-\$10	\$0
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	-\$158	-\$3	-\$41	-\$13	-\$24	-\$68	-\$9	-\$1	\$0
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-\$57	-\$1	-\$15	-\$5	-\$9	-\$24	-\$3	\$0	\$0
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-\$24	\$0	-\$6	-\$2	-\$4	-\$10	-\$1	\$0	\$0
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-\$32,922	-\$527	-\$8,537	-\$2,621	-\$5,110	-\$14,096	-\$1,904	-\$128	\$0
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-\$10,413	-\$167	-\$2,700	-\$829	-\$1,616	-\$4,458	-\$602	-\$40	\$0
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-\$12,854	-\$206	-\$3,333	-\$1,023	-\$1,995	-\$5,503	-\$743	-\$50	\$0
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-\$4,149	-\$66	-\$1,076	-\$330	-\$644	-\$1,777	-\$240	-\$16	\$0
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-\$1,650	-\$26	-\$428	-\$131	-\$256	-\$706	-\$95	-\$6	\$0
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-\$24	\$0	-\$6	-\$2	-\$4	-\$10	-\$1	\$0	\$0
1080000	3350000	MISC POWER PLANT EQUIP	SG-U	-\$104	-\$2	-\$27	-\$8	-\$16	-\$45	-\$6	\$0	\$0
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-\$1,070	-\$17	-\$277	-\$85	-\$166	-\$458	-\$62	-\$4	\$0
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-\$5,855	-\$94	-\$1,518	-\$466	-\$909	-\$2,507	-\$339	-\$23	\$0
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-\$756	-\$12	-\$196	-\$60	-\$117	-\$324	-\$44	-\$3	\$0
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3410000	STRUCTURES & IMPROVEMENTS	SG	-\$28,199	-\$452	-\$7,312	-\$2,245	-\$4,377	-\$12,073	-\$1,631	-\$109	\$0
1080000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	-\$1,940	-\$31	-\$503	-\$154	-\$301	-\$830	-\$112	-\$8	\$0
1080000	3430000	PRIME MOVERS	SG	-\$399,985	-\$6,406	-\$103,714	-\$31,847	-\$62,086	-\$171,252	-\$23,132	-\$1,549	\$0
1080000	3440000	GENERATORS	SG	-\$64,447	-\$1,032	-\$16,711	-\$5,131	-\$10,003	-\$27,593	-\$3,727	-\$250	\$0
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-\$39,954	-\$640	-\$10,360	-\$3,181	-\$6,202	-\$17,106	-\$2,311	-\$155	\$0
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-\$2,028	-\$32	-\$526	-\$161	-\$315	-\$868	-\$117	-\$8	\$0
1080000	3502000	LAND RIGHTS	SG	-\$29,904	-\$479	-\$7,754	-\$2,381	-\$4,642	-\$12,803	-\$1,729	-\$116	\$0
1080000	3520000	STRUCTURES & IMPROVEMENTS	SG	-\$20,303	-\$325	-\$5,264	-\$1,617	-\$3,151	-\$8,693	-\$1,174	-\$79	\$0
1080000	3530000	STATION EQUIPMENT	SG	-\$270,522	-\$4,332	-\$70,145	-\$21,539	-\$41,990	-\$115,823	-\$15,645	-\$1,048	\$0
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-\$24,127	-\$386	-\$6,256	-\$1,921	-\$3,745	-\$10,330	-\$1,395	-\$93	\$0
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-\$8,060	-\$129	-\$2,090	-\$642	-\$1,251	-\$3,451	-\$466	-\$31	\$0
1080000	3540000	TOWERS AND FIXTURES	SG	-\$211,898	-\$3,393	-\$54,944	-\$16,871	-\$32,891	-\$90,723	-\$12,255	-\$821	\$0
1080000	3550000	POLES AND FIXTURES	SG	-\$278,216	-\$4,556	-\$72,140	-\$22,152	-\$43,185	-\$119,117	-\$16,090	-\$1,078	\$0
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-\$411,121	-\$6,584	-\$106,601	-\$32,734	-\$63,814	-\$176,020	-\$23,776	-\$1,592	\$0
1080000	3570000	UNDERGROUND CONDUIT	SG	-\$630	-\$10	-\$163	-\$50	-\$98	-\$270	-\$36	-\$2	\$0
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-\$1,509	-\$24	-\$391	-\$120	-\$234	-\$646	-\$87	-\$6	\$0
1080000	3590000	ROADS AND TRAILS	SG	-\$3,548	-\$57	-\$920	-\$283	-\$551	-\$1,519	-\$205	-\$14	\$0
1080000	3602000	LAND RIGHTS	CA	-\$540	-\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3602000	LAND RIGHTS	IDU	-\$410	\$0	\$0	\$0	\$0	\$0	-\$410	\$0	\$0
1090000	3602000	LAND RIGHTS	OR	-\$2,448	\$0	-\$2,448	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3602000	LAND RIGHTS	UT	-\$2,525	\$0	\$0	\$0	\$0	-\$2,525	\$0	\$0	\$0
1080000	3602000	LAND RIGHTS	WA	-\$137	\$0	\$0	-\$137	\$0	\$0	\$0	\$0	\$0
1080000	3602000	LAND RIGHTS	WYP	-\$1,042	\$0	\$0	\$0	-\$1,042	\$0	\$0	\$0	\$0
1080000	3602000	LAND RIGHTS	WYU	-\$554	\$0	\$0	\$0	-\$554	\$0	\$0	\$0	\$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	CA	-\$655	-\$655	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	IDU	-\$440	\$0	\$0	\$0	\$0	\$0	-\$440	\$0	\$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	OR	-\$3,872	\$0	-\$3,872	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	UT	-\$7,487	\$0	\$0	\$0	\$0	-\$7,487	\$0	\$0	\$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	WA	-\$642	\$0	\$0	-\$642	\$0	\$0	\$0	\$0	\$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYP	-\$2,298	\$0	\$0	\$0	-\$2,298	\$0	\$0	\$0	\$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYU	-\$113	\$0	\$0	\$0	-\$113	\$0	\$0	\$0	\$0
1080000	3620000	STATION EQUIPMENT	CA	-\$4,369	-\$4,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3620000	STATION EQUIPMENT	IDU	-\$8,330	\$0	\$0	\$0	\$0	\$0	-\$8,330	\$0	\$0
1080000	3620000	STATION EQUIPMENT	OR	-\$58,704	\$0	-\$58,704	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3620000	STATION EQUIPMENT	UT	-\$82,057	\$0	\$0	\$0	\$0	-\$82,057	\$0	\$0	\$0
1080000	3620000	STATION EQUIPMENT	WA	-\$15,002	\$0	\$0	-\$15,002	\$0	\$0	\$0	\$0	\$0
1080000	3620000	STATION EQUIPMENT	WYP	-\$38,935	\$0	\$0	\$0	-\$38,935	\$0	\$0	\$0	\$0
1080000	3620000	STATION EQUIPMENT	WYU	-\$2,594	\$0	\$0	\$0	-\$2,594	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-\$164	-\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-\$248	\$0	\$0	\$0	\$0	\$0	-\$248	\$0	\$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-\$1,980	\$0	-\$1,980	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-\$2,382	\$0	\$0	\$0	\$0	-\$2,382	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-\$628	\$0	\$0	-\$628	\$0	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-\$1,663	\$0	\$0	\$0	-\$1,663	\$0	\$0	\$0	\$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-\$20	\$0	\$0	\$0	-\$20	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	CA	-\$27,831	-\$27,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-\$44,233	\$0	\$0	\$0	\$0	\$0	-\$44,233	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	OR	-\$219,496	\$0	-\$219,496	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	UT	-\$180,940	\$0	\$0	\$0	\$0	-\$180,940	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WA	-\$50,128	\$0	\$0	-\$50,128	\$0	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-\$38,496	\$0	\$0	\$0	-\$38,496	\$0	\$0	\$0	\$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-\$8,402	\$0	\$0	\$0	-\$8,402	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-\$12,904	-\$12,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-\$15,943	\$0	\$0	\$0	\$0	\$0	-\$15,943	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-\$132,666	\$0	-\$132,666	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-\$76,460	\$0	\$0	\$0	\$0	-\$76,460	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-\$29,323	\$0	\$0	-\$29,323	\$0	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-\$35,986	\$0	\$0	\$0	-\$35,986	\$0	\$0	\$0	\$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-\$4,615	\$0	\$0	\$0	-\$4,615	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	CA	-\$8,197	-\$8,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	IDU	-\$3,057	\$0	\$0	\$0	\$0	\$0	-\$3,057	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	OR	-\$37,873	\$0	-\$37,873	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	UT	-\$58,765	\$0	\$0	\$0	\$0	-\$58,765	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	WA	-\$10,936	\$0	\$0	-\$10,936	\$0	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	WYP	-\$7,504	\$0	\$0	\$0	-\$7,504	\$0	\$0	\$0	\$0
1080000	3660000	UNDERGROUND CONDUIT	WYU	-\$2,540	\$0	\$0	\$0	-\$2,540	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-\$14,517	-\$14,517	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-\$9,896	\$0	\$0	\$0	\$0	\$0	-\$9,896	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-\$62,496	\$0	-\$62,496	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-\$167,496	\$0	\$0	\$0	\$0	-\$167,496	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-\$9,498	\$0	\$0	-\$9,498	\$0	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-\$18,106	\$0	\$0	\$0	-\$18,106	\$0	\$0	\$0	\$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-\$12,792	\$0	\$0	\$0	-\$12,792	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	CA	-\$22,958	-\$22,958	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	IDU	-\$21,457	\$0	\$0	\$0	\$0	\$0	-\$21,457	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	OR	-\$175,609	\$0	-\$175,609	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	UT	-\$90,313	\$0	\$0	\$0	\$0	-\$90,313	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	WA	-\$44,501	\$0	\$0	-\$44,501	\$0	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	WYP	-\$28,864	\$0	\$0	\$0	-\$28,864	\$0	\$0	\$0	\$0
1080000	3680000	LINE TRANSFORMERS	WYU	-\$4,493	\$0	\$0	\$0	-\$4,493	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	CA	-\$3,579	-\$3,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	IDU	-\$3,272	\$0	\$0	\$0	\$0	\$0	-\$3,272	\$0	\$0



**Depreciation Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3691000	SERVICES - OVERHEAD	OR	-\$23,977	\$0	-\$23,977	\$0	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	UT	-\$24,850	\$0	\$0	\$0	-\$24,850	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	WA	-\$7,027	\$0	\$0	-\$7,027	\$0	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	WYP	-\$4,133	\$0	\$0	\$0	-\$4,133	\$0	\$0	\$0
1080000	3691000	SERVICES - OVERHEAD	WYU	-\$585	\$0	\$0	\$0	-\$585	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	CA	-\$5,969	-\$5,969	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	IDU	-\$6,996	\$0	\$0	\$0	\$0	-\$6,996	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	OR	-\$48,051	\$0	-\$48,051	\$0	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	UT	-\$33,582	\$0	\$0	\$0	-\$33,582	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WA	-\$11,395	\$0	\$0	-\$11,395	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WYP	-\$10,059	\$0	\$0	\$0	-\$10,059	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WYU	-\$2,297	\$0	\$0	\$0	-\$2,297	\$0	\$0	\$0
1080000	3700000	METERS	CA	-\$1,812	-\$1,812	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	IDU	-\$6,656	\$0	\$0	\$0	\$0	-\$6,656	\$0	\$0
1080000	3700000	METERS	OR	-\$33,320	\$0	-\$33,320	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	UT	-\$23,788	\$0	\$0	\$0	-\$23,788	\$0	\$0	\$0
1080000	3700000	METERS	WA	-\$1,888	\$0	\$0	-\$1,888	\$0	\$0	\$0	\$0
1080000	3700000	METERS	WYP	-\$1,543	\$0	\$0	\$0	-\$1,543	\$0	\$0	\$0
1080000	3700000	METERS	WYU	-\$642	\$0	\$0	\$0	-\$642	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-\$219	-\$219	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-\$118	\$0	\$0	\$0	\$0	-\$118	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-\$2,543	\$0	-\$2,543	\$0	\$0	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-\$3,367	\$0	\$0	\$0	-\$3,367	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-\$284	\$0	\$0	-\$284	\$0	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-\$928	\$0	\$0	\$0	-\$928	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-\$148	\$0	\$0	\$0	-\$148	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-\$581	-\$581	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-\$422	\$0	\$0	\$0	\$0	-\$422	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-\$8,990	\$0	-\$8,990	\$0	\$0	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-\$11,592	\$0	\$0	\$0	-\$11,592	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-\$2,205	\$0	\$0	-\$2,205	\$0	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-\$2,655	\$0	\$0	\$0	-\$2,655	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-\$875	\$0	\$0	\$0	-\$875	\$0	\$0	\$0
1080000	3892000	LAND RIGHTS	IDU	-\$3	\$0	\$0	\$0	\$0	-\$3	\$0	\$0
1080000	3892000	LAND RIGHTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3892000	LAND RIGHTS	UT	-\$20	\$0	\$0	\$0	-\$20	\$0	\$0	\$0
1080000	3892000	LAND RIGHTS	WYP	-\$5	\$0	\$0	\$0	-\$5	\$0	\$0	\$0
1080000	3892000	LAND RIGHTS	WYU	-\$2	\$0	\$0	\$0	-\$2	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CA	-\$863	-\$863	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CN	-\$1,806	-\$45	-\$548	-\$125	-\$135	-\$883	-\$70	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-\$3,979	\$0	\$0	\$0	\$0	-\$3,979	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	OR	-\$6,200	\$0	-\$6,200	\$0	\$0	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SG	-\$2,178	-\$35	-\$565	-\$173	-\$338	-\$932	-\$126	-\$8
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SO	-\$20,609	-\$460	-\$5,632	-\$1,598	-\$2,922	-\$8,787	-\$1,153	-\$57
1080000	3900000	STRUCTURES AND IMPROVEMENTS	UT	-\$11,601	\$0	\$0	\$0	\$0	-\$11,601	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WA	-\$5,525	\$0	\$0	-\$5,525	\$0	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-\$1,714	\$0	\$0	\$0	-\$1,714	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-\$1,257	\$0	\$0	\$0	-\$1,257	\$0	\$0	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	-\$33	-\$33	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	-\$660	-\$16	-\$197	-\$45	-\$49	-\$318	-\$25	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	-\$11	\$0	\$0	\$0	\$0	-\$11	\$0	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	-\$164	\$0	-\$164	\$0	\$0	\$0	\$0	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	-\$24	\$0	-\$6	-\$2	-\$4	-\$10	-\$1	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	-\$6,647	-\$148	-\$1,816	-\$515	-\$943	-\$2,834	-\$372	-\$18
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	-\$65	\$0	\$0	\$0	\$0	-\$65	\$0	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	-\$8	\$0	\$0	-\$8	\$0	\$0	\$0	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	-\$135	\$0	\$0	\$0	-\$135	\$0	\$0	\$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	-\$3	\$0	\$0	\$0	-\$3	\$0	\$0	\$0
1080000	3910000	OFFICE FURNITURE	CA	-\$58	-\$58	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3910000	OFFICE FURNITURE	CN	-\$1,333	-\$33	-\$405	-\$82	-\$100	-\$652	-\$51	\$0
1080000	3910000	OFFICE FURNITURE	IDU	-\$56	\$0	\$0	\$0	\$0	-\$56	\$0	\$0



**Depreciation Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3910000	OFFICE FURNITURE	OR	-\$946	\$0	-\$946	\$0	\$0	\$0	\$0	\$0
1080000	3910000	OFFICE FURNITURE	SG	-\$1,579	-\$25	-\$409	-\$126	-\$245	-\$676	-\$91	-\$6
1080000	3910000	OFFICE FURNITURE	SO	-\$7,942	-\$177	-\$2,170	-\$616	-\$1,126	-\$3,386	-\$444	-\$22
1080000	3910000	OFFICE FURNITURE	UT	-\$362	\$0	\$0	\$0	\$0	-\$362	\$0	\$0
1080000	3910000	OFFICE FURNITURE	WA	-\$416	\$0	\$0	-\$416	\$0	\$0	\$0	\$0
1080000	3910000	OFFICE FURNITURE	WYP	-\$312	\$0	\$0	\$0	-\$312	\$0	\$0	\$0
1080000	3910000	OFFICE FURNITURE	WYU	-\$23	\$0	\$0	\$0	-\$23	\$0	\$0	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-\$114	-\$114	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-\$3,935	-\$97	-\$1,194	-\$273	-\$294	-\$1,926	-\$152	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-\$371	\$0	\$0	\$0	\$0	\$0	-\$371	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-\$1,066	\$0	-\$1,066	\$0	\$0	\$0	\$0	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-\$24	\$0	-\$6	-\$2	-\$4	-\$10	-\$2	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-\$842	-\$13	-\$218	-\$67	-\$131	-\$361	-\$49	-\$3
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-\$21,749	-\$486	-\$5,943	-\$1,686	-\$3,084	-\$9,273	-\$1,217	-\$60
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-\$1,285	\$0	\$0	\$0	\$0	-\$1,285	\$0	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-\$441	\$0	\$0	-\$441	\$0	\$0	\$0	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-\$1,292	\$0	\$0	\$0	-\$1,292	\$0	\$0	\$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-\$49	\$0	\$0	\$0	-\$49	\$0	\$0	\$0
1080000	3913000	OFFICE EQUIPMENT	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3913000	OFFICE EQUIPMENT	CN	-\$2	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0
1080000	3913000	OFFICE EQUIPMENT	IDU	-\$2	\$0	\$0	\$0	\$0	\$0	-\$2	\$0
1080000	3913000	OFFICE EQUIPMENT	OR	-\$39	\$0	-\$39	\$0	\$0	\$0	\$0	\$0
1080000	3913000	OFFICE EQUIPMENT	SG	-\$363	-\$6	-\$94	-\$29	-\$56	-\$155	-\$21	-\$1
1080000	3913000	OFFICE EQUIPMENT	SO	-\$173	-\$4	-\$47	-\$13	-\$25	-\$74	-\$10	\$0
1080000	3913000	OFFICE EQUIPMENT	UT	-\$33	\$0	\$0	\$0	\$0	-\$33	\$0	\$0
1080000	3913000	OFFICE EQUIPMENT	WA	-\$7	\$0	\$0	-\$7	\$0	\$0	\$0	\$0
1080000	3913000	OFFICE EQUIPMENT	WYP	-\$10	\$0	\$0	\$0	-\$10	\$0	\$0	\$0
1080000	3913000	OFFICE EQUIPMENT	WYU	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-\$46	-\$46	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-\$185	\$0	\$0	\$0	\$0	\$0	-\$185	\$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-\$805	\$0	-\$805	\$0	\$0	\$0	\$0	\$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-\$259	-\$4	-\$67	-\$21	-\$40	-\$111	-\$15	-\$1
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-\$525	-\$12	-\$143	-\$41	-\$74	-\$224	-\$29	-\$1
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-\$1,258	\$0	\$0	\$0	\$0	-\$1,258	\$0	\$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-\$171	\$0	\$0	-\$171	\$0	\$0	\$0	\$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-\$173	\$0	\$0	\$0	-\$173	\$0	\$0	\$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-\$16	\$0	\$0	\$0	-\$16	\$0	\$0	\$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	-\$10	\$0	\$0	\$0	\$0	\$0	-\$10	\$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-\$135	\$0	-\$135	\$0	\$0	\$0	\$0	\$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	-\$30	\$0	-\$8	-\$2	-\$5	-\$13	-\$2	\$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-\$124	-\$3	-\$34	-\$10	-\$18	-\$53	-\$7	\$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-\$176	\$0	\$0	\$0	\$0	-\$176	\$0	\$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-\$22	\$0	\$0	-\$22	\$0	\$0	\$0	\$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-\$30	\$0	\$0	\$0	-\$30	\$0	\$0	\$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	CA	-\$225	-\$225	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	IDU	-\$727	\$0	\$0	\$0	\$0	\$0	-\$727	\$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	OR	-\$2,546	\$0	-\$2,546	\$0	\$0	\$0	\$0	\$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	SE	-\$68	-\$1	-\$17	-\$5	-\$12	-\$29	-\$4	\$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	SG	-\$3,254	-\$52	-\$844	-\$259	-\$505	-\$1,393	-\$188	-\$13
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	SO	-\$562	-\$13	-\$154	-\$44	-\$80	-\$239	-\$31	-\$2
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	UT	-\$3,926	\$0	\$0	\$0	\$0	-\$3,926	\$0	\$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	WA	-\$434	\$0	\$0	-\$434	\$0	\$0	\$0	\$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	WYP	-\$660	\$0	\$0	\$0	-\$660	\$0	\$0	\$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK"	WYU	-\$175	\$0	\$0	\$0	-\$175	\$0	\$0	\$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-\$291	-\$291	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-\$851	\$0	\$0	\$0	\$0	\$0	-\$851	\$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-\$3,098	\$0	-\$3,098	\$0	\$0	\$0	\$0	\$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	-\$120	-\$2	-\$30	-\$9	-\$21	-\$51	-\$8	\$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-\$2,029	-\$32	-\$526	-\$162	-\$315	-\$869	-\$117	-\$8
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-\$230	-\$5	-\$63	-\$18	-\$33	-\$98	-\$13	-\$1
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-\$5,400	\$0	\$0	\$0	\$0	-\$5,400	\$0	\$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-\$1,114	\$0	\$0	-\$1,114	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-\$1,062	\$0	\$0	\$0	-\$1,062	\$0	\$0	\$0	\$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-\$246	\$0	\$0	\$0	-\$246	\$0	\$0	\$0	\$0
1080000	3920600	DUMP TRUCKS	OR	-\$43	\$0	-\$43	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920600	DUMP TRUCKS	SE	-\$2	\$0	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0
1080000	3920600	DUMP TRUCKS	SG	-\$1,338	-\$21	-\$347	-\$106	-\$208	-\$573	-\$77	-\$5	\$0
1080000	3920600	DUMP TRUCKS	SO	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
1080000	3920600	DUMP TRUCKS	UT	-\$76	\$0	\$0	\$0	\$0	-\$76	\$0	\$0	\$0
1080000	3920900	TRAILERS	CA	-\$124	-\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920900	TRAILERS	IDU	-\$233	\$0	\$0	\$0	\$0	\$0	-\$233	\$0	\$0
1080000	3920900	TRAILERS	OR	-\$644	\$0	-\$644	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3920900	TRAILERS	SE	-\$26	\$0	-\$6	-\$2	-\$4	-\$11	-\$2	\$0	\$0
1080000	3920900	TRAILERS	SG	-\$653	-\$10	-\$169	-\$52	-\$101	-\$280	-\$38	-\$3	\$0
1080000	3920900	TRAILERS	SO	-\$228	-\$5	-\$62	-\$18	-\$32	-\$97	-\$13	-\$1	\$0
1080000	3920900	TRAILERS	UT	-\$1,470	\$0	\$0	\$0	\$0	-\$1,470	\$0	\$0	\$0
1080000	3920900	TRAILERS	WA	-\$154	\$0	\$0	-\$154	\$0	\$0	\$0	\$0	\$0
1080000	3920900	TRAILERS	WYP	-\$688	\$0	\$0	\$0	-\$688	\$0	\$0	\$0	\$0
1080000	3920900	TRAILERS	WYU	-\$134	\$0	\$0	\$0	-\$134	\$0	\$0	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-\$22	-\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-\$21	\$0	\$0	\$0	\$0	\$0	-\$21	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-\$90	\$0	-\$90	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-\$110	-\$2	-\$28	-\$9	-\$17	-\$47	-\$6	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-\$15	\$0	-\$4	-\$1	-\$2	-\$6	-\$1	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-\$88	\$0	\$0	\$0	\$0	-\$88	\$0	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-\$17	\$0	\$0	-\$17	\$0	\$0	\$0	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-\$39	\$0	\$0	\$0	-\$39	\$0	\$0	\$0	\$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-\$5	\$0	\$0	\$0	-\$5	\$0	\$0	\$0	\$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-\$88	\$0	-\$88	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-\$185	-\$3	-\$48	-\$15	-\$29	-\$79	-\$11	-\$1	\$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-\$164	-\$4	-\$45	-\$13	-\$23	-\$70	-\$9	\$0	\$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-\$423	\$0	\$0	\$0	\$0	-\$423	\$0	\$0	\$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-\$102	\$0	\$0	-\$102	\$0	\$0	\$0	\$0	\$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-\$42	\$0	\$0	\$0	-\$42	\$0	\$0	\$0	\$0
1080000	3923000	TRANSPORTATION EQUIPMENT	SO	-\$481	-\$11	-\$131	-\$37	-\$68	-\$205	-\$27	-\$1	\$0
1080000	3930000	STORES EQUIPMENT	CA	-\$120	-\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3930000	STORES EQUIPMENT	IDU	-\$147	\$0	\$0	\$0	\$0	\$0	-\$147	\$0	\$0
1080000	3930000	STORES EQUIPMENT	OR	-\$1,278	\$0	-\$1,278	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3930000	STORES EQUIPMENT	SG	-\$1,665	-\$27	-\$432	-\$133	-\$258	-\$713	-\$96	-\$6	\$0
1080000	3930000	STORES EQUIPMENT	SO	-\$204	-\$5	-\$56	-\$16	-\$29	-\$87	-\$11	-\$1	\$0
1080000	3930000	STORES EQUIPMENT	UT	-\$1,570	\$0	\$0	\$0	\$0	-\$1,570	\$0	\$0	\$0
1080000	3930000	STORES EQUIPMENT	WA	-\$254	\$0	\$0	-\$254	\$0	\$0	\$0	\$0	\$0
1080000	3930000	STORES EQUIPMENT	WYP	-\$578	\$0	\$0	\$0	-\$578	\$0	\$0	\$0	\$0
1080000	3930000	STORES EQUIPMENT	WYU	-\$41	\$0	\$0	\$0	-\$41	\$0	\$0	\$0	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-\$382	-\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-\$652	\$0	\$0	\$0	\$0	\$0	-\$652	\$0	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-\$4,931	\$0	-\$4,931	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-\$12,021	-\$193	-\$3,117	-\$957	-\$1,866	-\$5,147	-\$695	-\$47	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-\$2,241	-\$50	-\$612	-\$174	-\$318	-\$956	-\$125	-\$6	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-\$5,138	\$0	\$0	\$0	\$0	-\$5,138	\$0	\$0	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-\$1,363	\$0	\$0	-\$1,363	\$0	\$0	\$0	\$0	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-\$1,839	\$0	\$0	\$0	-\$1,839	\$0	\$0	\$0	\$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-\$257	\$0	\$0	\$0	-\$257	\$0	\$0	\$0	\$0
1080000	3950000	LABORATORY EQUIPMENT	CA	-\$272	-\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3950000	LABORATORY EQUIPMENT	IDU	-\$606	\$0	\$0	\$0	\$0	\$0	-\$606	\$0	\$0
1080000	3950000	LABORATORY EQUIPMENT	OR	-\$5,091	\$0	-\$5,091	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3950000	LABORATORY EQUIPMENT	SE	-\$7	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0
1080000	3950000	LABORATORY EQUIPMENT	SG	-\$3,302	-\$53	-\$856	-\$263	-\$513	-\$1,414	-\$191	-\$13	\$0
1080000	3950000	LABORATORY EQUIPMENT	SO	-\$2,536	-\$57	-\$693	-\$197	-\$360	-\$1,081	-\$142	-\$7	\$0
1080000	3950000	LABORATORY EQUIPMENT	UT	-\$3,446	\$0	\$0	\$0	\$0	-\$3,446	\$0	\$0	\$0
1080000	3950000	LABORATORY EQUIPMENT	WA	-\$991	\$0	\$0	-\$991	\$0	\$0	\$0	\$0	\$0
1080000	3950000	LABORATORY EQUIPMENT	WYP	-\$1,527	\$0	\$0	\$0	-\$1,527	\$0	\$0	\$0	\$0
1080000	3950000	LABORATORY EQUIPMENT	WYU	-\$467	\$0	\$0	\$0	-\$467	\$0	\$0	\$0	\$0





**Depreciation Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-432	-432	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-706	\$0	\$0	\$0	\$0	\$0	-706	\$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-2,136	\$0	-2,136	\$0	\$0	\$0	\$0	\$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-268	-4	-69	-21	-115	-15	-1	\$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	\$61	-1	-17	-5	-26	-3	\$0	\$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-2,293	\$0	\$0	\$0	-2,293	\$0	\$0	\$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-679	\$0	\$0	-679	\$0	\$0	\$0	\$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-922	\$0	\$0	\$0	-922	\$0	\$0	\$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-214	\$0	\$0	\$0	-214	\$0	\$0	\$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-81	-81	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-48	\$0	\$0	\$0	\$0	\$0	-48	\$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-260	\$0	-260	\$0	\$0	\$0	\$0	\$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-62	-1	-16	-5	-10	-27	-4	\$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-787	\$0	\$0	\$0	\$0	-787	\$0	\$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-70	\$0	\$0	\$0	-70	\$0	\$0	\$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-76	\$0	\$0	\$0	-76	\$0	\$0	\$0
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-334	-334	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-367	\$0	\$0	\$0	\$0	\$0	-367	\$0
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-2,333	\$0	-2,333	\$0	\$0	\$0	\$0	\$0
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-365	-6	-95	-29	-57	-156	-21	-1
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-43	-1	-12	-3	-6	-18	-2	\$0
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-3,293	\$0	\$0	\$0	\$0	-3,293	\$0	\$0
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-882	\$0	\$0	-882	\$0	\$0	\$0	\$0
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-572	\$0	\$0	\$0	-572	\$0	\$0	\$0
1080000	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-217	\$0	\$0	\$0	-217	\$0	\$0	\$0
1080000	3961000	CRANES	OR	-78	\$0	-78	\$0	\$0	\$0	\$0	\$0
1080000	3961000	CRANES	SG	-1,156	-19	-300	-92	-180	-495	-67	-4
1080000	3961000	CRANES	SO	-18	\$0	-5	-1	-3	-8	-1	\$0
1080000	3961000	CRANES	UT	-1	\$0	\$0	\$0	\$0	-1	\$0	\$0
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-79	\$0	-79	\$0	\$0	\$0	\$0	\$0
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	-21	\$0	-5	-2	-4	-9	-1	\$0
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-6,418	-103	-1,664	-511	-996	-2,748	-371	-25
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-463	-10	-126	-36	-66	-197	-26	-1
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-500	\$0	\$0	\$0	\$0	-500	\$0	\$0
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-90	\$0	\$0	\$0	-90	\$0	\$0	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-350	-350	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-418	\$0	\$0	\$0	\$0	\$0	-418	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-2,445	\$0	-2,445	\$0	\$0	\$0	\$0	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-59	-1	-15	-5	-9	-25	-3	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-117	-3	-32	-9	-17	-50	-7	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-4,108	\$0	\$0	\$0	\$0	-4,108	\$0	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-730	\$0	\$0	-730	\$0	\$0	\$0	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-736	\$0	\$0	\$0	-736	\$0	\$0	\$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-104	\$0	\$0	\$0	-104	\$0	\$0	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	-137	-137	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU	-218	\$0	\$0	\$0	\$0	\$0	-218	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	OR	-462	\$0	-462	\$0	\$0	\$0	\$0	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SE	-7	\$0	-2	-1	-1	-3	\$0	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SG	-1,994	-32	-517	-159	-310	-854	-115	-8
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SO	-76	-2	-21	-6	-11	-32	-4	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	UT	-1,203	\$0	\$0	\$0	\$0	-1,203	\$0	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WA	-343	\$0	\$0	-343	\$0	\$0	\$0	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYP	-238	\$0	\$0	\$0	-238	\$0	\$0	\$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYU	-203	\$0	\$0	\$0	-203	\$0	\$0	\$0
1080000	3970000	COMMUNICATION EQUIPMENT	CA	-901	-901	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3970000	COMMUNICATION EQUIPMENT	CN	-590	-15	-179	-41	-44	-289	-23	\$0
1080000	3970000	COMMUNICATION EQUIPMENT	IDU	-1,295	\$0	\$0	\$0	\$0	\$0	-1,295	\$0
1080000	3970000	COMMUNICATION EQUIPMENT	OR	-14,547	\$0	-14,547	\$0	\$0	\$0	\$0	\$0
1080000	3970000	COMMUNICATION EQUIPMENT	SE	-24	\$0	-6	-2	-4	-10	-2	\$0
1080000	3970000	COMMUNICATION EQUIPMENT	SG	-27,465	-440	-7,122	-2,187	-4,263	-11,759	-1,588	-106
1080000	3970000	COMMUNICATION EQUIPMENT	SO	-14,883	-332	-4,067	-1,154	-2,110	-6,345	-833	-41
1080000	3970000	COMMUNICATION EQUIPMENT	UT	-9,275	\$0	\$0	\$0	\$0	-9,275	\$0	\$0



**Depreciation Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	3970000	COMMUNICATION EQUIPMENT	WA	-\$4,729	\$0	\$0	-\$4,729	\$0	\$0	\$0	\$0	\$0
1080000	3970000	COMMUNICATION EQUIPMENT	WYP	-\$6,286	\$0	\$0	\$0	-\$6,286	\$0	\$0	\$0	\$0
1080000	3970000	COMMUNICATION EQUIPMENT	WYU	-\$968	\$0	\$0	\$0	-\$968	\$0	\$0	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	CA	-\$17	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	IDU	-\$50	\$0	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	OR	-\$307	\$0	-\$307	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	SE	-\$2	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	SG	-\$200	-\$3	-\$52	-\$16	-\$31	-\$86	-\$12	-\$1	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	SO	-\$100	-\$2	-\$27	-\$8	-\$14	-\$43	-\$6	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	UT	-\$653	\$0	\$0	\$0	\$0	-\$653	\$0	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	WA	-\$184	\$0	\$0	-\$184	\$0	\$0	\$0	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	WYP	-\$170	\$0	\$0	\$0	-\$170	\$0	\$0	\$0	\$0
1080000	3972000	MOBILE RADIO EQUIPMENT	WYU	-\$39	\$0	\$0	\$0	-\$39	\$0	\$0	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	CA	-\$13	-\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	CN	-\$129	-\$3	-\$39	-\$9	-\$10	-\$63	-\$5	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	IDU	-\$36	\$0	\$0	\$0	\$0	\$0	-\$36	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	OR	-\$245	\$0	-\$245	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	SE	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	SG	-\$768	-\$12	-\$199	-\$61	-\$119	-\$329	-\$44	-\$3	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	SO	-\$1,678	-\$37	-\$459	-\$130	-\$238	-\$715	-\$94	-\$5	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	UT	-\$169	\$0	\$0	\$0	\$0	-\$169	\$0	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	WA	-\$61	\$0	\$0	-\$61	\$0	\$0	\$0	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYP	-\$109	\$0	\$0	\$0	-\$109	\$0	\$0	\$0	\$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYU	-\$10	\$0	\$0	\$0	-\$10	\$0	\$0	\$0	\$0
1080000	3992200	LAND RIGHTS	SE	-\$37,895	-\$589	-\$9,318	-\$2,880	-\$6,481	-\$16,093	-\$2,397	-\$138	\$0
1080000	3993000	ENGINEERING SUPP.OFF WORK(SECY,MAP,DRAF	SE	-\$25,726	-\$400	-\$6,326	-\$1,955	-\$4,400	-\$10,925	-\$1,627	-\$93	\$0
1080000	3994100	SURFACE - PLANT EQUIPMENT	SE	-\$8,056	-\$125	-\$1,981	-\$612	-\$1,378	-\$3,421	-\$509	-\$29	\$0
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	-\$1,556	-\$24	-\$383	-\$118	-\$266	-\$661	-\$96	-\$6	\$0
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-\$36,410	-\$566	-\$8,953	-\$2,767	-\$6,227	-\$15,462	-\$2,303	-\$132	\$0
1080000	3994600	LONGWALL SHIELDS	SE	-\$3,999	-\$62	-\$983	-\$304	-\$684	-\$1,698	-\$253	-\$15	\$0
1080000	3994700	LONGWALL EQUIPMENT	SE	-\$1,240	-\$19	-\$305	-\$94	-\$212	-\$527	-\$78	-\$5	\$0
1080000	3994800	MAINLINE EXTENSION	SE	-\$9,726	-\$151	-\$2,392	-\$739	-\$1,663	-\$4,130	-\$615	-\$35	\$0
1080000	3994900	SECTION EXTENSION	SE	-\$2,098	-\$33	-\$516	-\$159	-\$359	-\$891	-\$133	-\$8	\$0
1080000	3995100	VEHICLES	SE	-\$751	-\$12	-\$185	-\$57	-\$128	-\$319	-\$48	-\$3	\$0
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	-\$3,064	-\$48	-\$753	-\$233	-\$524	-\$1,301	-\$194	-\$11	\$0
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	-\$1,139	-\$18	-\$280	-\$87	-\$195	-\$484	-\$72	-\$4	\$0
1080000	3996100	COMPUTERS - MAINFRAME	SE	-\$350	-\$5	-\$86	-\$27	-\$60	-\$149	-\$22	-\$1	\$0
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	-\$29,493	-\$459	-\$7,252	-\$2,242	-\$5,044	-\$12,525	-\$1,865	-\$107	\$0
<b>1080000 Total</b>				<b>-\$7,216,675</b>	<b>-\$186,974</b>	<b>-\$2,113,789</b>	<b>-\$585,935</b>	<b>-\$1,007,156</b>	<b>-\$2,891,923</b>	<b>-\$412,354</b>	<b>-\$18,544</b>	<b>\$0</b>
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	-\$19	\$0	-\$5	-\$2	-\$3	-\$8	-\$1	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	-\$2	\$0	\$0	\$0	\$0	\$0	-\$2	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-\$15	\$0	-\$15	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	-\$24	\$0	\$0	\$0	\$0	-\$24	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-\$4	\$0	\$0	-\$4	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	-\$7	\$0	\$0	\$0	-\$7	\$0	\$0	\$0	\$0
1085000	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SO	-\$32	-\$1	-\$9	-\$2	-\$5	-\$14	-\$2	\$0	\$0
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-\$1,382	-\$22	-\$358	-\$110	-\$215	-\$592	-\$80	-\$5	\$0
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-\$144	-\$2	-\$37	-\$11	-\$22	-\$62	-\$8	-\$1	\$0
1085000	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	\$9,170	\$147	\$2,378	\$730	\$1,423	\$3,926	\$530	\$36	\$0
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	\$4,471	\$72	\$1,159	\$366	\$694	\$1,914	\$259	\$17	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	-\$15	\$0	\$0	\$0	\$0	-\$15	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	\$686	\$0	\$686	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	\$1,607	\$0	\$0	\$0	\$0	\$1,607	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	\$107	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	\$434	\$0	\$0	\$0	\$434	\$0	\$0	\$0	\$0
1085000	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	\$235	\$5	\$64	\$18	\$33	\$100	\$13	\$1	\$0
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000 Total			\$15,062	\$206	\$3,859	\$1,081	\$2,331	\$6,844	\$693	\$47	\$0
Grand Total			-\$7,201,613	-\$186,769	-\$2,109,930	-\$584,854	-\$1,004,824	-\$2,885,079	-\$411,661	-\$18,496	\$0





**Amortization Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	3020000	FRANCHISES AND CONSENTS	IDU	-\$785	\$0	\$0	\$0	\$0	\$0	-\$785	\$0	\$0
1110000	3020000	FRANCHISES AND CONSENTS	SG	-\$2,740	-\$44	-\$710	-\$218	-\$425	-\$1,173	-\$158	-\$11	\$0
1110000	3020000	FRANCHISES AND CONSENTS	SG-P	-\$28,845	-\$462	-\$7,479	-\$2,297	-\$4,477	-\$12,350	-\$1,668	-\$112	\$0
1110000	3020000	FRANCHISES AND CONSENTS	SG-U	-\$4,203	-\$67	-\$1,090	-\$335	-\$652	-\$1,800	-\$243	-\$16	\$0
1110000	3031040	INTANGIBLE PLANT	OR	-\$57	\$0	-\$57	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3031040	INTANGIBLE PLANT	SG	-\$6,420	-\$103	-\$1,665	-\$511	-\$997	-\$2,749	-\$371	-\$25	\$0
1110000	3031050	REGIONAL CONST MGMT SYS	SO	-\$10,788	-\$241	-\$2,948	-\$836	-\$1,530	-\$4,599	-\$604	-\$30	\$0
1110000	3031080	FUEL MGMT SYSTEM	SO	-\$3,285	-\$73	-\$898	-\$255	-\$466	-\$1,401	-\$184	-\$9	\$0
1110000	3031230	AUTOMATE POLE CARD SYSTEM	SO	-\$4,410	-\$99	-\$1,205	-\$342	-\$625	-\$1,880	-\$247	-\$12	\$0
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	-\$1,702	-\$26	-\$419	-\$129	-\$291	-\$723	-\$108	-\$6	\$0
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-\$12,438	-\$278	-\$3,399	-\$964	-\$1,764	-\$5,303	-\$696	-\$34	\$0
1110000	3031760	RECORD CENTER MGMT SOFTWARE	SO	-\$284	-\$6	-\$78	-\$22	-\$40	-\$121	-\$16	-\$1	\$0
1110000	3031780	OUTAGE REPORTING SYSTEM	SO	-\$3,229	-\$72	-\$882	-\$250	-\$458	-\$1,377	-\$181	-\$9	\$0
1110000	3031830	CUSTOMER SERVICE SYSTEM	CN	-\$96,311	-\$2,378	-\$29,225	-\$6,681	-\$7,189	-\$47,124	-\$3,714	\$0	\$0
1110000	3032040	SAP	SO	-\$128,223	-\$2,865	-\$35,039	-\$9,941	-\$18,182	-\$54,667	-\$7,175	-\$354	\$0
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	-\$9,206	-\$206	-\$2,516	-\$714	-\$1,305	-\$3,925	-\$515	-\$25	\$0
1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-\$1,660	-\$37	-\$454	-\$129	-\$235	-\$708	-\$93	-\$5	\$0
1110000	3032260	DWHS - DATA WAREHOUSE	SO	-\$1,158	-\$26	-\$316	-\$90	-\$164	-\$494	-\$65	-\$3	\$0
1110000	3032270	ENTERPRISE DATA WAREHOUSE	SO	-\$5,470	-\$122	-\$1,495	-\$424	-\$776	-\$2,332	-\$306	-\$15	\$0
1110000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-\$2,908	-\$65	-\$795	-\$225	-\$412	-\$1,240	-\$163	-\$8	\$0
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-\$1,725	-\$39	-\$471	-\$134	-\$245	-\$736	-\$97	-\$5	\$0
1110000	3032360	2002 GRID NET POWER COST MODELING	SO	-\$8,843	-\$198	-\$2,416	-\$686	-\$1,254	-\$3,770	-\$495	-\$24	\$0
1110000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	-\$4,880	-\$109	-\$1,333	-\$378	-\$692	-\$2,080	-\$273	-\$13	\$0
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-\$12,268	-\$274	-\$3,352	-\$951	-\$1,740	-\$5,230	-\$686	-\$34	\$0
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-\$1,591	-\$39	-\$483	-\$110	-\$119	-\$779	-\$61	\$0	\$0
1110000	3032510	OPERATIONS MAPPING SYSTEM	SO	-\$10,357	-\$231	-\$2,830	-\$803	-\$1,469	-\$4,416	-\$580	-\$29	\$0
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-\$1,892	-\$42	-\$517	-\$147	-\$268	-\$807	-\$106	-\$5	\$0
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-\$2,238	-\$50	-\$612	-\$174	-\$317	-\$954	-\$125	-\$6	\$0
1110000	3032600	SINGLE PERSON SCHEDULING	SO	-\$8,475	-\$189	-\$2,316	-\$657	-\$1,202	-\$3,613	-\$474	-\$23	\$0
1110000	3032640	TIBCO SOFTWARE	SO	-\$3,863	-\$86	-\$1,056	-\$300	-\$548	-\$1,647	-\$216	-\$11	\$0
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-\$1,586	-\$35	-\$433	-\$123	-\$225	-\$676	-\$89	-\$4	\$0
1110000	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	-\$1,581	-\$25	-\$410	-\$126	-\$245	-\$677	-\$91	-\$6	\$0
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-\$40	-\$1	-\$10	-\$3	-\$6	-\$17	-\$2	\$0	\$0
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	-\$11,429	-\$183	-\$2,964	-\$910	-\$1,774	-\$4,893	-\$661	-\$44	\$0
1110000	3032760	SWIFT 2 IMPROVEMENTS	SG	-\$3,394	-\$54	-\$880	-\$270	-\$527	-\$1,453	-\$196	-\$13	\$0
1110000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-\$44	-\$1	-\$11	-\$3	-\$7	-\$19	-\$3	\$0	\$0
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-\$22	\$0	-\$6	-\$2	-\$3	-\$10	-\$1	\$0	\$0
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	-\$3	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0
1110000	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-\$2,179	-\$49	-\$595	-\$169	-\$309	-\$929	-\$122	-\$6	\$0
1110000	3032860	WEB SOFTWARE	SO	-\$1,267	-\$28	-\$346	-\$98	-\$180	-\$540	-\$71	-\$3	\$0
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-\$476	-\$8	-\$124	-\$38	-\$74	-\$204	-\$28	-\$2	\$0
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-\$4,066	-\$91	-\$1,111	-\$315	-\$577	-\$1,734	-\$228	-\$11	\$0
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-\$8,218	-\$132	-\$2,131	-\$654	-\$1,276	-\$3,518	-\$475	-\$32	\$0
1110000	3033120	RANGER EMS/SCADA SYSTEM	SG	-\$66	-\$1	-\$17	-\$5	-\$10	-\$28	-\$4	\$0	\$0
1110000	3033120	RANGER EMS/SCADA SYSTEM	SO	-\$23,983	-\$536	-\$6,554	-\$1,859	-\$3,401	-\$10,225	-\$1,342	-\$66	\$0
1110000	3033120	RANGER EMS/SCADA SYSTEM	WYP	-\$212	\$0	\$0	\$0	-\$212	\$0	\$0	\$0	\$0
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	-\$1,308	-\$29	-\$357	-\$101	-\$185	-\$558	-\$73	-\$4	\$0
1110000	3033170	GTX VERSION 7 SOFTWARE	CN	-\$2,254	-\$56	-\$684	-\$156	-\$168	-\$1,103	-\$87	\$0	\$0
1110000	3033180	HPOV - HP Openview Software	SO	-\$1,900	-\$42	-\$519	-\$147	-\$269	-\$810	-\$106	-\$5	\$0
1110000	3033190	ITRON METER READING SOFTWARE	CN	-\$2,171	-\$54	-\$659	-\$151	-\$162	-\$1,062	-\$84	\$0	\$0
1110000	3033300	SECID - CUST SECURE WEB LOGIN	CN	-\$822	-\$20	-\$250	-\$57	-\$61	-\$402	-\$32	\$0	\$0
1110000	3033310	C&T - ENERGY TRADING SYSTEM	SO	-\$3,417	-\$76	-\$934	-\$265	-\$485	-\$1,457	-\$191	-\$9	\$0
1110000	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-\$2,720	-\$44	-\$705	-\$217	-\$422	-\$1,164	-\$157	-\$11	\$0



**Amortization Reserve (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	3033380	DSM REPORTING & TRACKING SOFTWARE	SO	-\$622	-\$14	-\$170	-\$48	-\$88	-\$265	-\$35	-\$2	\$0
1110000	3033370	DISTRIBUTION INTANGIBLES	WYP	-\$3	\$0	\$0	\$0	-\$3	\$0	\$0	\$0	\$0
1110000	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-\$300	-\$5	-\$78	-\$24	-\$47	-\$129	-\$17	-\$1	\$0
1110000	3034900	MISC - MISCELLANEOUS	CN	-\$11	\$0	-\$3	-\$1	-\$1	-\$5	\$0	\$0	\$0
1110000	3034900	MISC - MISCELLANEOUS	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3034900	MISC - MISCELLANEOUS	OR	-\$6	\$0	-\$6	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3034900	MISC - MISCELLANEOUS	SE	-\$91	-\$1	-\$22	-\$7	-\$16	-\$39	-\$6	\$0	\$0
1110000	3034900	MISC - MISCELLANEOUS	SG	-\$14,408	-\$231	-\$3,736	-\$1,147	-\$2,236	-\$6,169	-\$833	-\$56	\$0
1110000	3034900	MISC - MISCELLANEOUS	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3034900	MISC - MISCELLANEOUS	SO	-\$1,210	-\$27	-\$331	-\$94	-\$172	-\$516	-\$68	-\$3	\$0
1110000	3034900	MISC - MISCELLANEOUS	UT	-\$42	\$0	\$0	\$0	\$0	-\$42	\$0	\$0	\$0
1110000	3034900	MISC - MISCELLANEOUS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3034900	MISC - MISCELLANEOUS	WYP	-\$158	\$0	\$0	\$0	-\$158	\$0	\$0	\$0	\$0
1110000	3035320	HYDRO PLANT INTANGIBLES	SG	-\$162	-\$3	-\$42	-\$13	-\$25	-\$69	-\$9	-\$1	\$0
1110000	3035330	OATI-OASIS INTERFACE	SO	-\$7	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-\$476	-\$8	-\$123	-\$38	-\$74	-\$204	-\$28	-\$2	\$0
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	-\$69	-\$1	-\$18	-\$5	-\$11	-\$30	-\$4	\$0	\$0
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	-\$276	-\$4	-\$72	-\$22	-\$43	-\$118	-\$16	-\$1	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-\$291	-\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	-\$3,135	-\$77	-\$951	-\$217	-\$234	-\$1,534	-\$121	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-\$3,795	\$0	-\$3,795	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-\$12,263	-\$274	-\$3,351	-\$951	-\$1,739	-\$5,228	-\$686	-\$34	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-\$13	\$0	\$0	\$0	\$0	-\$13	\$0	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-\$1,569	\$0	\$0	-\$1,569	\$0	\$0	\$0	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-\$4,369	\$0	\$0	\$0	-\$4,369	\$0	\$0	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	-\$41	\$0	\$0	\$0	-\$41	\$0	\$0	\$0	\$0
<b>1110000 Total</b>				<b>-\$496,731</b>	<b>-\$10,830</b>	<b>-\$138,457</b>	<b>-\$38,511</b>	<b>-\$67,679</b>	<b>-\$213,840</b>	<b>-\$26,272</b>	<b>-\$1,143</b>	<b>\$0</b>
<b>Grand Total</b>				<b>-\$496,731</b>	<b>-\$10,830</b>	<b>-\$138,457</b>	<b>-\$38,511</b>	<b>-\$67,679</b>	<b>-\$213,840</b>	<b>-\$26,272</b>	<b>-\$1,143</b>	<b>\$0</b>





**Deferred Income Tax Balance (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	190103	ADIT-OBSOLETE MINE INVENTORY	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	190111	ADIT-BAD DEBT	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJID	\$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
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC. ACCRUALS	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190144	ADIT - EMISSION ALLOWANCE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190148	ADIT - BONUS LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190152	ADIT - GLENROCK 263A	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190154	ADIT - DSR LOAN SALE-FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190501	CMC-ACCRUED FINAL RECLAM.-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$71
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	\$496	\$0	\$0	\$0	\$0	\$0	\$496
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	\$621	\$14	\$170	\$48	\$98	\$265	\$35
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	\$763	\$0	\$763	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	\$179	\$0	\$0	\$0	\$0	\$179	\$0
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	\$6,411	\$0	\$0	\$0	\$0	\$0	\$6,411
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	-\$11	\$0	-\$11	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	\$730	\$0	\$730	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	\$42	\$0	\$0	\$0	\$0	\$42	\$0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	-\$148	\$0	\$0	\$0	-\$148	\$0	\$0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	\$129	\$0	\$0	\$0	\$129	\$0	\$0
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$23
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Reg Adj -UT	UT	\$23	\$0	\$0	\$0	\$0	\$0	\$23
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	-\$1,394	-\$31	-\$381	-\$108	-\$198	-\$594	-\$78
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	\$7,446	\$0	\$0	\$0	\$0	\$0	\$7,446
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	\$63	\$0	\$0	\$0	\$0	\$0	\$63
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	\$779	\$0	\$0	\$0	\$0	\$0	\$779
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	287281	DTA - CA AMT CREDIT	OTHER	\$249	\$0	\$0	\$0	\$0	\$0	\$249
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-\$181	-\$3	-\$44	-\$14	-\$31	-\$77	-\$11
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	\$266	\$0	\$0	\$0	\$0	\$0	\$266
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	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OR	\$875	\$0	\$875	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	\$344	\$5	\$85	\$26	\$59	\$146	\$1
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105 171 PP&E	SE	-\$805	-\$13	-\$198	-\$61	-\$138	-\$342	-\$51
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	\$76	\$0	\$76	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$18
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	\$963	\$0	\$0	\$0	\$0	\$0	\$963
1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basis	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	\$85	\$2	\$23	\$7	\$12	\$36	\$5
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	\$3,528	\$79	\$964	\$274	\$500	\$1,504	\$197





**Deferred Income Tax Balance (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	\$899	\$20	\$246	\$70	\$128	\$383	\$50	\$2	
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	\$15,002	\$335	\$4,100	\$1,163	\$2,127	\$6,396	\$839	\$41	
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	\$212	\$3	\$55	\$17	\$33	\$91	\$12	\$1	
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	\$539	\$9	\$140	\$43	\$84	\$231	\$31	\$2	
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	\$5,415	\$221	\$2,409	\$725	\$249	\$1,528	\$283	\$0	
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	\$3,116	\$70	\$851	\$242	\$442	\$1,328	\$174	\$9	
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	\$159	\$3	\$41	\$13	\$25	\$68	\$9	\$1	
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	\$819	\$13	\$212	\$65	\$127	\$351	\$47	\$3	
1901000	ACCUM DEF INC TAX	287345	DTA 145.030 Distribution O&M Amort of Wr	SNPD	\$898	\$31	\$244	\$57	\$94	\$429	\$42	\$0	
1901000	ACCUM DEF INC TAX	287349	DTA 505.100 Trail Mountain Accrued Liab	SE	\$396	\$6	\$97	\$30	\$68	\$168	\$25	\$1	
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	SO	\$1,638	\$37	\$448	\$127	\$232	\$698	\$92	\$5	
1901000	ACCUM DEF INC TAX	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	SO	\$4,421	\$99	\$1,208	\$343	\$627	\$1,885	\$247	\$12	
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	OTHER	\$1,362	\$0	\$0	\$0	\$0	\$0	\$0	\$1,362	
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	OR	\$1,919	\$0	\$1,919	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287373	DTA 910.580 Wasach workers comp reserve	SO	\$1,527	\$34	\$417	\$118	\$217	\$651	\$85	\$4	
1901000	ACCUM DEF INC TAX	287389	DTA 610.145. OR CONSOLIDATION	OTHER	\$3,252	\$0	\$0	\$0	\$0	\$0	\$0	\$3,252	
1901000	ACCUM DEF INC TAX	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	CN	\$28	\$1	\$8	\$2	\$2	\$13	\$1	\$0	
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	-\$1,176	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,176	
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-\$10	\$0	-\$3	-\$1	-\$1	-\$4	-\$1	\$0	
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SE	\$1,274	\$20	\$313	\$97	\$218	\$541	\$81	\$5	
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	\$4,418	\$0	\$0	\$0	\$0	\$0	\$0	\$4,418	
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	\$62	\$1	\$15	\$5	\$11	\$26	\$4	\$0	
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37	
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforward State	SO	\$76,094	\$1,700	\$20,794	\$5,900	\$10,790	\$32,442	\$4,258	\$210	
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	\$1,915	\$31	\$492	\$151	\$303	\$819	\$113	\$7	
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$372	
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	\$2,221	\$35	\$546	\$169	\$380	\$943	\$140	\$8	
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	-\$26,730	-\$597	-\$7,304	-\$2,072	-\$3,790	-\$11,396	-\$1,496	-\$74	
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$195	
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	\$735	\$0	\$0	\$0	\$0	\$0	\$0	\$735	
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50	
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$25	
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	\$733	\$0	\$0	\$0	\$0	\$0	\$0	\$733	
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9	
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59	
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	\$37,647	\$603	\$9,762	\$2,997	\$5,844	\$16,119	\$2,177	\$146	
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$1,412	\$22	\$347	\$107	\$241	\$599	\$89	\$5	
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	\$6,176	\$83	\$1,342	\$412	\$803	\$2,216	\$299	\$20	
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	\$13,340	\$207	\$3,280	\$1,014	\$2,281	\$5,665	\$844	\$48	
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	\$2,756	\$43	\$678	\$209	\$471	\$1,170	\$174	\$10	
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	\$988	\$15	\$243	\$75	\$169	\$420	\$63	\$4	
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-\$328	-\$5	-\$81	-\$25	-\$56	-\$139	-\$21	-\$1	
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-\$610	-\$9	-\$150	-\$46	-\$104	-\$259	-\$39	-\$2	
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEVT COST AMORT	SE	-\$2,540	-\$39	-\$625	-\$193	-\$434	-\$1,079	-\$161	-\$9	
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	\$97	\$2	\$24	\$7	\$17	\$41	\$6	\$0	
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	\$287	\$4	\$71	\$22	\$49	\$122	\$18	\$1	
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	\$2,306	\$36	\$567	\$175	\$394	\$979	\$146	\$8	
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	-\$34,853	-\$542	-\$8,570	-\$2,649	-\$5,960	-\$14,801	-\$2,204	-\$127	
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	-\$257	-\$4	-\$63	-\$20	-\$44	-\$109	-\$16	-\$1	
<b>1901000 Total</b>					<b>\$148,972</b>	<b>\$2,548</b>	<b>\$37,130</b>	<b>\$9,522</b>	<b>\$16,458</b>	<b>\$49,536</b>	<b>\$6,576</b>	<b>\$346</b>	<b>\$26,856</b>
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabl	WA	\$1,283	\$0	\$0	\$1,283	\$0	\$0	\$0	\$0	
<b>1901090 Total</b>					<b>\$1,283</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,283</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-\$180,265	-\$2,887	-\$46,742	-\$14,353	-\$27,981	-\$77,180	-\$10,425	-\$698	
<b>2811000 Total</b>					<b>-\$180,265</b>	<b>-\$2,887</b>	<b>-\$46,742</b>	<b>-\$14,353</b>	<b>-\$27,981</b>	<b>-\$77,180</b>	<b>-\$10,425</b>	<b>-\$698</b>	<b>\$0</b>
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-\$938	-\$21	-\$256	-\$73	-\$133	-\$400	-\$53	-\$3	
<b>2820000 Total</b>					<b>-\$938</b>	<b>-\$21</b>	<b>-\$256</b>	<b>-\$73</b>	<b>-\$133</b>	<b>-\$400</b>	<b>-\$53</b>	<b>-\$3</b>	<b>\$0</b>
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2821000	AC DEF TAX-UTILITY	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	



**Deferred Income Tax Balance (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	\$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		
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	\$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		
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	\$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	287031	PMI - DEPRECIATION (TAX)	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$3,399		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	-\$3,340,431	-\$74,953	-\$914,433	-\$206,346	-\$464,397	-\$1,435,128	-\$187,900		
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	-\$4,480	-\$72	-\$1,162	-\$367	-\$695	-\$1,918	-\$259		
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	\$192	\$3	\$47	\$15	\$33	\$81	\$12		
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-\$5,857	-\$91	-\$1,440	-\$445	-\$1,002	-\$2,487	-\$370		
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	SE	\$262	\$6	\$72	\$20	\$37	\$112	\$15		
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	\$513	\$8	\$126	\$39	\$88	\$218	\$32		
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	\$36,097	\$806	\$9,864	\$2,799	\$5,119	\$15,390	\$2,020		
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	-\$12,634	-\$282	-\$3,452	-\$980	-\$1,792	-\$5,386	-\$707		
<b>2821000 Total</b>					<b>-\$3,322,940</b>	<b>-\$74,575</b>	<b>-\$910,378</b>	<b>-\$205,255</b>	<b>-\$462,610</b>	<b>-\$1,429,120</b>	<b>-\$187,158</b>	<b>-\$9,337</b>	<b>\$3,399</b>
2831000	AC DEF IN TX UTIL	287501	ADIT MISC CONTRACTS/DEPOSITS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287503	ADIT MISC DEF CREDITS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAF WRITE-OFF	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	CA	-\$12	-\$12	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-\$368	\$0	\$0	\$0	-\$368	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	WA	-\$176	\$0	\$0	-\$176	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287576	DTL 415.822 RgAst UT	OTHER	-\$3,252	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,252	
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	\$2,598	\$0	\$2,598	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset Pension MMT_UT	UT	-\$618	\$0	\$0	\$0	-\$618	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	\$288	\$0	\$0	\$288	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-\$494	\$0	-\$494	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-\$608	\$0	\$0	\$0	-\$608	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$51	
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Acct	WA	\$292	\$0	\$292	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-\$13,676	\$0	\$0	\$0	\$0	\$0	\$0	-\$13,676	
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-\$8,694	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,694	
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-\$175	\$0	\$0	-\$175	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	SO	\$1,737	\$39	\$475	\$135	\$246	\$740	\$97	\$5	
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabli	OTHER	\$857	\$0	\$0	\$0	\$0	\$0	\$0	\$857	
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Acctu	SO	-\$9,326	-\$208	-\$2,549	-\$723	-\$1,322	-\$3,976	-\$522	-\$26	
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla PII Transact Costs-AP	SGCT	-\$2,270	-\$36	-\$591	-\$181	-\$354	-\$976	-\$132	\$0	
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-\$175	\$0	\$0	-\$175	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OR	-\$142	\$0	-\$142	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-\$22	\$0	\$0	\$0	\$0	\$0	-\$22	\$0	
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-\$40	-\$1	-\$10	-\$3	-\$7	-\$17	-\$3	\$0	



**Deferred Income Tax Balance (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG	\$-47	\$-1	\$-12	\$-4	\$-7	\$-20	\$-3	\$0	
2831000	AC DEF IN TX UTIL 287656	DTL 425.280 Joseph Settlement	SG	\$-496	\$-5	\$-81	\$-25	\$-49	\$-134	\$-18	\$-1	
2831000	AC DEF IN TX UTIL 287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	SG	\$-1,597	\$-26	\$-414	\$-127	\$-248	\$-684	\$-92	\$-6	
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	\$-277	\$0	\$-277	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	\$-874	\$0	\$0	\$0	\$0	\$-874	\$0	\$0	
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	\$-91	\$0	\$0	\$0	\$0	\$0	\$-91	\$0	
2831000	AC DEF IN TX UTIL 287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	\$-1,550	\$-35	\$-424	\$-120	\$-220	\$-661	\$-87	\$-4	
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	\$-3,656	\$-76	\$-965	\$-277	\$-523	\$-1,602	\$-203	\$-10	
2831000	AC DEF IN TX UTIL 287685	DTL 425.380 Idaho Customer Balancing Acc	IDU	\$-407	\$0	\$0	\$0	\$0	\$0	\$-407	\$0	
2831000	AC DEF IN TX UTIL 287692	DTL 610.005N, SEC. 174	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287706	DTL 610.100 COAL MINE DEVT PMI	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	\$-6,031	\$-135	\$-1,648	\$-468	\$-855	\$-2,571	\$-337	\$-17	
2831000	AC DEF IN TX UTIL 287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	CA	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	\$-9,700	\$0	\$0	\$0	\$0	\$0	\$0	\$-9,700	
2831000	AC DEF IN TX UTIL 287751	DTL 605.710 Reverse Accrued Final Reclam	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	\$-4,265	\$0	\$0	\$-4,265	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	\$-1,616	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,616	
2831000	AC DEF IN TX UTIL 287772	DTL 605.800 State Tax Ded on Fed TR	OTHER	\$-16	\$0	\$0	\$0	\$0	\$0	\$0	\$-16	
2831000	AC DEF IN TX UTIL 287779	DTL 415.880 Unrec Pll	SG	\$-844	\$-14	\$-219	\$-67	\$-131	\$-361	\$-49	\$-3	
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER	\$-837	\$0	\$0	\$0	\$0	\$0	\$0	\$-837	
2831000	AC DEF IN TX UTIL 287783	DTL 415.880 Def UT	UT	\$-11	\$0	\$0	\$0	\$0	\$-11	\$0	\$0	
2831000	AC DEF IN TX UTIL 287784	DTL 415.900 OR SB RE	OTHER	\$-1,955	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,955	
2831000	AC DEF IN TX UTIL 287787	DTL 415.895 OR -RCAC SEP-DEC 07	OR	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	\$-19	\$0	\$0	\$0	\$0	\$0	\$0	\$-19	
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	\$-70	\$0	\$0	\$0	\$0	\$0	\$0	\$-70	
2831000	AC DEF IN TX UTIL 287862	DTL 415.893 OR MEHC Transition Service C	OTHER	\$-258	\$0	\$0	\$0	\$0	\$0	\$0	\$-258	
2831000	AC DEF IN TX UTIL 287863	DTL 415.851 Powderdale Decom Cost Amort-C	CA	\$-9	\$-9	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287864	DTL 415.852 Powderdale Decom Cost Amort-I	IDU	\$-79	\$0	\$0	\$0	\$0	\$-79	\$0	\$0	
2831000	AC DEF IN TX UTIL 287866	DTL 415.854 Powderdale Decom Cost Amort-W	WA	\$-215	\$0	\$0	\$-215	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	\$-193	\$0	\$0	\$0	\$-193	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	\$-561	\$0	\$0	\$0	\$0	\$0	\$0	\$-561	
2831000	AC DEF IN TX UTIL 287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	\$-77	\$0	\$0	\$0	\$0	\$0	\$0	\$-77	
2831000	AC DEF IN TX UTIL 287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	\$-202	\$0	\$0	\$0	\$0	\$0	\$0	\$-202	
2831000	AC DEF IN TX UTIL 287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	\$-1,697	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,697	
2831000	AC DEF IN TX UTIL 287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	\$-1,395	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,395	
2831000	AC DEF IN TX UTIL 287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	\$-550	\$0	\$0	\$0	\$0	\$0	\$0	\$-550	
2831000	AC DEF IN TX UTIL 287878	DTL 415.406 RA Utah ECAM	OTHER	\$-25,164	\$0	\$0	\$0	\$0	\$0	\$0	\$-25,164	
2831000	AC DEF IN TX UTIL 287879	DTL 415.898 Deferred Coal Cost Naughton	SE	\$-2,571	\$-40	\$-632	\$-195	\$-440	\$-1,092	\$-163	\$-9	
2831000	AC DEF IN TX UTIL 287880	DTL 415.897 Transition Severance Cost CA	CA	\$-13	\$-13	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287881	DTL 415.705 RA # Tax Rev Req Adj-WY	WYU	\$-27	\$0	\$0	\$0	\$-27	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24	
2831000	AC DEF IN TX UTIL 287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	\$-24	\$0	\$0	\$0	\$0	\$0	\$0	\$-24	
2831000	AC DEF IN TX UTIL 287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$95	
2831000	AC DEF IN TX UTIL 287887	DTL 415.881 Def of Excess RECs UT	OTHER	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$86	
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	\$-239	\$0	\$0	\$0	\$0	\$0	\$0	\$-239	
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$140	
2831000	AC DEF IN TX UTIL 287893	DTL 415.910 Naughton Unit #3 Costs	SG	\$-599	\$-10	\$-155	\$-48	\$-93	\$-257	\$-35	\$-2	
2831000	AC DEF IN TX UTIL 287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	\$197	\$0	\$197	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287895	DTL 415.913 WA-Contra Reg A Naughton #3	WA	\$59	\$0	\$0	\$59	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER	\$-1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,053	
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	\$-3,366	\$0	\$0	\$0	\$0	\$0	\$0	\$-3,366	
2831000	AC DEF IN TX UTIL 287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	\$-675	\$0	\$0	\$0	\$0	\$0	\$0	\$-675	
2831000	AC DEF IN TX UTIL 287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	\$-266	\$0	\$0	\$0	\$0	\$0	\$0	\$-266	
2831000	AC DEF IN TX UTIL 287944	DTL - REG. ASSET FEDERAL INT EXP	UT	\$-173	\$0	\$0	\$0	\$0	\$-173	\$0	\$0	
2831000	AC DEF IN TX UTIL 287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	\$67	\$0	\$0	\$0	\$0	\$67	\$0	\$0	
2831000	AC DEF IN TX UTIL 287948	DTL 415.502 Cholla Plant Transaction Cos	OR	\$109	\$0	\$109	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287949	DTL 415.503 Cholla Plant Transaction Cos	WA	\$196	\$0	\$0	\$196	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	\$-47	\$0	\$0	\$0	\$0	\$0	\$0	\$-47	
2831000	AC DEF IN TX UTIL 287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	\$-2,153	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,153	
2831000	AC DEF IN TX UTIL 287968	DTL 415.914 RA UT Naughton U3 Cost	UT	\$-88	\$0	\$0	\$0	\$0	\$-88	\$0	\$0	
2831000	AC DEF IN TX UTIL 287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	\$-32	\$0	\$0	\$0	\$-32	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL 287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$25	
2831000	AC DEF IN TX UTIL 287990	DTL - PMI Def Tax	SE	\$-13,340	\$-207	\$-3,280	\$-1,014	\$-2,281	\$-5,685	\$-844	\$-48	
2831000 Total				\$-122,158	\$-481	\$-8,511	\$-7,113	\$-7,079	\$-19,646	\$-2,922	\$-123	\$-76,282
Grand Total				\$-3,476,045	\$-75,416	\$-928,757	\$-215,988	\$-481,345	\$-1,476,809	\$-193,981	\$-9,815	\$-46,027



**Investment Tax Credit Balance (Actuals)**

13 Month Average as of December 2012

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	-\$336	-\$11	-\$238	-\$48	-\$37	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-\$551	-\$30	-\$373	-\$74	-\$64	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-\$849	-\$46	-\$574	-\$113	-\$99	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-\$882	-\$42	-\$570	-\$116	-\$137	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-\$150	-\$6	-\$92	-\$23	-\$25	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-\$344	-\$17	-\$194	-\$53	-\$71	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-\$246	-\$4	-\$39	-\$10	-\$43	-\$116	-\$34	\$0	\$0
<b>2551000 Total</b>					<b>-\$3,358</b>	<b>-\$156</b>	<b>-\$2,081</b>	<b>-\$435</b>	<b>-\$475</b>	<b>-\$116</b>	<b>-\$34</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>					<b>-\$3,358</b>	<b>-\$156</b>	<b>-\$2,081</b>	<b>-\$435</b>	<b>-\$475</b>	<b>-\$116</b>	<b>-\$34</b>	<b>\$0</b>	<b>\$0</b>





**Customer Advances (Actuals)**  
 13 Month Average as of December 2012  
 Allocation Method - Factor 2010 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	210550	Payments Received Uncompleted Projects	IDU	-\$190	\$0	\$0	\$0	\$0	\$0	\$0	-\$190	\$0
2520000	210550	Payments Received Uncompleted Projects	OR	-\$2,688	\$0	-\$2,688	\$0	\$0	\$0	\$0	\$0	\$0
2520000	210550	Payments Received Uncompleted Projects	SG	-\$3,053	-\$49	-\$792	-\$243	-\$474	-\$1,307	-\$177	-\$12	\$0
2520000	210550	Payments Received Uncompleted Projects	UT	-\$1,200	\$0	\$0	\$0	\$0	-\$1,200	\$0	\$0	\$0
2520000	210550	Payments Received Uncompleted Projects	WA	-\$12	\$0	\$0	-\$12	\$0	\$0	\$0	\$0	\$0
2520000	210550	Payments Received Uncompleted Projects	WYP	-\$99	\$0	\$0	\$0	-\$99	\$0	\$0	\$0	\$0
2520000	210550	Payments Received Uncompleted Projects	WYU	-\$926	\$0	\$0	\$0	-\$926	\$0	\$0	\$0	\$0
2520000	210552	Transm Payments Received-Studies, Other	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	210553	Transmission Payments Received - Capital	SG	-\$2,585	-\$41	-\$670	-\$206	-\$401	-\$1,107	-\$149	-\$10	\$0
2520000	285460	Transm Intercon Deposits - w/3rd Party	SG	-\$11,001	-\$176	-\$2,852	-\$876	-\$1,708	-\$4,710	-\$636	-\$43	\$0
<b>2520000 Total</b>				<b>-\$21,753</b>	<b>-\$266</b>	<b>-\$7,002</b>	<b>-\$1,337</b>	<b>-\$3,607</b>	<b>-\$8,324</b>	<b>-\$1,153</b>	<b>-\$64</b>	<b>\$0</b>
2521000	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2521000 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2521100	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2521100 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2523990 Total</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>				<b>-\$21,753</b>	<b>-\$266</b>	<b>-\$7,002</b>	<b>-\$1,337</b>	<b>-\$3,607</b>	<b>-\$8,324</b>	<b>-\$1,153</b>	<b>-\$64</b>	<b>\$0</b>

