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REPORT NAME: Results of Operations for period ended December 31, 2013

COMPANY NAME: PacifiCorp

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? 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: RE (Electric) RG (Gas) RW (Water) RO (Other)

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

Statute

Order

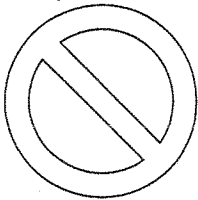
Other

Is this report associated with a specific docket/case? No 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
- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715

Please file the above reports according to their individual instructions.

April 29, 2014

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

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

Attn: Filing Center

Re: RE 56 – Results of Operations for period ended December 2013

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2013 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, 2013, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2010 Protocol inter-jurisdictional allocation methodology.

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

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

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

For informal inquiries, please contact Gary Tawwater, Manager, Regulatory Affairs, at (503) 813-6805.

Sincerely,



R. Bryce Dalley
Vice President, Regulation

Enclosures

cc: ICNU
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2013

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2010 Protocol
Results of Operations December 2013

	(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	1,251,008,728	(51,747,443)	1,199,261,285	4,236,588	1,203,497,873	20,454,101	1,223,951,974
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	80,150,268	-	80,150,268	-	80,150,268	58,226,608	138,376,876
5 Other Operating Revenues	47,988,391	(8,311,551)	39,676,840	(131,379)	39,545,461	2,691,283	42,236,744
6 Total Operating Revenues	1,379,147,387	(60,058,994)	1,319,088,393	4,105,209	1,323,193,602	81,371,992	1,404,565,594
7							
8 Operating Expenses:							
9 Steam Production	278,626,450	1,865,747	280,492,197	103,573	280,595,770	19,139,452	299,735,222
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	10,233,023	(17,632)	10,215,391	15,800	10,231,191	(58,007)	10,173,184
12 Other Power Supply	269,116,030	(17,230,787)	251,885,243	40,192	251,925,436	16,127,825	268,053,260
13 Transmission	50,007,807	(357,417)	49,650,390	17,475	49,667,865	2,836,760	52,504,625
14 Distribution	68,954,070	(533)	68,953,537	101,027	69,054,564	(364,779)	68,689,786
15 Customer Accounting	31,582,009	(54,965)	31,527,044	64,931	31,591,975	(349,135)	31,242,839
16 Customer Service	29,932,419	(26,450,535)	3,481,885	8,357	3,490,242	(29,921)	3,460,321
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	49,624,465	(709,885)	48,914,580	90,396	49,004,976	5,484,752	54,489,729
xx							
19 Total O&M Expenses	788,076,274	(42,956,006)	745,120,268	441,751	745,562,019	42,786,947	788,348,966
20							
20 Depreciation	158,756,659	18,946,445	177,703,103	16,790,850	194,493,954	747,240	195,241,194
21 Amortization	12,161,436	907,634	13,069,069	59	13,069,128	(20,654)	13,048,474
22 Taxes Other Than Income	65,248,483	-	65,248,483	-	65,248,483	1,345,813	66,594,295
23 Income Taxes - Federal	34,222,515	(11,306,097)	22,916,417	704,610	23,621,027	(20,610,379)	3,010,648
24 Income Taxes - State	7,040,332	(1,536,311)	5,504,022	95,745	5,599,766	(2,927,721)	2,672,046
25 Income Taxes - Def Net	46,332,354	1,882,018	48,214,372	(6,372,317)	41,842,054	37,261,904	79,103,958
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	39,895	(72,735)	(32,840)	-	(32,840)	(47,080)	(79,920)
xx							
28 Total Operating Expenses:	1,111,877,947	(34,135,054)	1,077,742,893	11,660,698	1,089,403,591	58,536,070	1,147,939,661
29							
30 Operating Rev For Return:	267,269,440	(25,923,940)	241,345,500	(7,555,488)	233,790,011	22,835,922	256,625,934
31							
32 Rate Base:							
33 Electric Plant In Service	6,428,200,278	1,474,379	6,429,674,657	75,371,875	6,505,046,532	136,557,060	6,641,603,591
34 Plant Held For Future Use	14,480,934	(14,480,934)	(0)	-	(0)	-	(0)
35 Misc Deferred Debits	22,152,819	-	22,152,819	-	22,152,819	4,160,575	26,313,394
36 Elec Plant Acq Adj	10,987,378	0	10,987,378	-	10,987,378	(1,221,022)	9,766,356
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	8,996,984	-	8,996,984	-	8,996,984	-	8,996,984
39 Fuel Stock	63,366,915	-	63,366,915	-	63,366,915	(7,290,227)	56,076,688
40 Material & Supplies	59,030,921	-	59,030,921	-	59,030,921	-	59,030,921
41 Working Capital	21,125,873	(1,225,751)	19,900,121	27,286	19,927,407	401,386	20,328,793
42 Weatherization Loans	(1,191)	-	(1,191)	-	(1,191)	-	(1,191)
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	6,628,340,911	(14,232,307)	6,614,108,605	75,399,161	6,689,507,766	132,607,771	6,822,115,537
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,183,676,087)	(53,400,478)	(2,237,076,565)	(16,805,762)	(2,253,882,327)	132,037	(2,253,750,290)
48 Accum Prov For Amort	(139,124,828)	(2,222,598)	(141,347,427)	(59)	(141,347,485)	(32,549)	(141,380,034)
49 Accum Def Income Tax	(990,747,501)	(5,188,075)	(995,935,576)	3,186,159	(992,749,416)	(18,901,610)	(1,011,651,027)
50 Unamortized ITC	(1,158,146)	-	(1,158,146)	-	(1,158,146)	-	(1,158,146)
51 Customer Adv For Const	(8,206,850)	3,729,705	(4,477,144)	-	(4,477,144)	-	(4,477,144)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(21,718,999)	-	(21,718,999)	-	(21,718,999)	(37,992)	(21,756,991)
54							
55 Total Rate Base Deductions	(3,344,632,411)	(57,081,446)	(3,401,713,857)	(13,619,662)	(3,415,333,518)	(18,840,114)	(3,434,173,633)
56							
57 Total Rate Base:	3,283,708,500	(71,313,752)	3,212,394,748	61,779,499	3,274,174,247	113,767,657	3,387,941,904
58							
59 Return on Rate Base	8.139%		7.513%		7.140%		7.575%
xx							
60 Return on Equity	10.701%	-1.194%	9.506%	-0.710%	8.796%	0.828%	9.624%
61							
62 TAX CALCULATION:							
63 Operating Revenue	354,864,641	(36,884,331)	317,980,310	(13,127,451)	304,852,859	36,559,727	341,412,586
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(14,733,441)	-	(14,733,441)	-	(14,733,441)	-	(14,733,441)
66 Interest	88,893,984	(8,061,306)	80,832,678	1,554,542	82,387,220	2,862,707	85,249,927
67 Schedule "M" Additions	217,384,259	(4,861,536)	212,522,723	16,790,909	229,313,632	149,745	229,463,377
68 Schedule "M" Deductions	343,014,956	154,884	343,169,840	-	343,169,840	98,334,008	441,503,849
69 Income Before Tax	155,073,402	(33,839,445)	121,233,957	2,108,916	123,342,872	(64,487,243)	58,855,629
70							
71 State Income Taxes	7,040,332	(1,536,311)	5,504,022	95,745	5,599,766	(2,927,721)	2,672,046
72 Taxable Income	148,033,070	(32,303,135)	115,729,935	2,013,171	117,743,106	(61,559,522)	56,183,584
73							
74 Federal Income Taxes + Other	34,222,515	(11,306,097)	22,916,417	704,610	23,621,027	(20,610,379)	3,010,648

(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	(27,056,754)	(27,056,754)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	58,226,608	-	-	58,226,608	-	-	-
5 Other Operating Revenues	(5,751,647)	(6,092,910)	(503,996)	845,259	-	-	-
6 Total Operating Revenues	25,418,207	(33,149,664)	(503,996)	59,071,866	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	21,108,772	-	3,929,834	17,378,886	(199,948)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(59,839)	-	(19,643)	-	(43,177)	-	2,981
12 Other Power Supply	(1,062,770)	-	1,560,191	(2,588,163)	(34,276)	-	(522)
13 Transmission	2,496,818	(357,417)	(30,719)	2,899,857	(14,903)	-	-
14 Distribution	(264,284)	-	(178,129)	-	(86,156)	-	-
15 Customer Accounting	(339,170)	-	(263,471)	-	(55,699)	-	-
16 Customer Service & Info	(26,472,099)	-	(26,465,226)	-	(6,873)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	4,865,264	-	4,418,482	-	(77,090)	894,328	(370,457)
19 Total O&M Expenses	272,692	(357,417)	(17,068,680)	17,690,580	(518,121)	894,328	(367,999)
20 Depreciation	36,484,536	-	-	(20,595)	39,002,663	-	(2,497,532)
21 Amortization	887,038	-	-	-	74,361	-	812,677
22 Taxes Other Than Income	1,345,813	-	(643,951)	-	-	1,989,763	-
23 Income Taxes: Federal	(31,211,866)	(10,884,114)	2,857,201	13,832,783	(9,070,108)	1,189,366	(29,136,994)
24 State	(4,368,287)	(1,478,970)	388,246	1,879,645	(1,232,477)	34,502	(3,959,234)
25 Deferred Income Taxes	32,771,604	(64,033)	3,299,878	-	(4,330,904)	-	33,866,663
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(119,816)	(47,080)	(72,735)	-	-	-	-
28 Total Operating Expenses:	36,061,713	(12,831,615)	(11,240,041)	33,362,413	23,925,414	4,107,960	(1,282,418)
29							
30 Operating Rev For Return:	(10,643,506)	(20,318,049)	10,736,045	25,689,453	(23,925,414)	(4,107,960)	1,282,418
31							
32 Rate Base:							
33 Electric Plant in Service	213,403,314	-	-	(198,876)	-	-	213,602,189
34 Plant Held for Future Use	(14,480,934)	-	-	-	-	-	(14,480,934)
35 Misc Deferred Debits	4,160,575	-	-	-	-	-	4,160,575
36 Elec Plant Acq Adj	(1,221,022)	-	-	-	-	-	(1,221,022)
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(7,290,227)	-	-	-	-	-	(7,290,227)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(797,080)	-	-	-	-	-	(797,080)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	193,774,626	-	-	(198,876)	-	-	193,973,501
45							
46 Deductions:							
47 Accum Prov For Deprec	(70,074,203)	-	-	240,641	(78,560,015)	-	8,245,172
48 Accum Prov For Amort	(2,255,206)	-	-	-	(32,608)	-	(2,222,598)
49 Accum Def Income Tax	(20,903,526)	18,467	(7,906,320)	-	2,165,452	(12,157,353)	(3,023,773)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	3,729,705	-	-	-	-	-	3,729,705
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(37,992)	(37,992)	-	-	-	-	-
54							
55 Total Deductions:	(89,541,221)	(19,525)	(7,906,320)	240,641	(76,427,171)	(12,157,353)	6,728,506
56							
57 Total Rate Base:	104,233,404	(19,525)	(7,906,320)	41,765	(76,427,171)	(12,157,353)	200,702,007
58							
59							
60 Estimated ROE impact	-1.077%	-1.180%	0.662%	1.492%	-1.053%	-0.182%	-0.824%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(13,452,055)	(32,745,167)	17,281,371	41,401,881	(38,558,903)	(2,884,091)	2,052,854
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(3,644,057)	-	-	-	-	(3,644,057)	-
70 Schedule "M" Additions	12,079,118	222,298	(3,088,879)	-	11,551,691	-	3,394,009
72 Schedule "M" Deductions	98,488,893	53,571	5,640,813	-	139,859	-	92,654,650
73 Income Before Tax	(96,217,773)	(32,576,439)	8,551,678	41,401,881	(27,147,071)	759,966	(87,207,787)
74							
76 State Income Taxes	(4,368,287)	(1,478,970)	388,246	1,879,645	(1,232,477)	34,502	(3,959,234)
77 Taxable Income	(91,849,486)	(31,097,469)	8,163,432	39,522,236	(25,914,594)	725,463	(63,248,554)
78							
79 Federal Income Taxes	(31,211,866)	(10,884,114)	2,857,201	13,832,783	(9,070,108)	1,189,366	(29,136,994)

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	(51,747,443)	(51,747,443)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(8,311,551)	(8,311,551)	-	-	-	-	-
6 Total Operating Revenues	(60,058,994)	(60,058,994)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	1,865,747	-	1,865,747	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(17,632)	-	-	-	-	-	(17,632)
12 Other Power Supply	(17,230,787)	-	(1,064,089)	(16,166,175)	-	-	(522)
13 Transmission	(357,417)	(357,417)	-	-	-	-	-
14 Distribution	(533)	-	(533)	-	-	-	-
15 Customer Accounting	(54,965)	-	(54,965)	-	-	-	-
16 Customer Service & Info	(26,450,535)	-	(26,450,535)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(709,885)	-	(339,427)	-	-	-	(370,457)
19 Total O&M Expenses	(42,956,006)	(357,417)	(26,043,803)	(16,166,175)	-	-	(388,611)
20 Depreciation	18,946,445	-	-	-	21,443,976	-	(2,497,532)
21 Amortization	907,634	-	-	-	-	-	907,634
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(11,306,097)	(19,872,696)	5,809,119	5,401,281	(7,164,647)	2,693,363	1,827,483
24 State	(1,536,311)	(2,700,369)	789,363	733,944	(973,557)	365,983	248,325
25 Deferred Income Taxes	1,882,018	(84,280)	3,299,878	-	-	-	(1,333,581)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(72,735)	-	(72,735)	-	-	-	-
28 Total Operating Expenses:	(34,135,054)	(23,014,762)	(16,218,178)	(10,030,950)	13,305,773	3,059,346	(1,236,282)
29							
30 Operating Rev For Return:	(25,923,940)	(37,044,232)	16,218,178	10,030,950	(13,305,773)	(3,059,346)	1,236,282
31							
32 Rate Base:							
33 Electric Plant In Service	1,474,379	-	-	-	-	-	1,474,379
34 Plant Held for Future Use	(14,480,934)	-	-	-	-	-	(14,480,934)
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	0	-	-	-	-	-	0
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(1,225,751)	-	-	-	-	-	(1,225,751)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(14,232,307)	-	-	-	-	-	(14,232,307)
45							
46 Deductions:							
47 Accum Prov For Deprec	(53,400,478)	-	-	-	(61,645,649)	-	8,245,172
48 Accum Prov For Amort	(2,222,598)	-	-	-	-	-	(2,222,598)
49 Accum Def Income Tax	(5,188,075)	4,049	(7,906,320)	-	-	(12,157,353)	14,871,548
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	3,729,705	-	-	-	-	-	3,729,705
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(57,081,446)	4,049	(7,906,320)	-	(61,645,649)	(12,157,353)	24,623,827
56							
57 Total Rate Base:	(71,313,752)	4,049	(7,906,320)	-	(61,645,649)	(12,157,353)	10,391,521
58							
59							
60 Estimated ROE impact	-1.194%	-2.151%	0.982%	0.583%	-0.491%	-0.121%	0.023%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(36,884,331)	(59,701,577)	26,116,538	16,166,175	(21,443,976)	-	1,978,509
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(8,061,306)	-	-	-	-	(8,061,306)	-
70 Schedule "M" Additions	(4,861,536)	222,077	(3,088,879)	-	-	-	(1,994,734)
72 Schedule "M" Deductions	154,884	-	5,640,813	-	-	-	(5,485,929)
73 Income Before Tax	(33,839,445)	(59,479,500)	17,386,846	16,166,175	(21,443,976)	8,061,306	5,469,704
74							
76 State Income Taxes	(1,536,311)	(2,700,369)	789,363	733,944	(973,557)	365,983	248,325
77 Taxable Income	(32,303,135)	(56,779,131)	16,597,483	15,432,231	(20,470,420)	7,695,323	5,221,380
78							
79 Federal Income Taxes	(11,306,097)	(19,872,696)	5,809,119	5,401,281	(7,164,647)	2,693,363	1,827,483

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	4,236,588	4,236,588	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(131,379)	372,617	(503,996)	-	-	-	-
6 Total Operating Revenues	4,105,209	4,609,205	(503,996)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	103,573	-	103,573	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	15,800	-	15,800	-	-	-	-
12 Other Power Supply	40,192	-	40,192	-	-	-	-
13 Transmission	17,475	-	17,475	-	-	-	-
14 Distribution	101,027	-	101,027	-	-	-	-
15 Customer Accounting	64,931	-	64,931	-	-	-	-
16 Customer Service & Info	8,357	-	8,357	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	90,396	-	90,396	-	-	-	-
19 Total O&M Expenses	441,751	-	441,751	-	-	-	-
20 Depreciation	16,790,850	-	-	-	16,790,850	-	-
21 Amortization	59	-	-	-	59	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	704,610	1,539,981	(315,984)	-	(563,712)	(519,388)	563,712
24 State	95,745	209,258	(42,937)	-	(76,599)	(70,576)	76,599
25 Deferred Income Taxes	(6,372,317)	-	-	-	(5,732,007)	-	(640,311)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	11,660,698	1,749,239	82,831	-	10,418,592	(589,964)	(0)
29							
30 Operating Rev For Return:	(7,555,488)	2,859,966	(586,827)	-	(10,418,592)	589,964	0
31							
32 Rate Base:							
33 Electric Plant In Service	75,371,875	-	-	-	-	-	75,371,875
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	27,286	-	-	-	-	-	27,286
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	75,399,161	-	-	-	-	-	75,399,161
45							
46 Deductions:							
47 Accum Prov For Deprec	(16,805,762)	-	-	-	(16,805,762)	-	-
48 Accum Prov For Amort	(59)	-	-	-	(59)	-	-
49 Accum Def Income Tax	3,186,159	-	-	-	2,866,003	-	320,156
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(13,619,662)	-	-	-	(13,939,818)	-	320,156
56							
57 Total Rate Base:	61,779,499	-	-	-	(13,939,818)	-	75,719,317
58							
59							
60 Estimated ROE impact	-0.710%	0.170%	-0.035%	0.000%	-0.559%	0.035%	-0.330%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(13,127,451)	4,609,205	(945,747)	-	(16,790,909)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,554,542	-	-	-	-	1,554,542	-
70 Schedule "M" Additions	16,790,909	-	-	-	15,103,706	-	1,687,203
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	2,108,916	4,609,205	(945,747)	-	(1,687,203)	(1,554,542)	1,687,203
74							
76 State Income Taxes	95,745	209,258	(42,937)	-	(76,599)	(70,576)	76,599
77 Taxable Income	2,013,171	4,399,947	(902,810)	-	(1,610,604)	(1,483,966)	1,610,604
78							
79 Federal Income Taxes	704,610	1,539,981	(315,984)	-	(563,712)	(519,388)	563,712

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	20,454,101	20,454,101	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	58,226,608	-	-	58,226,608	-	-	-
5 Other Operating Revenues	2,691,283	1,846,025	-	845,259	-	-	-
6 Total Operating Revenues	81,371,992	22,300,126	-	59,071,866	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	19,139,452	-	1,960,514	17,378,886	(199,948)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(58,007)	-	(35,442)	-	(43,177)	-	20,612
12 Other Power Supply	16,127,825	-	2,584,088	13,578,013	(34,276)	-	-
13 Transmission	2,836,760	-	(48,195)	2,859,857	(14,903)	-	-
14 Distribution	(364,779)	-	(278,623)	-	(86,156)	-	-
15 Customer Accounting	(349,135)	-	(293,437)	-	(55,699)	-	-
16 Customer Service & Info	(29,921)	-	(23,048)	-	(6,873)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	5,484,752	-	4,667,514	-	(77,090)	694,328	-
19 Total O&M Expenses	42,786,947	-	8,533,371	33,856,756	(518,121)	894,328	20,612
20 Depreciation	747,240	-	-	(20,595)	767,836	-	-
21 Amortization	(20,654)	-	-	-	74,303	-	(94,957)
22 Taxes Other Than Income	1,345,813	-	(643,951)	-	-	1,989,763	-
23 Income Taxes: Federal	(20,610,379)	7,448,600	(2,635,934)	8,431,502	(1,341,749)	(984,609)	(31,528,188)
24 State	(2,927,721)	1,012,141	(358,180)	1,145,701	(182,321)	(260,905)	(4,284,157)
25 Deferred Income Taxes	37,261,904	20,247	-	-	1,401,103	-	35,840,554
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(47,080)	(47,080)	-	-	-	-	-
28 Total Operating Expenses:	58,536,070	8,433,908	4,895,307	43,413,363	201,050	1,638,578	(46,136)
29							
30 Operating Rev For Return:	22,835,922	13,866,218	(4,895,307)	15,658,503	(201,050)	(1,638,578)	46,136
31							
32 Rate Base:							
33 Electric Plant In Service	136,557,060	-	-	(198,876)	-	-	136,755,935
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	4,160,575	-	-	-	-	-	4,160,575
36 Elec Plant Acq Adj	(1,221,022)	-	-	-	-	-	(1,221,022)
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(7,290,227)	-	-	-	-	-	(7,290,227)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	401,386	-	-	-	-	-	401,386
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	132,607,771	-	-	(198,876)	-	-	132,806,647
45							
46 Deductions:							
47 Accum Prov For Deprec	132,037	-	-	240,641	(108,604)	-	-
48 Accum Prov For Amort	(32,549)	-	-	-	(32,549)	-	-
49 Accum Def Income Tax	(18,901,610)	14,418	-	-	(700,551)	-	(18,215,477)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(37,992)	(37,992)	-	-	-	-	-
54							
55 Total Deductions:	(18,840,114)	(23,574)	-	240,641	(841,704)	-	(18,215,477)
56							
57 Total Rate Base:	113,767,657	(23,574)	-	41,765	(841,704)	-	114,591,170
58							
59							
60 Estimated ROE impact	0.626%	0.808%	-0.285%	0.912%	-0.008%	-0.095%	-0.458%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	36,559,727	22,347,206	(7,889,421)	25,235,706	(324,018)	(2,884,091)	74,345
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,862,707	-	-	-	-	2,862,707	-
70 Schedule "M" Additions	149,745	221	-	-	(3,552,015)	-	3,701,539
72 Schedule "M" Deductions	98,334,008	53,571	-	-	139,859	-	98,140,579
73 Income Before Tax	(64,487,243)	22,293,856	(7,889,421)	25,235,706	(4,015,891)	(5,746,798)	(94,364,695)
74							
76 State Income Taxes	(2,927,721)	1,012,141	(358,180)	1,145,701	(182,321)	(260,905)	(4,284,157)
77 Taxable Income	(61,559,522)	21,281,715	(7,531,241)	24,090,005	(3,833,570)	(5,485,894)	(90,080,538)
78							
79 Federal Income Taxes	(20,610,379)	7,448,600	(2,635,934)	8,431,502	(1,341,749)	(984,609)	(31,528,188)

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2013
FILE:	JAM December 2013 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/28/2014
TIME:	4:30:38 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	1.658
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.35%	5.31%	2.516%
PREFERRED	0.22%	5.47%	0.012%
COMMON	52.44%	9.80%	5.139%
	<u>100.00%</u>		<u>7.667%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2012 to 12/31/2013

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			OREGON	
		TOTAL	OTHER	OREGON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,644,073,132	3,393,064,405	1,251,008,728	(27,056,754)	1,223,951,974
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	325,520,827	245,370,558	80,150,268	58,226,608	138,376,876
5 Other Operating Revenues	2.4	183,500,845	135,512,454	47,988,391	(5,751,647)	42,236,744
6 Total Operating Revenues	2.4	5,153,094,804	3,773,947,417	1,379,147,387	25,418,207	1,404,565,594
7						
8 Operating Expenses:						
9 Steam Production	2.5	1,127,469,876	848,843,426	278,626,450	21,108,772	299,735,222
10 Nuclear Production	2.6	0	0	0	0	0
11 Hydro Production	2.7	40,607,575	30,374,552	10,233,023	(59,839)	10,173,184
12 Other Power Supply	2.9	1,109,294,745	840,178,715	269,116,030	(1,062,770)	268,053,260
13 Transmission	2.10	198,670,132	148,662,325	50,007,807	2,496,818	52,504,625
14 Distribution	2.12	208,439,397	139,485,327	68,954,070	(264,284)	68,689,786
15 Customer Accounting	2.12	87,534,326	55,952,317	31,582,009	(339,170)	31,242,839
16 Customer Service & Infor	2.13	116,604,669	86,672,249	29,932,419	(26,472,099)	3,460,321
17 Sales	2.13	0	0	0	0	0
18 Administrative & General	2.14	175,836,600	126,212,135	49,624,465	4,865,264	54,489,729
19						
20 Total O & M Expenses	2.14	3,064,457,319	2,276,381,045	788,076,274	272,692	788,348,966
21						
22 Depreciation	2.16	581,390,974	422,634,315	158,756,659	36,484,536	195,241,194
23 Amortization	2.17	53,011,726	40,850,290	12,161,436	887,038	13,048,474
24 Taxes Other Than Income	2.17	169,647,183	104,398,700	65,248,483	1,345,813	66,594,295
25 Income Taxes - Federal	2.20	65,230,852	31,008,337	34,222,515	(31,211,866)	3,010,648
26 Income Taxes - State	2.20	18,348,596	11,308,263	7,040,332	(4,368,287)	2,672,046
27 Income Taxes - Def Net	2.19	221,089,384	174,757,030	46,332,354	32,771,604	79,103,958
28 Investment Tax Credit Adj.	2.17	(1,812,064)	(1,812,064)	0	0	0
29 Misc Revenue & Expense	2.4	72,571	32,676	39,895	(119,816)	(79,920)
30						
31 Total Operating Expenses	2.20	4,171,436,540	3,059,558,593	1,111,877,947	36,061,713	1,147,939,661
32						
33 Operating Revenue for Return		981,658,264	714,388,824	267,269,440	(10,643,506)	256,625,934
34						
35 Rate Base:						
36 Electric Plant in Service	2.30	24,044,227,134	17,616,026,856	6,428,200,278	213,403,314	6,641,603,591
37 Plant Held for Future Use	2.31	51,136,937	36,656,003	14,480,934	(14,480,934)	(0)
38 Misc Deferred Debits	2.33	322,789,053	300,636,234	22,152,819	4,160,575	26,313,394
39 Elec Plant Acq Adj	2.31	43,601,075	32,613,696	10,987,378	(1,221,022)	9,766,356
40 Nuclear Fuel	2.31	0	0	0	0	0
41 Prepayments	2.32	36,769,576	27,772,592	8,996,984	0	8,996,984
42 Fuel Stock	2.32	258,342,592	194,975,677	63,366,915	(7,290,227)	56,076,688
43 Material & Supplies	2.32	209,627,150	150,596,229	59,030,921	0	59,030,921
44 Working Capital	2.33	56,743,789	35,617,917	21,125,873	(797,080)	20,328,793
45 Weatherization Loans	2.31	(6,654,265)	(6,653,074)	(1,191)	0	(1,191)
46 Miscellaneous Rate Base	2.34	0	0	0	0	0
47						
48 Total Electric Plant		25,016,583,041	18,388,242,129	6,628,340,911	193,774,626	6,822,115,537
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.38	(7,586,382,329)	(5,402,706,241)	(2,183,676,087)	(70,074,203)	(2,253,750,290)
52 Accum Prov For Amort	2.39	(507,301,194)	(368,176,366)	(139,124,828)	(2,255,206)	(141,380,034)
53 Accum Def Income Taxes	2.35	(3,755,891,193)	(2,765,143,693)	(990,747,501)	(20,903,526)	(1,011,651,027)
54 Unamortized ITC	2.35	(2,008,910)	(850,763)	(1,158,146)	0	(1,158,146)
55 Customer Adv for Const	2.34	(22,253,656)	(14,046,806)	(8,206,850)	3,729,705	(4,477,144)
56 Customer Service Deposits	2.34	0	0	0	0	0
57 Misc. Rate Base Deductions	2.34	(130,337,337)	(108,618,338)	(21,718,999)	(37,992)	(21,756,991)
58						
59 Total Rate Base Deductions		(12,004,174,619)	(8,659,542,208)	(3,344,632,411)	(89,541,221)	(3,434,173,633)
60						
61 Total Rate Base		13,012,408,422	9,728,699,921	3,283,708,500	104,233,404	3,387,941,904
62						
63 Return on Rate Base		7.544%		8.139%		7.575%
64						
65 Return on Equity		9.565%		10.701%		9.624%
66 Net Power Costs		1,612,771,000		398,683,413		358,370,300
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact		109,968,682		27,750,827		28,631,710
69 Rate Base Decrease		(845,700,451)		(198,751,548)		(219,354,819)

ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		16,502,067	12,343,581	4,158,486	(167,331)	3,991,155	
217		P	SG		1,589,656	1,189,066	400,590	-	400,590	
218				B2	18,091,723	13,532,647	4,559,076	(167,331)	4,391,745	
219	501	Fuel Related-Non NPC								
221		P	SE		14,056,024	10,608,327	3,447,696	(35,055)	3,412,642	
222		P	SE		-	-	-	-	-	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		3,622,644	2,734,073	888,571	-	888,571	
226				B2	17,678,667	13,342,400	4,336,268	(35,055)	4,301,213	
227	501NPC	Fuel Related-NPC								
229		P	S		(42,115)	(42,115)	-	-	-	
230		P	SE		745,041,464	562,295,836	182,745,628	17,627,792	200,373,420	
231		P	SE		-	-	-	-	-	
232		P	SE		-	-	-	-	-	
233		P	SE		52,604,692	39,701,682	12,903,010	-	12,903,010	
234				B2	797,604,041	601,955,403	195,648,638	17,627,792	213,276,430	
235										
236		Total Fuel Related			815,282,708	615,297,803	199,984,905	17,592,738	217,577,643	
237	502	Steam Expenses								
239		P	SG		35,908,528	26,859,655	9,048,873	-	9,048,873	
240		P	SG		8,008,051	5,990,039	2,018,012	-	2,018,012	
241				B2	43,916,579	32,849,694	11,066,885	-	11,066,885	
242	503	Steam From Other Sources-Non-NPC								
244		P	SE		-	-	-	-	-	
245				B2	-	-	-	-	-	
246	503NPC	Steam From Other Sources-NPC								
248		P	SE		4,312,439	3,254,673	1,057,766	(248,906)	808,859	
249				B2	4,312,439	3,254,673	1,057,766	(248,906)	808,859	
250	505	Electric Expenses								
252		P	SG		3,015,550	2,255,638	759,912	-	759,912	
253		P	SG		933,545	698,294	235,251	-	235,251	
254				B2	3,949,096	2,953,932	995,164	-	995,164	
255	506	Misc. Steam Expense								
257		P	SG		52,863,293	39,541,855	13,321,438	(2,940)	13,318,498	
258		P	SE		-	-	-	-	-	
259		P	SG		2,155,002	1,611,946	543,056	-	543,056	
260				B2	55,018,295	41,153,801	13,864,494	(2,940)	13,861,554	
261	507	Rents								
263		P	SG		496,045	371,043	125,002	-	125,002	
264		P	SG		-	-	-	-	-	
265				B2	496,045	371,043	125,002	-	125,002	
266	510	Maint Supervision & Engineering								
268		P	SG		4,695,811	3,512,477	1,183,335	1,865,747	3,049,081	
269		P	SG		2,635,668	1,971,486	664,183	-	664,183	
270				B2	7,331,480	5,483,962	1,847,517	1,865,747	3,713,264	
271	511	Maintenance of Structures								
275		P	SG		29,067,236	21,742,354	7,324,882	-	7,324,882	
276		P	SG		928,885	694,808	234,077	-	234,077	
277				B2	29,996,120	22,437,162	7,558,959	-	7,558,959	
278	512	Maintenance of Boiler Plant								
280		P	SG		97,617,962	73,018,442	24,599,519	2,069,465	26,668,984	
281		P	SG		5,588,244	4,180,019	1,408,226	-	1,408,226	
282				B2	103,206,206	77,198,461	26,007,745	2,069,465	28,077,210	
283	513	Maintenance of Electric Plant								
285		P	SG		30,397,840	22,737,648	7,660,191	-	7,660,191	
286		P	SG		693,907	519,044	174,863	-	174,863	
287				B2	31,091,746	23,256,692	7,835,054	-	7,835,054	
288	514	Maintenance of Misc. Steam Plant								
290		P	SG		10,688,131	7,994,745	2,693,386	-	2,693,386	
291		P	SG		4,089,307	3,058,810	1,030,497	-	1,030,497	
292				B2	14,777,438	11,053,555	3,723,883	-	3,723,883	
293										
294		Total Steam Power Generation			B2	1,127,469,876	848,843,426	278,626,450	21,108,772	299,735,222

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
295 296 297	517	Operation Super & Engineering P	SG	B2	-	-	-	-	-
298 299 300 301 302 303	518	Nuclear Fuel Expense P	SE	B2	-	-	-	-	-
304 305 306 307	519	Coolants and Water P	SG	B2	-	-	-	-	-
308 309 310 311 312 313	520	Steam Expenses P	SG	B2	-	-	-	-	-
314 315 316 317	523	Electric Expenses P	SG	B2	-	-	-	-	-
318 319 320 321	524	Misc. Nuclear Expenses P	SG	B2	-	-	-	-	-
322 323 324 325	528	Maintenance Super & Engineering P	SG	B2	-	-	-	-	-
326 327 328 329	529	Maintenance of Structures P	SG	B2	-	-	-	-	-
330 331 332 333	530	Maintenance of Reactor Plant P	SG	B2	-	-	-	-	-
334 335 336 337	531	Maintenance of Electric Plant P	SG	B2	-	-	-	-	-
338 339 340 341	532	Maintenance of Misc Nuclear P	SG	B2	-	-	-	-	-
342	Total Nuclear Power Generation			B2	-	-	-	-	-
343 344 345 346 347 348	535	Operation Super & Engineering P	DGP		-	-	-	-	-
349 350		P	SG		7,064,852	5,284,525	1,780,328	(95,875)	1,684,453
351 352 353 354 355		P	SG		487,097	364,349	122,747	43,048	165,795
356 357				B2	7,551,949	5,648,874	1,903,075	(52,827)	1,850,248
351 352 353 354 355	536	Water For Power P	DGP		-	-	-	-	-
356 357		P	SG		179,963	134,612	45,350	-	45,350
		P	SG		17,638	13,193	4,445	-	4,445
				B2	197,601	147,806	49,795	-	49,795

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
358	537	Hydraulic Expenses								
359		P	DGP		-	-	-	-	-	
361		P	SG		3,754,693	2,808,518	946,175	20,612	966,787	
362		P	SG		255,087	190,806	64,281	-	64,281	
363				B2	4,009,780	2,999,324	1,010,456	20,612	1,031,068	
364										
365	538	Electric Expenses								
366		P	DGP		-	-	-	-	-	
367		P	SG		-	-	-	-	-	
368		P	SG		-	-	-	-	-	
369				B2	-	-	-	-	-	
370										
371										
372	539	Misc. Hydro Expenses								
373		P	DGP		-	-	-	-	-	
374		P	SG		11,857,678	8,869,568	2,988,110	(7,624)	2,980,486	
375		P	SG		5,271,908	3,943,398	1,328,510	(10,007)	1,318,502	
376				B2	17,129,586	12,812,967	4,316,619	(17,632)	4,298,988	
377										
378										
379										
380	540	Rents (Hydro Generation)								
381		P	DGP		-	-	-	-	-	
382		P	SG		1,067,518	798,506	269,012	-	269,012	
383		P	SG		7,606	5,689	1,917	-	1,917	
384				B2	1,075,124	804,195	270,929	-	270,929	
385										
386										
387	541	Maint Supervision & Engineering								
388		P	DGP		-	-	-	-	-	
389		P	SG		506	378	127	-	127	
390		P	SG		-	-	-	-	-	
391				B2	506	378	127	-	127	
392										
393										
394	542	Maintenance of Structures								
395		P	DGP		-	-	-	-	-	
396		P	SG		830,928	621,536	209,392	-	209,392	
397		P	SG		325,146	243,210	81,936	-	81,936	
398				B2	1,156,074	864,746	291,328	-	291,328	
399										
400										
401										
402										
403										
404	543	Maintenance of Dams & Waterways								
405		P	DGP		-	-	-	-	-	
406		P	SG		1,872,977	1,400,991	471,986	-	471,986	
407		P	SG		419,094	313,483	105,611	-	105,611	
408				B2	2,292,070	1,714,474	577,597	-	577,597	
409										
410										
411	544	Maintenance of Electric Plant								
412		P	DGP		-	-	-	-	-	
413		P	SG		2,265,920	1,694,913	571,007	-	571,007	
414		P	SG		642,051	480,255	161,795	-	161,795	
415				B2	2,907,970	2,175,168	732,802	-	732,802	
416										
417										
418	545	Maintenance of Misc. Hydro Plant								
419		P	DGP		-	-	-	-	-	
420		P	SG		3,334,969	2,494,564	840,405	(7,484)	832,921	
421		P	SG		951,947	712,058	239,889	(2,509)	237,380	
422				B2	4,286,915	3,206,622	1,080,294	(9,992)	1,070,301	
423										
424										
425		Total Hydraulic Power Generation			B2	40,607,575	30,374,552	10,233,023	(59,839)	10,173,184

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
583	565	Transmission of Electricity by Others								
584		T	SG		-	-	-	-	-	
585		T	SE		-	-	-	-	-	
586					-	-	-	-	-	
587										
588	565NPC	Transmission of Electricity by Others-NPC								
589		T	SG		128,747,207	96,303,184	32,444,023	2,963,812	35,407,835	
590		T	SE		8,435,097	6,366,115	2,068,982	(63,955)	2,005,026	
591					137,182,304	102,669,299	34,513,005	2,899,857	37,412,862	
592										
593		Total Transmission of Electricity by Others			B2	137,182,304	102,669,299	34,513,005	2,899,857	37,412,862
594										
595	566	Misc. Transmission Expense								
596		T	SG		4,162,643	3,113,666	1,048,977	(357,417)	691,560	
597										
598				B2	4,162,643	3,113,666	1,048,977	(357,417)	691,560	
599										
600	567	Rents - Transmission								
601		T	SG		2,755,216	2,060,908	694,309	-	694,309	
602										
603				B2	2,755,216	2,060,908	694,309	-	694,309	
604										
605	568	Maint Supervision & Engineering								
606		T	SG		1,608,159	1,202,906	405,253	-	405,253	
607										
608				B2	1,608,159	1,202,906	405,253	-	405,253	
609										
610	569	Maintenance of Structures								
611		T	SG		4,332,133	3,240,445	1,091,688	-	1,091,688	
612										
613				B2	4,332,133	3,240,445	1,091,688	-	1,091,688	
614										
615	570	Maintenance of Station Equipment								
616		T	SG		10,141,753	7,586,052	2,555,700	-	2,555,700	
617										
618				B2	10,141,753	7,586,052	2,555,700	-	2,555,700	
619										
620	571	Maintenance of Overhead Lines								
621		T	SG		18,707,537	13,993,277	4,714,260	(1,127)	4,713,132	
622										
623				B2	18,707,537	13,993,277	4,714,260	(1,127)	4,713,132	
624										
625	572	Maintenance of Underground Lines								
626		T	SG		72,498	54,228	18,269	-	18,269	
627										
628				B2	72,498	54,228	18,269	-	18,269	
629										
630	573	Maint of Misc. Transmission Plant								
631		T	SG		516,090	386,037	130,054	-	130,054	
632										
633				B2	516,090	386,037	130,054	-	130,054	
634										
635		Total Transmission Expense			B2	198,670,132	148,662,325	50,007,807	2,496,818	52,504,625
636										
637		Summary of Transmission Expense by Factor								
638		SE			8,435,097	6,366,115	2,068,982	(63,955)	2,005,026	
639		SG			190,235,035	142,296,210	47,938,826	2,560,773	50,499,599	
640		SNPT			-	-	-	-	-	
641		Total Transmission Expense by Factor				198,670,132	148,662,325	50,007,807	2,496,818	52,504,625
642	580	Operation Supervision & Engineering								
643		DPW	S		1,183,041	853,948	329,093	(72,961)	256,132	
644		DPW	SNPD		11,866,954	8,687,829	3,179,124	(62,798)	3,116,327	
645				B2	13,049,994	9,541,777	3,508,217	(135,759)	3,372,459	
646										
647	581	Load Dispatching								
648		DPW	S		-	-	-	-	-	
649		DPW	SNPD		12,422,223	9,094,344	3,327,880	-	3,327,880	
650				B2	12,422,223	9,094,344	3,327,880	-	3,327,880	
651										
652	582	Station Expense								
653		DPW	S		4,215,751	3,264,115	951,636	-	951,636	
654		DPW	SNPD		48,476	35,490	12,987	-	12,987	
655				B2	4,264,228	3,299,605	964,623	-	964,623	

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
859	923	Outside Services							
860		PTD	S		1,005,003	960,693	44,310	-	44,310
861		CUST	CN		-	-	-	-	-
862		PTD	SO		15,477,851	11,339,863	4,137,988	(72,970)	4,065,019
863				B2	16,482,854	12,300,556	4,182,298	(72,970)	4,109,329
864									
865	924	Property Insurance							
866		PT	S		7,835,293	2,615,590	5,219,703	1,791,220	7,010,923
867		PT	SG		-	-	-	-	-
868		PTD	SO		5,983,471	4,383,796	1,599,675	(7,400)	1,592,275
869				B2	13,818,764	6,999,386	6,819,378	1,783,821	8,603,198
870									
871	925	Injuries & Damages							
872		PTD	S		(271,755)	-	(271,755)	3,040,813	2,769,058
873		PTD	SO		36,423,361	26,685,612	9,737,749	123,786	9,861,535
874				B2	36,151,606	26,685,612	9,465,994	3,164,599	12,630,593
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		16,239,266	11,798,256	4,441,010	-	4,441,010
889		CUST	CN		-	-	-	-	-
890		DMSC	SO		2,295,094	1,681,503	613,591	-	613,591
891		FERC	SG		4,233,877	3,166,949	1,066,928	-	1,066,928
892				B2	22,768,237	16,646,708	6,121,529	-	6,121,529
893									
894	929	Duplicate Charges							
895		LABOR	S		-	-	-	-	-
896		LABOR	SO		(4,312,840)	(3,159,806)	(1,153,033)	(359,514)	(1,512,548)
897				B2	(4,312,840)	(3,159,806)	(1,153,033)	(359,514)	(1,512,548)
898									
899	930	Misc General Expenses							
900		PTD	S		202,046	140,651	61,395	834,366	895,761
901		CUST	CN		-	-	-	-	-
902		P	SG		-	-	-	-	-
903		LABOR	SO		7,325,575	5,367,090	1,958,485	(243,799)	1,714,686
904				B2	7,527,621	5,507,741	2,019,880	590,567	2,610,447
905									
906	931	Rents							
907		PTD	S		942,874	27,912	914,963	-	914,963
908		PTD	SO		5,375,725	3,938,530	1,437,195	-	1,437,195
909				B2	6,318,600	3,966,442	2,352,158	-	2,352,158
910									
911	935	Maintenance of General Plant							
912		G	S		135,860	125,273	10,586	(14)	10,573
913		CUST	CN		56,126	39,067	17,059	-	17,059
914		G	SO		21,010,099	15,393,070	5,617,029	(6,052)	5,610,977
915				B2	21,202,085	15,557,410	5,644,675	(6,066)	5,638,609
916									
917		Total Administrative & General Expense		B2	175,836,600	126,212,135	49,624,465	4,865,264	54,489,729
918									
919		Summary of A&G Expense by Factor							
920		S			25,953,274	16,343,770	9,609,505	5,661,274	15,270,779
921		SO			145,409,059	106,534,091	38,874,968	(796,011)	38,078,957
922		SG			4,233,877	3,166,949	1,066,928	-	1,066,928
923		CN			240,389	167,324	73,065	-	73,065
924		Total A&G Expense by Factor			175,836,600	126,212,135	49,624,465	4,865,264	54,489,729
925									
926		Total O&M Expense		B2	3,064,457,319	2,276,381,045	788,076,274	272,692	788,348,966

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON 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		475,313	358,727	116,586	-	116,586
1256		PTD	SNP		353,861	262,784	91,077	-	91,077
1257		BOOKDEPR	SCHMDEXP		(24,404)	(17,740)	(6,664)	-	(6,664)
1258		P	SG		-	-	-	-	-
1259		SCHMDP-SO	SO		(129,380)	(94,791)	(34,590)	34,590	(0)
1260				B6	675,390	508,981	166,409	34,590	200,999
1261									
1262	SCHMDT	Deductions - Temporary							
1263		GP	S		51,378,067	51,509,026	(130,959)	743,447	612,488
1264		DPW	BADDEBT		-	-	-	-	-
1265		SCHMDT-SNP	SNP		86,409,730	64,169,633	22,240,097	-	22,240,097
1266		SCHMDT	CN		-	-	-	-	-
1267		SCHMDT	SG		136,961	102,447	34,514	-	34,514
1268		CUST	DGP		-	-	-	-	-
1269		P	SE		16,314,647	12,312,950	4,001,697	53,571	4,055,268
1270		SCHMDT-SG	SG		102,414,498	76,606,262	25,808,236	97,788,806	123,597,043
1271		SCHMDT-GPS	GPS		45,324,335	33,207,023	12,117,312	-	12,117,312
1272		SCHMDT-SO	SO		(11,027,089)	(8,079,008)	(2,948,081)	5,312,903	2,364,822
1273		TAXDEPR	TAXDEPR		1,090,720,929	808,840,631	281,880,298	(5,444,424)	276,435,874
1274		DPW	SNPD		(576,968)	(422,400)	(154,568)	-	(154,568)
1275				B6	1,381,095,110	1,038,246,563	342,848,547	98,454,303	441,302,850
1276									
1277		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,381,770,500	1,038,755,544	343,014,956	98,488,893	441,503,849
1278									
1279		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(592,224,045)	(466,593,348)	(125,630,697)	(86,409,775)	(212,040,471)
1280									
1281									
1282									
1283	40911	State Income Taxes							
1284		S	S		18,348,596	11,308,263	7,040,332	(4,368,287)	2,672,046
1285		IBT	SE		-	-	-	-	-
1286		PTC	SG		-	-	-	-	-
1287		IBT	IBT		-	-	-	-	-
1288		Total State Tax Expense			18,348,596	11,308,263	7,040,332	(4,368,287)	2,672,046
1289									
1290									
1291		Calculation of Taxable Income:							
1292		Operating Revenues			5,153,094,804	3,773,947,417	1,379,147,387	25,418,207	1,404,565,594
1293		Operating Deductions:							
1294		O & M Expenses			3,064,457,319	2,276,381,045	788,076,274	272,692	788,348,966
1295		Depreciation Expense			581,390,974	422,634,315	158,756,659	36,484,536	195,241,194
1296		Amortization Expense			53,011,726	40,850,290	12,161,436	887,038	13,048,474
1297		Taxes Other Than Income			169,647,183	104,398,700	65,248,483	1,345,813	66,594,295
1298		Interest & Dividends (AFUDC-Equity)			(57,244,026)	(42,510,585)	(14,733,441)	-	(14,733,441)
1299		Misc Revenue & Expense			72,571	32,676	39,895	(119,816)	(79,920)
1300		Total Operating Deductions			3,811,335,747	2,801,786,442	1,009,549,305	38,870,262	1,048,419,567
1301		Other Deductions:							
1302		Interest Deductions			345,380,918	256,486,934	88,893,984	(3,644,057)	85,249,927
1303		Interest on PCRBS			-	-	-	-	-
1304		Schedule M Adjustments			(592,224,045)	(466,593,348)	(125,630,697)	(86,409,775)	(212,040,471)
1305									
1306		Income Before State Taxes			404,154,095	249,080,693	155,073,402	(96,217,773)	58,855,629
1307									
1308		State Income Taxes			18,348,596	11,308,263	7,040,332	(4,368,287)	2,672,046
1309									
1310		Total Taxable Income			385,805,499	237,772,429	148,033,070	(91,849,486)	56,183,584
1311									
1312		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1313									
1314		Federal Income Tax - Calculated			135,031,925	83,220,350	51,811,574	(32,147,320)	19,664,254
1315									
1316		Adjustments to Calculated Tax:							
1317	40910	PMI	P	SE	(102,236)	(77,159)	(25,077)	-	(25,077)
1318	40910	PTC	P	SG	(69,697,276)	(52,133,710)	(17,563,566)	935,454	(16,628,112)
1319	40910		P	SO	(1,561)	(1,144)	(417)	-	(417)
1320	40910	IRS Settle	LABOR	S	-	-	-	-	-
1321		Federal Income Tax Expense			65,230,852	31,008,337	34,222,515	(31,211,866)	3,010,648
1322									
1323		Total Operating Expenses			4,171,436,540	3,059,558,593	1,111,877,947	36,061,713	1,147,939,661

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	1,741,520	586,709	-	586,709
1326		P	SG		34,798,446	26,029,311	8,769,135	-	8,769,135
1327		P	SG		53,444,653	39,976,714	13,467,939	-	13,467,939
1328		P	S		-	-	-	-	-
1329		P	SG		2,632,887	1,969,405	663,482	-	663,482
1330				B8	93,204,215	69,716,950	23,487,264	-	23,487,264
1331									
1332	311	Structures and Improvements							
1333		P	SG		231,181,790	172,924,469	58,257,321	-	58,257,321
1334		P	SG		315,391,757	235,913,703	79,478,054	-	79,478,054
1335		P	SG		397,813,688	297,565,482	100,248,206	-	100,248,206
1336		P	SG		61,498,689	46,001,149	15,497,539	-	15,497,539
1337				B8	1,005,885,923	752,404,803	253,481,120	-	253,481,120
1338									
1339	312	Boiler Plant Equipment							
1340		P	SG		613,562,305	458,945,905	154,616,400	-	154,616,400
1341		P	SG		558,386,161	417,674,032	140,712,129	-	140,712,129
1342		P	SG		2,600,424,941	1,945,123,369	655,301,573	24,052,896	679,354,469
1343		P	SG		329,859,697	246,735,753	83,123,944	-	83,123,944
1344				B8	4,102,233,104	3,068,479,058	1,033,754,046	24,052,896	1,057,806,942
1345									
1346	314	Turbogenerator Units							
1347		P	SG		117,712,119	88,048,915	29,663,204	-	29,663,204
1348		P	SG		133,100,738	99,559,634	33,541,104	-	33,541,104
1349		P	SG		665,283,813	497,633,703	167,650,111	(1,537,070)	166,113,041
1350		P	SG		67,421,436	50,431,377	16,990,059	-	16,990,059
1351				B8	983,518,106	735,673,628	247,844,478	(1,537,070)	246,307,408
1352									
1353	315	Accessory Electric Equipment							
1354		P	SG		86,447,425	64,662,857	21,784,568	-	21,784,568
1355		P	SG		136,866,306	102,376,287	34,490,019	-	34,490,019
1356		P	SG		187,019,032	139,890,632	47,128,400	-	47,128,400
1357		P	SG		67,323,468	50,358,097	16,965,371	-	16,965,371
1358				B8	477,656,231	357,287,873	120,368,358	-	120,368,358
1359									
1360									
1361									
1362									
1363	316	Misc Power Plant Equipment							
1363		P	SG		3,789,439	2,834,509	954,931	-	954,931
1364		P	SG		5,080,120	3,799,940	1,280,179	-	1,280,179
1365		P	SG		19,846,784	14,845,436	5,001,347	-	5,001,347
1366		P	SG		4,139,135	3,096,082	1,043,053	-	1,043,053
1367				B8	32,855,479	24,575,968	8,279,511	-	8,279,511
1368									
1369	317	Steam Plant ARO							
1370		P	S		-	-	-	-	-
1371				B8	-	-	-	-	-
1372									
1373	SP	Unclassified Steam Plant - Account 300							
1374		P	SG		393,673	294,468	99,205	-	99,205
1375				B8	393,673	294,468	99,205	-	99,205
1376									
1377									
1378		Total Steam Production Plant		B8	6,695,746,730	5,008,432,749	1,687,313,981	22,515,826	1,709,829,808
1379									
1380									
1381		Summary of Steam Production Plant by Factor							
1382		S			-	-	-	-	-
1383		DGP			-	-	-	-	-
1384		DGU			-	-	-	-	-
1385		SG			6,695,746,730	5,008,432,749	1,687,313,981	22,515,826	1,709,829,808
1386		SSGCH			-	-	-	-	-
1387		Total Steam Production Plant by Factor			6,695,746,730	5,008,432,749	1,687,313,981	22,515,826	1,709,829,808
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	-	-	-	-	-

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		1,142,565	854,641	287,924	-	287,924
1474		P	SG		157,195	117,583	39,613	-	39,613
1475		P	SG		1,046,272	782,613	263,658	-	263,658
1476		P	SG		12,934	9,674	3,259	-	3,259
1477				B8	2,358,965	1,764,511	594,454	-	594,454
1478									
1479	336	Roads, Railroads & Bridges							
1480		P	SG		4,403,037	3,293,481	1,109,556	-	1,109,556
1481		P	SG		822,421	615,173	207,248	-	207,248
1482		P	SG		12,928,411	9,670,479	3,257,932	-	3,257,932
1483		P	SG		813,782	608,711	205,071	-	205,071
1484				B8	18,967,651	14,187,843	4,779,808	-	4,779,808
1485									
1486	337	Hydro Plant ARO							
1487		P	S		-	-	-	-	-
1488				B8	-	-	-	-	-
1489									
1490	HP	Unclassified Hydro Plant - Acct 300							
1491		P	S		-	-	-	-	-
1492		P	SG		-	-	-	-	-
1493		P	SG		-	-	-	-	-
1494		P	SG		-	-	-	-	-
1495				B8	-	-	-	-	-
1496									
1497		Total Hydraulic Production Plant		B8	891,193,350	666,614,515	224,578,835	15,101,838	239,680,673
1498									
1499		Summary of Hydraulic Plant by Factor							
1500		S			-	-	-	-	-
1501		SG			891,193,350	666,614,515	224,578,835	15,101,838	239,680,673
1502		DGP			-	-	-	-	-
1503		DGU			-	-	-	-	-
1504		Total Hydraulic Plant by Factor			891,193,350	666,614,515	224,578,835	15,101,838	239,680,673
1505									
1506	340	Land and Land Rights							
1507		P	S		74,986	-	74,986	-	74,986
1508		P	SG		23,625,259	17,671,744	5,953,515	-	5,953,515
1509		P	SG		5,395,985	4,036,208	1,359,777	-	1,359,777
1510		P	SG		-	-	-	-	-
1511				B8	29,096,229	21,707,952	7,388,278	-	7,388,278
1512									
1513	341	Structures and Improvements							
1514		P	SG		108,740,270	81,337,953	27,402,318	(812,588)	26,589,730
1515		P	SG		75,467	56,449	19,018	-	19,018
1516		P	SG		51,570,122	38,574,560	12,995,561	-	12,995,561
1517		P	SG		4,273,000	3,196,213	1,076,787	-	1,076,787
1518				B8	164,658,859	123,165,176	41,493,683	(812,588)	40,681,095
1519									
1520	342	Fuel Holders, Producers & Accessories							
1521		P	SG		8,424,526	6,301,564	2,122,963	-	2,122,963
1522		P	SG		-	-	-	-	-
1523		P	SG		2,370,464	1,773,112	597,352	-	597,352
1524				B8	10,794,991	8,074,676	2,720,315	-	2,720,315
1525									
1526	343	Prime Movers							
1527		P	S		-	-	-	-	-
1528		P	SG		111,758	83,595	28,163	-	28,163
1529		P	SG		1,781,451,015	1,332,529,136	448,921,879	-	448,921,879
1530		P	SG		696,414,025	520,919,167	175,494,858	46,745,042	222,239,900
1531		P	SG		54,893,049	41,060,117	13,832,932	-	13,832,932
1532				B8	2,532,869,846	1,894,592,015	638,277,832	46,745,042	685,022,874
1533									
1534	344	Generators							
1535		P	S		-	-	-	-	-
1536		P	SG		53,981,008	40,377,908	13,603,100	-	13,603,100
1537		P	SG		266,632,961	199,442,020	67,190,941	(1,474,282)	65,716,659
1538		P	SG		16,482,966	12,329,294	4,153,673	-	4,153,673
1539				B8	337,096,936	252,149,223	84,947,713	(1,474,282)	83,473,432

2010 PROTOCOL 13 Month Average										
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
						TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1673	366	Underground Conduit								
1674		DPW	S			324,454,354	237,691,992	86,762,362	-	86,762,362
1675					B8	324,454,354	237,691,992	86,762,362	-	86,762,362
1676										
1677										
1678										
1679										
1680	367	Underground Conductors								
1681		DPW	S			764,427,201	601,681,136	162,746,065	-	162,746,065
1682					B8	764,427,201	601,681,136	162,746,065	-	162,746,065
1683										
1684	368	Line Transformers								
1685		DPW	S			1,176,775,354	772,701,289	404,074,065	-	404,074,065
1686					B8	1,176,775,354	772,701,289	404,074,065	-	404,074,065
1687										
1688	369	Services								
1689		DPW	S			640,968,556	404,796,368	236,172,188	-	236,172,188
1690					B8	640,968,556	404,796,368	236,172,188	-	236,172,188
1691										
1692	370	Meters								
1693		DPW	S			177,297,102	117,590,739	59,706,364	-	59,706,364
1694					B8	177,297,102	117,590,739	59,706,364	-	59,706,364
1695										
1696	371	Installations on Customers' Premises								
1697		DPW	S			8,829,422	6,289,503	2,539,920	-	2,539,920
1698					B8	8,829,422	6,289,503	2,539,920	-	2,539,920
1699										
1700	372	Leased Property								
1701		DPW	S			-	-	-	-	-
1702					B8	-	-	-	-	-
1703										
1704	373	Street Lights								
1705		DPW	S			60,782,234	38,211,755	22,570,478	-	22,570,478
1706					B8	60,782,234	38,211,755	22,570,478	-	22,570,478
1707										
1708	DP	Unclassified Dist Plant - Acct 300								
1709		DPW	S			16,001,215	11,946,543	4,054,671	-	4,054,671
1710					B8	16,001,215	11,946,543	4,054,671	-	4,054,671
1711										
1712	DS0	Unclassified Dist Sub Plant - Acct 300								
1713		DPW	S			-	-	-	-	-
1714					B8	-	-	-	-	-
1715										
1716										
1717		Total Distribution Plant			B8	5,926,365,162	4,112,596,932	1,813,768,229	9,239,033	1,823,007,262
1718										
1719		Summary of Distribution Plant by Factor								
1720		S				5,926,365,162	4,112,596,932	1,813,768,229	9,239,033	1,823,007,262
1721										
1722		Total Distribution Plant by Factor				5,926,365,162	4,112,596,932	1,813,768,229	9,239,033	1,823,007,262

FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1723	389	Land and Land Rights							
1724		G-SITUS	S		12,750,611	8,146,235	4,604,376	-	4,604,376
1725		CUST	CN		1,128,506	785,504	343,002	-	343,002
1726		PT	SG		332	249	84	-	84
1727		G-SG	SG		1,228	918	309	-	309
1728		PTD	SO		5,750,191	4,212,883	1,537,308	-	1,537,308
1729				B8	19,630,867	13,145,789	6,485,079	-	6,485,079
1730									
1731	390	Structures and Improvements							
1732		G-SITUS	S		117,104,399	82,446,166	34,658,233	-	34,658,233
1733		PT	SG		342,622	256,282	86,340	-	86,340
1734		PT	SG		1,632,939	1,221,441	411,497	-	411,497
1735		CUST	CN		11,207,903	7,801,332	3,406,571	-	3,406,571
1736		G-SG	SG		5,291,411	3,957,987	1,333,424	-	1,333,424
1737		P	SE		8,922	6,734	2,188	-	2,188
1738		PTD	SO		93,964,460	68,843,155	25,121,305	-	25,121,305
1739				B8	229,552,655	164,533,097	65,019,559	-	65,019,559
1740									
1741	391	Office Furniture & Equipment							
1742		G-SITUS	S		11,145,344	7,802,924	3,342,420	-	3,342,420
1743		PT	SG		853	638	215	-	215
1744		PT	SG		407	305	103	-	103
1745		CUST	CN		8,035,452	5,593,127	2,442,324	-	2,442,324
1746		G-SG	SG		4,818,038	3,603,902	1,214,135	(2,196)	1,211,940
1747		P	SE		48,320	36,468	11,852	-	11,852
1748		PTD	SO		63,072,884	46,210,411	16,862,473	-	16,862,473
1749		G-SG	SG		90,667	67,819	22,848	-	22,848
1750		G-SG	SG		-	-	-	-	-
1751				B8	87,211,964	63,315,594	23,896,370	(2,196)	23,894,174
1752									
1753	392	Transportation Equipment							
1754		G-SITUS	S		76,153,397	53,635,132	22,518,265	-	22,518,265
1755		PTD	SO		7,055,066	5,168,901	1,886,165	-	1,886,165
1756		G-SG	SG		18,672,935	13,967,395	4,705,540	-	4,705,540
1757		CUST	CN		-	-	-	-	-
1758		PT	SG		700,071	523,654	176,416	-	176,416
1759		P	SE		431,256	325,476	105,779	-	105,779
1760		PT	SG		118,263	88,461	29,802	-	29,802
1761		G-SG	SG		343,984	257,301	86,683	-	86,683
1762		PT	SG		44,655	33,402	11,253	-	11,253
1763				B8	103,519,627	73,999,722	29,519,904	-	29,519,904
1764									
1765	393	Stores Equipment							
1766		G-SITUS	S		8,950,149	5,947,021	3,003,129	-	3,003,129
1767		PT	SG		53,347	39,903	13,443	-	13,443
1768		PT	SG		117,465	87,864	29,601	-	29,601
1769		PTD	SO		318,705	233,499	85,205	-	85,205
1770		G-SG	SG		5,141,610	3,845,936	1,295,675	-	1,295,675
1771		PT	SG		53,971	40,370	13,601	-	13,601
1772				B8	14,635,247	10,194,593	4,440,654	-	4,440,654

2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS						
FERC	BUS			OREGON						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1903	303	Miscellaneous Intangible Plant								
1904		I-SITUS	S		13,787,162	9,498,925	4,288,236	-	4,288,236	
1905		I-SG	SG		147,887,419	110,620,103	37,267,316	69	37,267,385	
1906		PTD	SO		359,456,070	263,355,846	96,100,224	1,342,216	97,442,440	
1907		P	SE		3,679,145	2,776,715	902,430	-	902,430	
1908		CUST	CN		123,583,861	86,021,333	37,562,528	-	37,562,528	
1909		P	SG		-	-	-	-	-	
1910		P	SG		-	-	-	-	-	
1911				B8	648,393,656	472,272,922	176,120,734	1,342,285	177,463,018	
1912	303	Less Non-Utility Plant								
1913		I-SITUS	S		-	-	-	-	-	
1914					648,393,656	472,272,922	176,120,734	1,342,285	177,463,018	
1915	IP	Unclassified Intangible Plant - Acct 300								
1916		I-SITUS	S		-	-	-	-	-	
1917		I-SG	SG		-	-	-	-	-	
1918		P	SG		-	-	-	-	-	
1919		PTD	SO		(193,865)	(142,035)	(51,830)	-	(51,830)	
1920					(193,865)	(142,035)	(51,830)	-	(51,830)	
1921										
1922		Total Intangible Plant			B8	811,025,735	594,177,036	216,848,699	9,426,683	226,275,382
1923										
1924		Summary of Intangible Plant by Factor								
1925		S			14,787,162	10,498,925	4,288,236	-	4,288,236	
1926		DGP			-	-	-	-	-	
1927		DGU			-	-	-	-	-	
1928		SG			309,713,363	231,666,252	78,047,111	8,084,467	86,131,578	
1929		SO			359,262,205	263,213,811	96,048,394	1,342,216	97,390,610	
1930		CN			123,583,861	86,021,333	37,562,528	-	37,562,528	
1931		SSGCT			-	-	-	-	-	
1932		SSGCH			-	-	-	-	-	
1933		SE			3,679,145	2,776,715	902,430	-	902,430	
1934		Total Intangible Plant by Factor				811,025,735	594,177,036	216,848,699	9,426,683	226,275,382
1935		Summary of Unclassified Plant (Account 106)								
1936		DP			16,001,215	11,946,543	4,054,671	-	4,054,671	
1937		DS0			-	-	-	-	-	
1938		GP			4,874,864	3,571,574	1,303,290	-	1,303,290	
1939		HP			-	-	-	-	-	
1940		NP			-	-	-	-	-	
1941		OP			28,365	21,217	7,148	-	7,148	
1942		TP			128,762,697	96,314,771	32,447,927	-	32,447,927	
1943		TS0			-	-	-	-	-	
1944		IP			(193,865)	(142,035)	(51,830)	-	(51,830)	
1945		MP			-	-	-	-	-	
1946		SP			393,673	294,468	99,205	-	99,205	
1947		Total Unclassified Plant by Factor				149,866,949	112,006,538	37,860,411	-	37,860,411
1948										
1949		Total Electric Plant In Service			B8	24,044,227,134	17,616,026,856	6,428,200,278	213,403,314	6,641,603,591

2010 PROTOCOL										
13 Month Average										
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				6,509,109,252	4,514,679,722	1,994,429,530	10,402,752	2,004,832,282	
1952	SE				304,622,355	229,903,824	74,718,531	45,171,885	119,890,416	
1953	DGU				-	-	-	-	-	
1954	DGP				-	-	-	-	-	
1955	SG				16,507,224,007	12,347,438,552	4,159,785,456	153,478,376	4,313,263,832	
1956	SO				619,164,347	453,631,373	165,532,974	4,350,300	169,883,274	
1957	CN				147,070,285	102,369,208	44,701,077	-	44,701,077	
1958	DEU				-	-	-	-	-	
1959	SSGCH				-	-	-	-	-	
1960	SSGCT				-	-	-	-	-	
1961	Less Capital Leases				(42,963,112)	(31,995,822)	(10,967,290)	-	(10,967,290)	
1962					<u>24,044,227,134</u>	<u>17,616,026,856</u>	<u>6,428,200,278</u>	<u>213,403,314</u>	<u>6,641,603,591</u>	
1963	105	Plant Held For Future Use								
1964		DPW	S		9,784,740	5,530,634	4,254,106	(4,254,106)	-	
1965		P	SG		-	-	-	-	-	
1966		T	SG		3,564,123	2,665,971	898,151	(3,146,804)	(2,248,653)	
1967		P	SG		8,923,302	6,674,648	2,248,653	-	2,248,653	
1968		P	SE		28,864,773	21,784,749	7,080,023	(7,080,023)	(0)	
1969		G	SG		-	-	-	-	-	
1970										
1971										
1972		Total Plant Held For Future Use		B10	<u>51,136,937</u>	<u>36,656,003</u>	<u>14,480,934</u>	<u>(14,480,934)</u>	<u>(0)</u>	
1973										
1974	114	Electric Plant Acquisition Adjustments								
1975		P	S		-	-	-	-	-	
1976		P	SG		144,614,797	108,172,175	36,442,622	(3,753,406)	32,689,216	
1977		P	SG		14,560,711	10,891,442	3,669,268	-	3,669,268	
1978		Total Electric Plant Acquisition Adjustment		B15	<u>159,175,508</u>	<u>119,063,617</u>	<u>40,111,891</u>	<u>(3,753,406)</u>	<u>36,358,485</u>	
1979										
1980	115	Accum Provision for Asset Acquisition Adjustments								
1981		P	S		-	-	-	-	-	
1982		P	SG		(101,112,547)	(75,632,399)	(25,480,147)	2,532,384	(22,947,764)	
1983		P	SG		(14,461,887)	(10,817,522)	(3,644,365)	-	(3,644,365)	
1984				B15	<u>(115,574,433)</u>	<u>(86,449,921)</u>	<u>(29,124,512)</u>	<u>2,532,384</u>	<u>(26,592,129)</u>	
1985										
1986	120	Nuclear Fuel								
1987		P	SE		-	-	-	-	-	
1988		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1989										
1990	124	Weatherization								
1991		DMSC	S		1,560,490	1,560,490	0	-	0	
1992		DMSC	SO		(4,454)	(3,263)	(1,191)	-	(1,191)	
1993				B16	<u>1,556,036</u>	<u>1,557,227</u>	<u>(1,191)</u>	<u>-</u>	<u>(1,191)</u>	
1994										
1995	182W	Weatherization								
1996		DMSC	S		(8,210,301)	(8,210,301)	-	-	-	
1997		DMSC	SG		-	-	-	-	-	
1998		DMSC	SGCT		-	-	-	-	-	
1999		DMSC	SO		-	-	-	-	-	
2000				B16	<u>(8,210,301)</u>	<u>(8,210,301)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2001										
2002	186W	Weatherization								
2003		DMSC	S		-	-	-	-	-	
2004		DMSC	CN		-	-	-	-	-	
2005		DMSC	CNP		-	-	-	-	-	
2006		DMSC	SG		-	-	-	-	-	
2007		DMSC	SO		-	-	-	-	-	
2008				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2009										
2010		Total Weatherization		B16	<u>(6,654,265)</u>	<u>(6,653,074)</u>	<u>(1,191)</u>	<u>-</u>	<u>(1,191)</u>	

FERC		BUS		UNADJUSTED RESULTS					OREGON	
ACCT	DESCRIP	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		Total Miscellaneous Rate Base		B15	-	-	-	-	-	
2139										
2140		Total Rate Base Additions		B15	972,355,907	772,215,273	200,140,634	(19,628,688)	180,511,946	
2141	235	Customer Service Deposits								
2142		CUST	S		-	-	-	-	-	
2143		CUST	CN		-	-	-	-	-	
2144		Total Customer Service Deposits		B15	-	-	-	-	-	
2145										
2146	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2147	2282	Inj & Dam	PTD	SO	(49,097,810)	(35,971,560)	(13,126,251)	-	(13,126,251)	
2148	2283	Pen & Ben	PTD	SO	(3,304,137)	(2,420,779)	(883,358)	-	(883,358)	
2149	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2150	254	Reg Liab	PTD	SE	-	-	-	-	-	
2151	254	Ins Prov	PTD	SO	-	-	-	-	-	
2152				B15	(52,401,947)	(38,392,339)	(14,009,609)	-	(14,009,609)	
2153										
2154	22841	Accum Misc Oper Provisions - Other								
2155		P	S		-	-	-	-	-	
2156		P	SG		(1,470,459)	(1,099,907)	(370,553)	-	(370,553)	
2157				B15	(1,470,459)	(1,099,907)	(370,553)	-	(370,553)	
2158										
2159	254105	ARO	P	S	88,171	88,171	-	-	-	
2160	230	ARO	P	TROJD	(1,855,720)	(1,390,310)	(465,410)	-	(465,410)	
2161	254105	ARO	P	TROJD	(3,220,376)	(2,412,713)	(807,663)	-	(807,663)	
2162	254	Reg. Liabs.	P	S	(41,780,368)	(43,585,858)	1,805,489	-	1,805,489	
2163				B15	(46,768,293)	(47,300,709)	532,417	-	532,417	
2164										
2165	252	Customer Advances for Construction								
2166		DPW	S		(6,088,302)	(1,955,087)	(4,133,215)	3,514,955	(618,260)	
2167		DPW	SE		-	-	-	-	-	
2168		T	SG		(16,165,354)	(12,091,719)	(4,073,635)	214,750	(3,858,885)	
2169		DPW	SO		-	-	-	-	-	
2170		CUST	CN		-	-	-	0	0	
2171		Total Customer Advances for Construction		B19	(22,253,656)	(14,046,806)	(8,206,850)	3,729,705	(4,477,144)	
2172										
2173	25398	SO2 Emissions								
2174		P	SE		-	-	-	(37,992)	(37,992)	
2175				B19	-	-	-	(37,992)	(37,992)	
2176										
2177	25399	Other Deferred Credits								
2178		P	S		(4,042,973)	(2,970,992)	(1,071,981)	-	(1,071,981)	
2179		LABOR	SO		(21,796,732)	(15,969,397)	(5,827,335)	-	(5,827,335)	
2180		P	SG		(3,856,932)	(2,884,993)	(971,939)	-	(971,939)	
2181		P	SE		-	-	-	-	-	
2182				B19	(29,696,637)	(21,825,383)	(7,871,254)	-	(7,871,254)	

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2244									
5									
6	108SP	Steam Prod Plant Accumulated Depr							
2247		P	S		-	-	-	-	-
2248		P	SG		(739,823,293)	(553,389,392)	(186,433,901)	-	(186,433,901)
2249		P	SG		(817,264,722)	(611,315,745)	(205,948,977)	-	(205,948,977)
2250		P	SG		(773,656,339)	(578,696,582)	(194,959,757)	(82,189,971)	(277,149,728)
2251		P	SG		-	-	-	-	-
2252		P	SG		(177,742,983)	(132,952,128)	(44,790,855)	-	(44,790,855)
2253				B17	(2,508,487,338)	(1,876,353,846)	(632,133,491)	(82,189,971)	(714,323,462)
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		(158,355,689)	(118,450,391)	(39,905,298)	-	(39,905,298)
2265		P	SG		(29,213,985)	(21,852,123)	(7,361,862)	-	(7,361,862)
2266		P	SG		(64,337,739)	(48,124,765)	(16,212,974)	(2,586,175)	(18,799,149)
2267		P	SG		(20,927,753)	(15,654,003)	(5,273,749)	(1,187,583)	(6,461,332)
2268				B17	(272,835,165)	(204,081,282)	(68,753,883)	(3,773,758)	(72,527,641)
2269									
2270	108OP	Other Production Plant - Accum Depr							
2271		P	S		-	-	-	-	-
2272		P	SG		(431,345)	(322,647)	(108,698)	-	(108,698)
2273		P	SG		(379,230,375)	(283,665,125)	(95,565,251)	3,705,854	(91,859,397)
2274		P	SG		(227,869,881)	(170,447,154)	(57,422,727)	5,908,748	(51,513,979)
2275		P	SG		(24,522,080)	(18,342,568)	(6,179,512)	-	(6,179,512)
2276				B17	(632,053,682)	(472,777,494)	(159,276,188)	9,614,602	(149,661,586)
2277									
2278	108EP	Experimental Plant - Accum Depr							
2279		P	SG		-	-	-	-	-
2280		P	SG		-	-	-	-	-
2281					-	-	-	-	-
2282					-	-	-	-	-
2283				B17	(3,413,376,185)	(2,553,212,622)	(860,163,562)	(76,349,127)	(936,512,689)
2284									
2285									
2286	Summary of Prod Plant Depreciation by Factor								
2287		S			-	-	-	-	-
2288		DGP			-	-	-	-	-
2289		DGU			-	-	-	-	-
2290		SG			(3,413,376,185)	(2,553,212,622)	(860,163,562)	(76,349,127)	(936,512,689)
2291		SSGCH			-	-	-	-	-
2292		SSGCT			-	-	-	-	-
2293					-	-	-	-	-
2294					(3,413,376,185)	(2,553,212,622)	(860,163,562)	(76,349,127)	(936,512,689)
2295									
2296	108TP	Transmission Plant Accumulated Depr							
2297		T	SG		(377,151,157)	(282,109,865)	(95,041,292)	-	(95,041,292)
2298		T	SG		(406,488,836)	(304,054,511)	(102,434,325)	-	(102,434,325)
2299		T	SG		(542,419,796)	(405,731,157)	(136,688,639)	911,171	(135,777,468)
2299				B17	(1,326,059,790)	(991,895,534)	(334,164,256)	911,171	(333,253,085)

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		(8,119,501)	(5,584,224)	(2,535,276)	-	(2,535,276)		
2302				B17	(8,119,501)	(5,584,224)	(2,535,276)	-	(2,535,276)		
2303											
2304	108361	Structures and Improvements									
2305		DPW	S		(17,162,273)	(12,867,899)	(4,294,373)	-	(4,294,373)		
2306				B17	(17,162,273)	(12,867,899)	(4,294,373)	-	(4,294,373)		
2307											
2308	108362	Station Equipment									
2309		DPW	S		(228,600,909)	(165,141,832)	(63,459,077)	-	(63,459,077)		
2310				B17	(228,600,909)	(165,141,832)	(63,459,077)	-	(63,459,077)		
2311											
2312	108363	Storage Battery Equipment									
2313		DPW	S		-	-	-	-	-		
2314				B17	-	-	-	-	-		
2315											
2316	108364	Poles, Towers & Fixtures									
2317		DPW	S		(592,393,024)	(363,148,021)	(229,245,002)	5,493,085	(223,751,918)		
2318				B17	(592,393,024)	(363,148,021)	(229,245,002)	5,493,085	(223,751,918)		
2319											
2320	108365	Overhead Conductors									
2321		DPW	S		(318,316,501)	(181,925,047)	(136,391,454)	-	(136,391,454)		
2322				B17	(318,316,501)	(181,925,047)	(136,391,454)	-	(136,391,454)		
2323											
2324	108366	Underground Conduit									
2325		DPW	S		(136,145,255)	(96,392,041)	(39,753,214)	-	(39,753,214)		
2326				B17	(136,145,255)	(96,392,041)	(39,753,214)	-	(39,753,214)		
2327											
2328	108367	Underground Conductors									
2329		DPW	S		(312,469,187)	(246,015,885)	(66,453,302)	-	(66,453,302)		
2330				B17	(312,469,187)	(246,015,885)	(66,453,302)	-	(66,453,302)		
2331											
2332	108368	Line Transformers									
2333		DPW	S		(410,340,574)	(225,376,831)	(184,963,743)	-	(184,963,743)		
2334				B17	(410,340,574)	(225,376,831)	(184,963,743)	-	(184,963,743)		
2335											
2336	108369	Services									
2337		DPW	S		(202,021,034)	(123,527,249)	(78,493,785)	-	(78,493,785)		
2338				B17	(202,021,034)	(123,527,249)	(78,493,785)	-	(78,493,785)		
2339											
2340	108370	Meters									
2341		DPW	S		(74,224,263)	(40,319,395)	(33,904,868)	-	(33,904,868)		
2342				B17	(74,224,263)	(40,319,395)	(33,904,868)	-	(33,904,868)		
2343											
2344											
2345											
2346	108371	Installations on Customers' Premises									
2347		DPW	S		(7,679,739)	(5,136,807)	(2,542,932)	-	(2,542,932)		
2348				B17	(7,679,739)	(5,136,807)	(2,542,932)	-	(2,542,932)		
2349											
2350	108372	Leased Property									
2351		DPW	S		-	-	-	-	-		
2352				B17	-	-	-	-	-		
2353											
2354	108373	Street Lights									
2355		DPW	S		(27,803,844)	(18,381,411)	(9,422,433)	-	(9,422,433)		
2356				B17	(27,803,844)	(18,381,411)	(9,422,433)	-	(9,422,433)		
2357											
2358	108D00	Unclassified Dist Plant - Acct 300									
2359		DPW	S		-	-	-	-	-		
2360				B17	-	-	-	-	-		
2361											
2362	108DS	Unclassified Dist Sub Plant - Acct 300									
2363		DPW	S		-	-	-	-	-		
2364				B17	-	-	-	-	-		
2365											
2366	108DP	Unclassified Dist Sub Plant - Acct 300									
2367		DPW	S		4,627,886	3,653,913	973,973	-	973,973		
2368				B17	4,627,886	3,653,913	973,973	-	973,973		
2369											
2370											
2371		Total Distribution Plant Accum Depreciation		B17	(2,330,648,217)	(1,480,162,730)	(850,485,487)	5,493,085	(844,992,402)		
2372											
2373		Summary of Distribution Plant Depr by Factor									
2374		S			(2,330,648,217)	(1,480,162,730)	(850,485,487)	5,493,085	(844,992,402)		
2375											
2376		Total Distribution Depreciation by Factor		B17	(2,330,648,217)	(1,480,162,730)	(850,485,487)	5,493,085	(844,992,402)		

2010 PROTOCOL		13 Month Average		UNADJUSTED RESULTS						
FERC	BUS					OREGON				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
2377	108GP	General Plant Accumulated Depr								
2378		G-SITUS	S		(179,260,842)	(125,929,444)	(53,331,398)	(51,441)	(53,382,839)	
2379		PT	SG		(1,875,022)	(1,402,520)	(472,501)	-	(472,501)	
2380		PT	SG		(3,375,815)	(2,525,116)	(850,698)	-	(850,698)	
2381		G-SG	SG		(67,824,408)	(50,732,801)	(17,091,607)	(35,583)	(17,127,191)	
2382		CUST	CN		(7,908,789)	(5,504,963)	(2,403,826)	15,033	(2,388,794)	
2383		PTD	SO		(85,771,331)	(62,840,451)	(22,930,880)	(42,359)	(22,973,239)	
2384		P	SE		(323,612)	(244,236)	(79,376)	(68)	(79,444)	
2385		G-SG	SG		(60,545)	(45,288)	(15,257)	-	(15,257)	
2386		G-SG	SG		(2,127,614)	(1,591,460)	(536,154)	-	(536,154)	
2387				B17	(348,527,978)	(250,816,279)	(97,711,699)	(114,419)	(97,826,118)	
2388										
2389										
2390	108MP	Mining Plant Accumulated Depr.								
2391		P	S		-	-	-	-	-	
2392		P	SE		(167,770,160)	(126,619,077)	(41,151,083)	(14,912)	(41,165,995)	
2393				B17	(167,770,160)	(126,619,077)	(41,151,083)	(14,912)	(41,165,995)	
2394	108MP	Less Centralia Situs Depreciation								
2395		P	S		-	-	-	-	-	
2396				B17	(167,770,160)	(126,619,077)	(41,151,083)	(14,912)	(41,165,995)	
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		Total General Plant Accum Depreciation			B17	(516,298,137)	(377,435,355)	(138,862,782)	(129,331)	(138,992,113)
2415										
2416										
2417										
2418		Summary of General Depreciation by Factor								
2419		S			(179,260,842)	(125,929,444)	(53,331,398)	(51,441)	(53,382,839)	
2420		DGP			-	-	-	-	-	
2421		DGU			-	-	-	-	-	
2422		SE			(168,093,772)	(126,863,312)	(41,230,459)	(14,980)	(41,245,439)	
2423		SO			(85,771,331)	(62,840,451)	(22,930,880)	(42,359)	(22,973,239)	
2424		CN			(7,908,789)	(5,504,963)	(2,403,826)	15,033	(2,388,794)	
2425		SG			(75,263,403)	(56,297,185)	(18,966,218)	(35,583)	(19,001,802)	
2426		DEU			-	-	-	-	-	
2427		SSGCT			-	-	-	-	-	
2428		SSGCH			-	-	-	-	-	
2429		Remove Capital Leases								
2430					(516,298,137)	(377,435,355)	(138,862,782)	(129,331)	(138,992,113)	
2431										
2432										
2433		Total Accum Depreciation - Plant In Service			B17	(7,586,382,329)	(5,402,706,241)	(2,183,676,087)	(70,074,203)	(2,253,750,290)
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		(10,062,497)	(6,138,609)	(3,923,889)	-	(3,923,889)	
2442		CUST	CN		(3,122,612)	(2,173,514)	(949,098)	-	(949,098)	
2443		I-SG	SG		(23,947)	(17,912)	(6,035)	-	(6,035)	
2444		PTD	SO		(12,337,185)	(9,038,851)	(3,298,334)	-	(3,298,334)	
2445		P	SE		-	-	-	-	-	
2446				B18	(25,546,241)	(17,368,886)	(8,177,355)	-	(8,177,355)	
2447					-	-	-	-	-	

FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2448									
2449	111HP	Accum Prov for Amort-Hydro							
2450		P	SG		-	-	-	-	-
2451		P	SG		-	-	-	-	-
2452		P	SG		(747,936)	(559,457)	(188,478)	-	(188,478)
2453		P	SG		-	-	-	-	-
2454				B18	(747,936)	(559,457)	(188,478)	-	(188,478)
2455									
2456									
2457	111IP	Accum Prov for Amort-Intangible Plant							
2458		I-SITUS	S		(1,460,662)	(1,383,626)	(77,036)	-	(77,036)
2459		P	SG		-	-	-	-	-
2460		P	SG		(390,929)	(292,416)	(98,513)	-	(98,513)
2461		P	SE		(2,110,200)	(1,592,605)	(517,595)	-	(517,595)
2462		I-SG	SG		(58,701,269)	(43,908,674)	(14,792,595)	(3)	(14,792,598)
2463		I-SG	SG		(32,447,955)	(24,271,139)	(8,176,816)	(2,222,598)	(10,399,414)
2464		I-SG	SG		(4,139,187)	(3,096,121)	(1,043,066)	-	(1,043,066)
2465		CUST	CN		(109,263,165)	(76,053,322)	(33,209,844)	-	(33,209,844)
2466		P	SG		-	-	-	-	-
2467		P	SG		(480,579)	(359,474)	(121,105)	-	(121,105)
2468		PTD	SO		(272,013,070)	(199,290,646)	(72,722,425)	(32,605)	(72,755,030)
2469				B18	(481,007,017)	(350,248,022)	(130,758,995)	(2,255,206)	(133,014,201)
2470	111IP	Less Non-Utility Plant							
2471		NUTIL	OTH		-	-	-	-	-
2472					(481,007,017)	(350,248,022)	(130,758,995)	(2,255,206)	(133,014,201)
2473									
2474	111390	Accum Amtr - Capital Lease							
2475		G-SITUS	S		(4,944)	51,782	(56,726)	-	(56,726)
2476		P	SG		489,305	366,001	123,304	-	123,304
2477		PTD	SO		8,727,897	6,394,502	2,333,395	-	2,333,395
2478					9,212,258	6,812,285	2,399,973	-	2,399,973
2479									
2480		Remove Capital Lease Amtr			(9,212,258)	(6,812,285)	(2,399,973)	-	(2,399,973)
2481									
2482		Total Accum Provision for Amortization		B18	(507,301,194)	(368,176,366)	(139,124,828)	(2,255,206)	(141,380,034)
2483									
2484									
2485									
2486									
2487		Summary of Amortization by Factor							
2488		S			(11,528,103)	(7,470,453)	(4,057,650)	-	(4,057,650)
2489		DGP			-	-	-	-	-
2490		DGU			-	-	-	-	-
2491		SE			(2,110,200)	(1,592,605)	(517,595)	-	(517,595)
2492		SO			(275,622,358)	(201,934,994)	(73,687,364)	(32,605)	(73,719,969)
2493		CN			(112,385,778)	(78,226,836)	(34,158,942)	-	(34,158,942)
2494		SSGCT			-	-	-	-	-
2495		SSGCH			-	-	-	-	-
2496		SG			(96,442,498)	(72,139,193)	(24,303,305)	(2,222,601)	(26,525,906)
2497		Less Capital Lease			(9,212,258)	(6,812,285)	(2,399,973)	-	(2,399,973)
2498		Total Provision For Amortization by Factor			(507,301,194)	(368,176,366)	(139,124,828)	(2,255,206)	(141,380,034)

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling	Ancillary Revenue
	Normalization	Normalizing	Change	Allowances Sales		Revenue	
	Total Normalized	Adjustment					
1 Operating Revenues:							
2 General Business Revenues	(27,056,754)	(25,169,138)	(26,578,305)	24,690,689	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(6,092,910)	-	-	-	(7,182,599)	1,240,677	(150,988)
6 Total Operating Revenues	(33,149,664)	(25,169,138)	(26,578,305)	24,690,689	(7,182,599)	1,240,677	(150,988)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(357,417)	-	-	-	-	(357,417)	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(357,417)	-	-	-	-	(357,417)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(10,894,114)	(8,409,261)	(8,805,879)	8,249,406	(2,095)	(2,399,778)	(50,447)
24 State	(1,478,970)	(1,142,679)	(1,196,573)	1,120,957	(285)	(326,090)	(6,855)
25 Deferred Income Taxes	(64,033)	-	(84,280)	-	20,247	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(47,080)	-	-	-	(47,080)	-	-
28 Total Operating Expenses:	(12,831,815)	(6,551,940)	(10,086,732)	9,379,363	(29,213)	(2,725,868)	(57,302)
29							
30 Operating Rev For Return:	(20,318,049)	(15,617,199)	(16,491,573)	15,320,326	29,213	(4,456,731)	(93,687)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 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	18,467	-	4,049	-	14,418	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(37,992)	-	-	-	(37,992)	-	-
54							
55 Total Deductions:	(19,525)	-	4,049	-	(23,574)	-	-
56							
57 Total Rate Base:	(19,525)	-	4,049	-	(23,574)	-	-
58							
59							
60 Estimated ROE impact	-1.180%	-0.907%	-0.958%	0.890%	0.002%	-0.259%	0.058%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(32,745,167)	(25,169,138)	(26,578,305)	24,690,689	47,080	(7,182,599)	(150,988)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	222,298	-	222,077	-	221	-	-
71 Schedule "M" Deductions	53,571	-	-	-	53,571	-	-
72 Income Before Tax	(32,576,439)	(25,169,138)	(26,356,228)	24,690,689	(6,270)	(7,182,599)	(150,988)
73							
74 State Income Taxes	(1,478,970)	(1,142,679)	(1,196,573)	1,120,957	(285)	(326,090)	(6,855)
75							
76 Taxable Income	(31,097,469)	(24,026,459)	(25,159,655)	23,569,732	(5,985)	(6,856,509)	(144,133)
77							
78 Federal Income Taxes	(10,894,114)	(8,409,261)	(8,805,879)	8,249,406	(2,095)	(2,399,778)	(50,447)

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling	Ancillary Revenue	
	Normalization	Normalizing	Change	Allowances Sales		Revenue		
	Total Normalized	Adjustment						
1 Operating Revenues:								
2 General Business Revenues	(51,747,443)	(25,169,138)	(26,578,305)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	(8,311,551)	-	-	-	(7,182,599)	(1,128,952)	-	
6 Total Operating Revenues	(60,058,994)	(25,169,138)	(26,578,305)	-	(7,182,599)	(1,128,952)	-	
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	-	
13 Transmission	(357,417)	-	-	-	-	(357,417)	-	
14 Distribution	-	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	-	
19 Total O&M Expenses	(357,417)	-	-	-	-	(357,417)	-	
20 Depreciation	-	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	-	
23 Income Taxes: Federal	(19,872,696)	(8,409,261)	(8,805,879)	-	(2,399,778)	(257,778)	-	
24 State	(2,700,369)	(1,142,679)	(1,196,573)	-	(326,090)	(35,028)	-	
25 Deferred Income Taxes	(84,280)	-	(84,280)	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	(23,014,762)	(9,551,940)	(10,086,732)	-	(2,725,868)	(650,222)	-	
29								
30 Operating Rev For Return:	(37,044,232)	(15,617,199)	(16,491,573)	-	(4,456,731)	(478,730)	-	
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	4,049	-	4,049	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	-	
54								
55 Total Deductions:	4,049	-	4,049	-	-	-	-	
56								
57 Total Rate Base:	4,049	-	4,049	-	-	-	-	
58								
59								
60 Estimated ROE impact	-2.151%	-0.907%	-0.958%	0.000%	0.000%	-0.259%	-0.028%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(59,701,577)	(25,169,138)	(26,578,305)	-	(7,182,599)	(771,535)	-	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	
70 Schedule "M" Additions	222,077	-	222,077	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	-	
72 Income Before Tax	(59,479,500)	(25,169,138)	(26,356,228)	-	(7,182,599)	(771,535)	-	
73								
74 State Income Taxes	(2,700,369)	(1,142,679)	(1,196,573)	-	(326,090)	(35,028)	-	
75								
76 Taxable Income	(56,779,131)	(24,026,459)	(25,159,655)	-	(6,856,509)	(736,508)	-	
77								
78 Federal Income Taxes	(19,872,696)	(8,409,261)	(8,805,879)	-	(2,399,778)	(257,778)	-	

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling	Ancillary Revenue
	Normalization	Normalizing	Change	Allowances Sales		Revenue	
	Total Normalized	Adjustment					
1 Operating Revenues:							
2 General Business Revenues	4,236,588	-	4,236,588	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	372,617	-	-	-	-	372,617	-
6 Total Operating Revenues	4,609,205	-	4,236,588	-	-	372,617	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,539,981	-	1,415,486	-	-	124,495	-
24 State	209,258	-	192,341	-	-	16,917	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,749,239	-	1,607,828	-	-	141,412	-
29							
30 Operating Rev For Return:	2,859,966	-	2,628,760	-	-	231,205	-
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	0.170%	0.000%	0.000%	0.156%	0.000%	0.000%	0.014%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,609,205	-	4,236,588	-	-	372,617	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	4,609,205	-	4,236,588	-	-	372,617	-
73							
74 State Income Taxes	209,258	-	192,341	-	-	16,917	-
75							
76 Taxable Income	4,399,947	-	4,044,247	-	-	355,700	-
77							
78 Federal Income Taxes	1,539,981	-	1,415,486	-	-	124,495	-

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling	Ancillary Revenue
	Normalization	Normalizing	Change	Allowances Sales		Revenue	
	Total Normalized	Adjustment					
1 Operating Revenues:							
2 General Business Revenues	20,454,101	-	20,454,101	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,846,025	-	-	-	-	1,997,013	(150,988)
6 Total Operating Revenues	22,300,126	-	20,454,101	-	-	1,997,013	(150,988)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	7,448,600	-	6,833,920	(2,095)	-	667,222	(50,447)
24 State	1,012,141	-	928,616	(285)	-	90,664	(6,855)
25 Deferred Income Taxes	20,247	-	-	20,247	-	-	-
26 Investment Tax Credit Adj.	(47,080)	-	-	(47,080)	-	-	-
27 Misc Revenue & Expense	(47,080)	-	-	(47,080)	-	-	-
28 Total Operating Expenses:	8,433,908	-	7,762,536	(29,213)	-	757,886	(57,302)
29							
30 Operating Rev For Return:	13,866,218	-	12,691,565	29,213	-	1,239,126	(93,687)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 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	14,418	-	-	14,418	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(37,992)	-	-	(37,992)	-	-	-
54							
55 Total Deductions:	(23,574)	-	-	(23,574)	-	-	-
56							
57 Total Rate Base:	(23,574)	-	-	(23,574)	-	-	-
58							
59							
60 Estimated ROE impact	0.827%	0.000%	0.000%	0.757%	0.002%	0.000%	0.074%
61							-0.006%
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	22,347,206	-	20,454,101	47,080	-	1,997,013	(150,988)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	221	-	-	221	-	-	-
71 Schedule "M" Deductions	53,571	-	-	53,571	-	-	-
72 Income Before Tax	22,293,856	-	20,454,101	(6,270)	-	1,997,013	(150,988)
73							
74 State Income Taxes	1,012,141	-	928,616	(285)	-	90,664	(6,855)
75							
76 Taxable Income	21,281,715	-	19,525,485	(5,985)	-	1,906,349	(144,133)
77							
78 Federal Income Taxes	7,448,600	-	6,833,920	(2,095)	-	667,222	(50,447)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(20,394,395)	OR	Situs	(20,394,395)	3.1.1
Commercial	442	1	(3,632,303)	OR	Situs	(3,632,303)	3.1.1
Industrial ¹	442	1	(1,142,440)	OR	Situs	(1,142,440)	3.1.1
Total			<u>(25,169,138)</u>			<u>(25,169,138)</u>	

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2013 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 (1994 - 2013).

**PacifiCorp
State of Oregon
Results of Operations
12 Months Ended December 2013**

	A	B	C	D	E	F	G	H	I	J	K
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ⁵	Actual Base Rate Revenues	Remove Tariff Riders ¹	Normalizing Adjustments ²	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ³	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ⁴	Total Oregon Adjusted Revenue
Residential	\$600,163,817	\$19,543,482	\$619,707,299	\$5,236,479	(\$19,999,307)	(\$20,394,395)	\$584,550,076	\$1,871,920	\$586,421,996	\$6,839,596	\$593,261,592
Commercial	\$450,725,499	(\$196,603)	\$450,528,896	(\$10,011,880)	(\$220,406)	(\$3,632,303)	\$436,664,307	\$1,656,841	\$438,321,148	\$9,715,958	\$448,037,106
Industrial	\$149,334,821	(\$769,372)	\$148,565,449	(\$1,278,598)	\$589,710	(\$181,502)	\$147,695,058	\$597,508	\$148,292,566	\$3,243,161	\$151,535,727
Irrigation	\$25,747,819	\$705,999	\$26,453,818	(\$45,034)	(\$705,999)	(\$960,937)	\$24,741,848	\$108,163	\$24,850,011	\$516,274	\$25,366,285
Public St & Hwy	\$5,756,855	(\$3,584)	\$5,753,271	(\$146,853)	\$3,584	\$0	\$5,610,001	\$2,156	\$5,612,157	\$139,112	\$5,751,269
Total Oregon	\$1,231,728,812	\$19,279,922	\$1,251,008,734	(\$6,245,886)	(\$20,332,419)	(\$25,169,138)	\$1,199,261,291	\$4,236,588	\$1,203,497,879	\$20,454,101	\$1,223,951,980
Source / Formula	305 Report		A + B	Table 2		Table 2	C + D + E + F	Table 2	G + H	Table 2	I + J

¹ Gain on Sale of Asset, Revenue Accounting Adjustments, Other Rev - Deferred, Other Rev - Realized, DSM, Merger Credit, Property Sales Adj (Sch 96), Grid West Reg Asset Adj (Sch 195), Oregon Solar Incentive Program (Sch 204), and 2010 Protocol Adj (Sch 291)

² Removal of SMUD Revenue Imputations and Demand Charge Accrual.

³ Klamath rate change Effective April 17, 2013 (Schedule 33); Mona-Oquirrh rate change Effective June 1, 2013.

⁴ GRC rate change Effective January 1, 2014; TAM rate change Effective January 1, 2014.

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

PacifiCorp
State of Oregon
Results of Operations
12 Months Ended December 2013

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Adjusted MWhs
Residential	5,534,855	(205,664)	5,329,190
Commercial	5,093,516	(55,777)	5,037,739
Industrial	2,170,034	(2,773)	2,167,261
Irrigation	254,818	(7,403)	247,414
Public St & Hwy	36,747	0	36,747
Total Oregon	13,089,969	(271,618)	12,818,351
Source / Formula	305 Report	Table 2	A + B

PacificCorp
State of Oregon
Results of Operations
12 Months Ended December 2013
Revenue, KVB and Customer Adjustments

	CUSTOMERS				KVBH				REVENUES						
	396 Active Customers	395 Booked KVB	394 Type 1 Adj- KVB	393 Total Type 1 Adj- KVB	392 Type 1 Adj- KVB	391 Frequency Adj- KVB	390 Normalizing Adj- KVB	389 395 Booked Revenues	388 Remove Error Revenues	387 Actual Base Rate Revenues	386 Normalizing Adj- Revenues	385 Type 1 Adj- Revenues	384 Type 2 Adj- Revenues	383 Type 3 Adj- Revenues	382 Total Percent Revenues
Irrigation															
41 (Former 33 Klammeth)	6,152	136,096,855	(9,596,359)	127,400,496	\$13,720,638	\$328,418	\$0	\$14,540,256	\$1,071,909	\$13,511,237	\$31,890	\$13,511,237	\$282,385	\$13,793,622	
28	1,936	94,519,298	(6,331)	94,512,967	\$0,236,746	\$1,637	\$0	\$0,238,385	(\$424)	\$0,237,961	\$67,127	\$0,238,188	\$194,316	\$0,499,564	
48	2	334,882	(4,607)	330,275	\$3,444	(\$4)	\$0	\$3,440	(\$281)	\$3,159	\$142	\$3,301	\$766	\$39,607	
BPA, Batching, Accrual	0	22,884,891	2,260,359	25,088,639	\$1,550,028	\$28,129	\$0	\$1,578,157	\$1,111,677	\$1,700,024	\$7,004	\$1,710,038	\$38,247	\$1,748,685	
Solar Feed in Revenue	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
RPA Adjustment	0	0	0	0	\$45,165	(\$45,165)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Demand Charge Accrual	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Gain on Sale of Asset	0	0	0	0	\$4,325	(\$4,325)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Accounting Adjustment	0	0	0	0	(\$8,321)	\$8,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue Adj- Defered	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue Adj- Retired	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DSM	0	0	0	0	\$721,513	(\$721,513)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Blue Sky	0	0	0	0	\$322	(\$322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Unbilled	0	82,000	0	82,000	\$16,000	\$0	\$0	\$16,000	\$0	\$16,000	\$0	\$16,000	\$0	\$16,000	
AGA	0	0	0	0	\$258,348	\$0	\$0	\$258,348	\$0	\$258,348	\$0	\$258,348	\$0	\$258,348	
Total Irrigation	8,093	254,817,838	(7,403,459)	247,414,379	\$35,747,819	(6,451,034)	\$0	\$35,702,785	(8,960,937)	\$24,741,848	\$108,163	\$24,850,011	\$516,274	\$25,366,285	
Lighting															
15	1	13	0	13	\$129	(\$129)	\$0	\$129	\$0	\$129	\$0	\$129	\$3	\$132	
50	246	8,562,448	0	8,562,448	\$1,055,408	\$118	\$0	\$1,055,526	\$1,095,626	\$1,095,626	\$483	\$1,096,109	\$26,385	\$1,122,014	
51	733	19,485,899	0	19,485,899	\$3,985,700	(\$729)	\$0	\$3,984,971	\$3,987,971	\$3,987,971	\$1,149	\$3,989,120	\$64,802	\$4,053,932	
52	39	426,877	0	426,877	\$61,896	\$10	\$0	\$61,906	\$61,896	\$61,906	\$26	\$61,932	\$2,013	\$63,945	
53	244	9,312,135	0	9,312,135	\$672,395	\$585	\$0	\$672,980	\$672,898	\$672,898	\$528	\$673,426	\$16,029	\$689,517	
Revenue Accounting Adjustment	0	0	0	0	\$3,584	(\$3,584)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Gain on Sale of Asset	0	0	0	0	\$1,996	(\$1,996)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue Accounting Adjustment	0	0	0	0	(\$93)	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue Adj- Retired	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue Adj- Retired	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DSM	0	0	0	0	\$141,859	(\$141,859)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Unbilled	0	(1,041,000)	0	(1,041,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
AGA	0	0	0	0	\$5,756,855	(\$5,756,855)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Lighting	1,892	36,746,768	0	36,746,768	\$1,317,281,812	(8,245,886)	\$0	\$1,325,482,935	(8,245,886)	\$1,319,237,049	\$2,156	\$1,321,389,205	\$39,454,101	\$1,360,843,306	
TOTAL COMPANY	9,985	\$321,564,606	(\$7,403,459)	\$314,161,147	\$37,065,101	(\$14,201,920)	\$0	\$37,046,226	(\$14,201,920)	\$22,844,306	\$110,323	\$22,954,629	\$79,408,202	\$23,749,051	

PerfCom
State of Oregon
Results of Operations
12 Months Ended December 31, 2013
Revenue Adjustments

	305 Booked Revenues	Solar Feed-in Revenues	Gain on Sale of Asset	Revenue Accounting Adjust	Other Revenue Adj - Realized	Other Revenue Adj - Unrealized	DSM Revenues	Bio-Sky Revenue	Revenue Adjust Property	Merger Credit	Sch08 RPA Adjust	Sch06 Property Status Adjust	Sch05 Grad West Adjust	Sch204 OBP Adjust	Sch291 2010 Protocol Adjust	Total Remove From Revenues	Actual Base Rate Revenues
Residential																	
15	\$359,812																\$160,098
4	\$577,672,825																\$999,566,561
21	\$1,100,130																\$1,205,500
23	\$1,500,125																\$1,500,125
24	\$455,825																\$455,825
26	\$738,490																\$738,490
27	\$164,615																\$164,615
28	\$489,500																\$489,500
29	\$0																\$0
30	\$0																\$0
31	\$14,724,418																\$14,724,418
32	\$405,000																\$405,000
33	\$52,910																\$52,910
34	\$1,333,000																\$1,333,000
35	\$600,400,047																\$600,400,047
Commercial																	
15	\$1,665,237																\$1,665,237
23	\$117,230,217																\$117,230,217
25	\$2,000,000																\$2,000,000
26	\$84,564,555																\$84,564,555
27	\$3,931,654																\$3,931,654
28	\$64,110,124																\$64,110,124
29	\$14,413																\$14,413
30	\$0																\$0
31	\$417,609																\$417,609
Industrial																	
15	\$1,665,237																\$1,665,237
23	\$117,230,217																\$117,230,217
25	\$2,000,000																\$2,000,000
26	\$84,564,555																\$84,564,555
27	\$3,931,654																\$3,931,654
28	\$64,110,124																\$64,110,124
29	\$14,413																\$14,413
30	\$0																\$0
31	\$417,609																\$417,609
Transmission																	
15	\$42,649																\$42,649
23	\$2,312,283																\$2,312,283
28	\$8,709,509																\$8,709,509
29	\$1,100,000																\$1,100,000
30	\$1,200,000																\$1,200,000
31	\$115,694,847																\$115,694,847
Lighting																	
15	\$346																\$346
23	\$179,603																\$179,603
28	\$42,844																\$42,844
29	\$1,100,000																\$1,100,000
30	\$0																\$0
31	\$115,694,847																\$115,694,847
TOTAL COMPANY																	
	\$5,756,855																\$5,756,855
	\$1,211,228,812																\$1,211,228,812

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	1	(14,762,827)	OR	Situs	(14,762,827)	3.1.1
Commercial	442	1	(10,232,286)	OR	Situs	(10,232,286)	3.1.1
Industrial ¹	442	1	(1,439,922)	OR	Situs	(1,439,922)	3.1.1
Public Street & Highway	444	1	(143,269)	OR	Situs	(143,269)	3.1.1
Total			<u>(26,578,305)</u>			<u>(26,578,305)</u>	

¹ Includes Irrigation

Adjustment to Tax:

Schedule M - Reg Liability - OR 2010 Pro	SCHMAT	1	222,077	OR	Situs	222,077
Deferred Income Tax	41110	1	(84,280)	OR	Situs	(84,280)
Accumulated Deferred Income Tax	190	1	4,049	OR	Situs	4,049

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 Gain on Sale of Asset, Revenue Accounting Adjustments, Other Rev - Deferred, Other Rev - Realized, DSM, Merger Credit, Property Sales Adj (Sch 96), Grid West Reg Asset Adj (Sch 195), Oregon Solar Incentive Program (Sch 204), 2010 Protocol Adj, 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>
Adjustment to Income:							
Residential	440	2	1,871,920	OR	Situs	1,871,920	3.1.1
Commercial	442	2	1,656,841	OR	Situs	1,656,841	3.1.1
Industrial ¹	442	2	705,671	OR	Situs	705,671	3.1.1
Public St. & Hwy	444	2	2,156	OR	Situs	2,156	3.1.1
Total Type II Adjustment to Income			<u>4,236,588</u>			<u>4,236,588</u>	
Residential	440	3	6,839,596	OR	Situs	6,839,596	3.1.1
Commercial	442	3	9,715,958	OR	Situs	9,715,958	3.1.1
Industrial ¹	442	3	3,759,435	OR	Situs	3,759,435	3.1.1
Public St. & Hwy	444	3	139,112	OR	Situs	139,112	3.1.1
Total Type III Adjustment to Income			<u>20,454,101</u>			<u>20,454,101</u>	

¹Includes Irrigation

Description of Adjustment:

The Type 2 adjustment annualizes the revenues for the Klamath rate change effective April 17, 2013 (Schedule 33) and Mona-Oquirrh rate change Effective June 1, 2013.

The Type 3 adjustment is for the GRC rate change Effective January 1, 2014 and the TAM rate change Effective January 1, 2014.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Income:							
Remove 12 ME Dec 2013 Allowance Sale	4118	3	26,461	SE	24.528%	6,490	3.4.1
Add 12 ME Dec 2014 Amortization	4118	3	(218,403)	SE	24.528%	(53,571)	3.4.1
			<u>(191,942)</u>			<u>(47,080)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(154,891)	SE	24.528%	(37,992)	3.4.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	58,783	SE	24.528%	14,418	3.4.1
Schedule M Addition	SCHMAT	3	900	SE	24.528%	221	3.4.1
Schedule M Deduction	SCHMDT	3	218,403	SE	24.528%	53,571	3.4.1
DIT Expense	41010	3	82,887	SE	24.528%	20,331	3.4.1
DIT Expense	41110	3	(342)	SE	24.528%	(84)	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 2013
SO2 Emission Allowance Sales

Beginning of the Period Dec-13
Ending of the Period Dec-14

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-14	Dec-14	Dec-14	12 Months Ended	Dec-13	12 Months Ended	12 Months Ended	12 Months Ended	Dec-13	Dec-14
Feb 2010 Sale	Feb-10	402,500	402,500	0	8,405	8,405	0	8,405	3,190	3,190	0
Mar 2010 Sale	Mar-10	1,647,551	1,647,551	0	68,647	68,647	0	68,647	26,052	26,052	0
Apr 2010 Sale	Apr-10	372,500	372,500	0	23,300	23,300	0	23,300	8,843	8,843	(0)
Aug 2010 Sale	Aug-10	395,000	395,000	0	57,611	57,611	0	57,611	21,864	21,864	(0)
Feb 2011 Sale	Feb-11	78,000	76,375	1,625	19,500	21,125	0	19,500	7,400	8,017	617
Mar 2011 Sale	Mar-11	41,737	40,020	1,717	10,440	12,157	0	10,440	3,962	4,614	652
Apr 2011 Sale	Apr-11	4,505	4,230	275	1,128	1,403	0	1,128	428	533	104
Jun 2011 Sale	Jun-11	40,509	36,292	4,217	10,128	14,345	0	10,128	3,844	5,444	1,600
Apr 2012 Sale	Apr-12	1,814	1,254	560	456	1,016	0	456	173	385	212
Aug 2012 Sale	Aug-12	26,000	15,718	10,282	6,504	16,786	0	6,504	2,468	6,370	3,902
Dec 2012 Sale	Dec-12	22,074	11,500	10,574	5,520	16,094	0	5,520	2,095	6,108	4,013
Feb 2013 Sale	Feb-13	9,775	4,692	5,083	2,448	7,531	0	2,448	929	2,858	1,929
Apr 2013 Sale	Apr-13	736	315	421	180	601	0	180	68	228	160
Sep 2013 Sale	Sep-13	15,950	5,312	10,638	3,984	14,622	0	3,984	1,512	5,549	4,037
Forecast Sale	May-14	900	152	748	152	0	900	152	(284)	0	284
Totals		3,059,550	3,013,411	46,139	218,403	263,642	900	218,403	82,545	100,055	17,510

Ref. 3.4

Ref. 3.4

Ref. 3.4

		SO2 Sales					
			12 Months Ended December 2013				
SO2 Credit Unamortized Balance				26,461			
Beginning Balance	263,642			Ref. 3.4		Ref. 3.4	82,887
Ending Balance	46,139					Ref. 3.4	(342)
Average Balance	154,891						82,545
	Ref. 3.4						58,783
							Ref. 3.4
							100,055
							17,510

PacifiCorp**Results of Operations - December 2013**

SO2 Emission Allowance Sales

SAP Account 301947 - Actuals for 12 Months Ended December 2013

Year	Month	Amount	Accumulated Amount	
2013	1	-	-	
2013	2	9,775	9,775	
2013	3	-	9,775	
2013	4	736	10,511	
2013	5	0	10,511	
2013	6	-	10,511	
2013	7	-	10,511	
2013	8	-	10,511	
2013	9	15,950	26,461	
2013	10	-	26,461	
2013	11	-	26,461	
2013	12	-	26,461	Ref. 3.4

GL Account Balance

Account Number 301947

Calendar year 2013

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2		9,775.00	9,775.00-	9,775.00-
3				9,775.00-
4		735.97	735.97-	10,510.97-
5		0.14	0.14-	10,511.11-
6				10,511.11-
7	0.01	0.01		10,511.11-
8				10,511.11-
9		15,950.00	15,950.00-	26,461.11-
10				26,461.11-
11				26,461.11-
12				26,461.11-
13				26,461.11-
14				26,461.11-
15				26,461.11-
16				26,461.11-
Total	0.01	26,461.12	26,461.11-	26,461.11-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove Dec 2013 Bkd Rev (Incl Accruals)	456	1	(7,601,287)	SG	25.200%	(1,915,508)	3.5.1
Remove December 2013 REC Deferrals	456	1	(20,901,329)	SG	25.200%	(5,267,091)	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 2013.

PacifiCorp
 Results of Operations - December 2013
 REC Revenue
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
GL Acct	301944	301944	301945	
January-13	(93,587)	9,633,478	(9,637,605)	(97,714)
February-13	(84,812)	93,587	(93,587)	(84,812)
March-13	(166,458)	84,812	(84,812)	(166,458)
April-13	(202,640)	166,458	(162,264)	(198,446)
May-13	-	202,640	(206,624)	(3,984)
June-13	(70,644)	-	(15,207)	(85,851)
July-13	(689,221)	70,644	(70,644)	(689,221)
August-13	(767,456)	689,221	(689,521)	(767,756)
September-13	(871,200)	767,456	(780,566)	(884,309)
October-13	(771,380)	871,200	(871,331)	(771,511)
November-13	(2,155,483)	771,380	(765,080)	(2,149,183)
December-13	(1,699,750)	2,155,483	(2,157,776)	(1,702,043)
12 ME December 2013 Total	(7,572,629)	15,506,357	(15,535,015)	(7,601,287)

Ref. 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
 Amount Yr. Ended December 2013 **(20,901,329) Ref. 3.5**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	1	(4,480,007)	SG	25.200%	(1,128,952)	3.6.4
Other Electric Revenues	456	2	1,478,651	SG	25.200%	372,617	3.6.4
Other Electric Revenues	456	3	7,924,720	SG	25.200%	1,997,013	3.6.4
Total Wheeling Revenue Adjustment			<u>4,923,365</u>			<u>1,240,677</u>	3.6.4
Wheeling Imbalance Expense	566	1	(1,418,333)	SG	25.200%	(357,417)	3.6.5
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2013			85,492,935				B1
Total Adjustments			<u>4,923,365</u>				3.6.4
Normalized Wheeling Revenues 12 ME December 2013			<u>90,416,300</u>				3.6.4

Description of Adjustment:

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2014 by adjusting the actual revenues for the 12 months ended December 31, 2013 for normalizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment reflects the impact of the FERC rate case, FERC Docket No. ER 11-3643.

Customer	Network 301912	Transmission 301913	Pt-to-Pt 302980	Resales 302981	Use of 302831	Resales 302961	Resales 302962	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts 301916
Alpentel Energy Deferral Fee	-	-	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	(14,528)	1,149	-	-	-	-	-	-	-	-
Bear Energy	-	-	-	-	-	-	-	-	-	-
Black Hills, Inc.	(1,218,192)	302,140	(1,318,046)	-	-	65	-	-	-	-
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	(65)	-	-	-	-
Bonnieville Power Administration	-	-	-	-	-	-	-	-	-	(4,931,925)
Bonneville Power Administration	(680,628)	323,464	(1,950,720)	-	-	-	-	(5,630)	-	-
Cargill Power Markets, LLC	-	-	-	(11,207)	-	-	2,024	-	-	-
Citygroup Energy	-	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-	-	-
Constellation	-	-	-	(1,208)	-	-	(669)	-	-	-
Coral Power/Shell	-	-	-	-	-	-	-	-	-	-
Cowlitz County PUD	-	-	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	280,415	-	-	-	-	-	-	-	-
Eagle Energy Partners	-	-	-	-	-	-	-	-	-	-
Endure Energy, LLC	-	-	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-	(81,000)	-
Eugene Water & Electric Board	-	-	-	-	-	-	-	-	-	-
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-	-
Flathead Electric	-	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	(24,279)	100,188	(790,828)	-	-	-	-	(51,173)	-	-
Idaho Power Company	-	102,384	(842,430)	-	-	-	-	-	-	-
Idaho Power - Power Supply Merchant	-	-	-	-	-	-	-	-	-	-
Integrus	-	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	-	-	-	-	(33,088)	-	-
Los Angeles Dept Water & Power	-	-	-	-	-	-	-	-	-	-
Macquarie Energy, LLC	-	-	-	(9,879)	-	-	(782)	-	-	-
Moon Lake Electric Association	-	-	-	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	-	-	-	-	-
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	-	-	-	-
NextEra Energy Resources, LLC	-	304,687	(2,396,315)	-	-	-	-	(1,992)	-	-
Pacific Gas & Electric Company	-	-	-	-	-	-	-	-	-	-
PacificCorp Merchant (Business Unit transfer)	-	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	-	-	-
Powerex Corporation	-	604,664	(7,053,294)	-	-	-	-	-	-	-
PPL Energy Plus, LLC	-	-	-	-	-	-	-	-	-	-
Public Service Company of Colorado	-	-	-	-	-	-	-	-	-	-
Puget Sound Energy	-	-	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	-	-	-	-	-	-	-
Cryg Energy, Inc. (Raser Power Systems LLC/Intermountain)	-	36,727	(289,978)	-	-	-	-	-	-	-
Sacramento Municipal Utility District	-	-	(134,789)	-	-	-	-	-	-	-
Salt River Project	-	-	-	-	-	-	-	-	-	-
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-	-
Seattle City Light	-	3,426	-	-	-	-	-	-	-	-
Sempra Energy Solutions LLC	(384,796)	43,566	-	-	-	-	-	-	-	-
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	(6,265)	-	-	-	-
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	-	-	-	-	-	(7,715)	-	-
Southern California PPA	-	-	-	-	-	-	-	(8,695)	-	-
State of South Dakota	-	13,387	(105,437)	-	-	-	-	-	-	-
Tenaska Power Services Co	-	-	-	-	-	(3,853)	3,080	-	-	-
The Energy Authority	-	-	-	-	-	-	-	-	-	-
TransAlta Energy	-	-	-	-	-	-	-	-	-	-
Tri-State Generation and Trans	(34,086)	21,807	-	-	-	-	-	-	-	(111,612)
Utah Associated Municipal Power Systems	-	706,203	-	-	-	-	-	-	-	-
US Bureau of Reclamation	(6,965)	708	-	-	-	-	-	-	-	(12,543)
Utah Municipal Power Agency	-	299,434	-	-	-	-	-	-	-	-
WAPA Folsom	-	-	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	-	-	-	-	-
Western Area Power Administration	(34,107)	3,802	-	-	-	-	-	-	-	(1,000)
Western Area Power Administration	-	-	-	-	-	-	-	-	-	-
Yakima Tilton Irrigation District	-	-	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	-	-	-	-	-	-	-	-	-
Accruals and Adjustments	(3,109)	-	(500,476)	-	(6,265)	-	-	(484,418)	-	(22,925)
Actual Totals	(2,400,689)	3,148,164	(15,382,310)	(22,293)	(12,530)	(3,589)	3,589	(108,594)	(565,418)	(5,080,005)

Type	Description	Network	Transmission	Pt-to-Pt	Resales	Use of	Resales	Resales	Unauthorized Use	Deferral Fees	Legacy Contracts
1	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	3,109	-	500,476	22,293	-	3,589	(3,589)	-	-	-
1	Remove refunds, transmission reserve amounts covering 2012 as out of period.	(20,288)	(3,148,164)	(1,008)	-	-	-	-	-	-	-
1	Tri-State-termination of legacy agreement October 2014.	-	-	-	-	-	-	-	-	-	17,966
1	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	1,437,190	-	-	-	-	-	-	-	-
3	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change.	(318,087)	-	(1,538,484)	-	-	-	-	-	-	-
3	Additional point-to-point service added for Main capacity.	-	-	(5,631,460)	-	-	-	-	-	-	-
2	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	(714,185)	-	-	-	(15,274)	-	-	-
2	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	(721,030)	-	-	-	-	-	-	-
3	Decreased point-to-point capacity for S.Dakota	-	-	(66,814)	-	-	-	-	-	-	-
1	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-	565,418	-	-
1	Reverse unreserved use charges: JPM	-	-	-	-	-	-	-	33,088	-	-
1	Reverse unreserved use charges: Iberdrola.	-	-	-	-	-	-	-	51,173	-	-
1	Reverse unreserved use charges: NextEra.	-	-	-	-	-	-	-	1,992	-	-
1	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	-	-	-	7,715	-	-
1	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	-	8,695	-	-
1	Reverse unreserved use charges: BPA.	-	-	-	-	-	-	-	5,830	-	-
1	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-	-	-
1	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-	-	-
1	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-	-	-
1	Remove schedules 5 and 6 charges covering 2012.	-	-	-	-	-	-	-	-	-	-
1	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-	-	-	-
3	Increase in 5 and 6 revenues based on rate change June 2014	-	-	-	-	-	-	-	-	-	-
1	Remove additional schedule 6 refunds	-	-	-	-	-	-	-	-	-	-
1	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	-	-	-	-	-	-
3	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	-	-	-	-	-	-
3	Estimated increase in use of facilities charge for transmission.	-	-	-	-	-	-	-	-	-	-
3	Rounding	(23)	-	-	-	-	-	-	-	-	-
1	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-	-	-
Test Period Incremental Adjustments		(335,268)	(1,710,973)	(8,071,534)	22,293	-	3,589	(18,863)	108,594	565,418	17,966
Accum Test Period Totals		(2,735,958)	1,437,190	(23,453,844)	-	(12,530)	(15,274)	-	-	(5,062,039)	
1	Type 1 adjustments (Normalize for out of period and one-time adjustments)	(17,159)	(3,148,164)	499,468	22,293	-	3,589	(3,589)	108,594	565,418	17,966
2	Type 2 adjustments (Annualize changes that occur during the test period)	-	-	(1,435,214)	-	-	-	(15,274)	-	-	-
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	(318,110)	1,437,190	(7,135,787)	-	-	-	-	-	-	-
Total		(335,268)	(1,710,973)	(8,071,534)	22,293	-	3,589	(18,863)	108,594	565,418	17,966

Customer	Legacy Contracts 301917	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Sch 6-Supp 301952	Ancillary Sch 6-Supp 301653	Ancillary Sch 2-Reactive 301962	Ancillary Sch 2-Reactive 301963
Alpentel Energy Deferral Fee	-	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	-	-	-	-	-	-	-	(77)	-
Bear Energy	-	-	-	-	-	-	-	-	-
Black Hills, Inc	-	-	(30,937)	(20,580)	-	-	-	-	(1,715)
Black Hills/Colorado Electric Utility Company, L.P.	-	-	(375)	(9,795)	-	-	-	-	(189)
Bonneville Power Administration	-	-	-	-	-	-	-	-	-
Bonneville Power Administration	(978,564)	-	(28,707)	(67,088)	(1,171,508)	(49,329)	-	65,797	-
Carroll Power Markets, LLC	-	-	(856,180)	(16,945)	-	-	-	-	7,338
Citigroup Energy	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-	-
Constellation	-	-	(1,745)	0	-	14,494	-	-	15,449
Coral Power/Shell	-	-	(50,258)	(98,817)	-	-	-	-	(2,399)
Cowlitz County PUD	-	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	(2,351,974)	-	(453)	-	-	(463,943)	-	76,504	-
Eagle Energy Partners	-	-	-	-	-	-	-	609	-
Endure Energy, LLC	-	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-	-
Eugene Water & Electric Board	-	-	-	-	-	-	-	-	1
Fall River Rural Electric Cooperative	-	-	-	-	(151,308)	-	-	-	-
Flathead Electric	-	-	-	-	-	-	-	-	-
Frost Creek III, LLC	-	-	-	-	(36,182)	-	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	-	-	(1,568,784)	(176,733)	-	(111,991)	-	9,198	-
Idaho Power Company	-	-	(81,421)	(32,941)	(90,108)	-	-	7,199	-
Idaho Power - Power Supply Merchant	-	-	(617)	-	-	-	-	-	(28)
Integrus	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	(903,476)	(111,701)	-	-	-	-	(1,132)
Los Angeles Dept Water & Power	-	-	(8)	(28,307)	-	-	-	-	328
Maccuarie Energy, LLC	-	-	(70,706)	(3,629)	-	-	-	-	(1,898)
Moon Lake Electric Association	(19,262)	-	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	-	(1,382,494)	(85,897)	-	-	-	-	(10,442)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-
Nevada	-	-	(9,878)	-	-	-	-	-	(220)
NextEra Energy Resources, LLC	-	-	(21,407)	-	-	(32,358)	-	-	(15,764)
Pacific Gas & Electric Company	-	-	-	-	(14,771,951)	-	-	-	5
PacifiCorp Merchant (Business Unit transfer)	-	-	-	-	-	1,128,361	(1,128,361)	874,141	(964,887)
Portland General Electric	-	-	(54,421)	(3,087)	(3,314)	-	-	-	(1,248)
Powder River Energy Corp	-	-	-	-	(365)	-	-	-	-
Powder River Energy Corp	-	-	(3,761,011)	(962,254)	-	(11,706)	-	-	(9,086)
Powervex Corporation	-	-	(4,701)	(17,518)	-	-	-	-	277
PPL Energy Plus, LLC	-	-	-	(2,469)	-	-	-	-	(53)
Public Service Company of Colorado	-	-	-	-	-	-	-	-	-
Puget Sound Energy	-	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	(3,910)	(21,465)	-	-	-	-	3,489
Cryg Energy, Inc. (Raser Power Systems LLC/Intermountain)	-	-	-	-	-	(19,018)	-	-	(20)
Sacramento Municipal Utility District	-	-	-	-	-	-	-	-	(2,867)
Salt River Project	-	-	(870)	(6,108)	-	-	-	-	(148)
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-
Seattle City Light	-	-	-	-	-	-	-	-	624
Sempra Energy Solutions LLC	-	-	-	-	-	-	-	-	(246)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	(87,415)	(5,184)	(68,919)	-	-	-	122
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	(2,410,478)	-	(271,951)	(176,472)	-	-	(5,936)
Southern California PPA	-	-	-	-	-	-	-	-	-
State of South Dakota	-	-	-	-	-	-	-	-	(10)
Tenaska Power Services Co	-	-	(11,884)	(251,189)	-	-	-	-	(2,884)
The Energy Authority	-	-	(5,453)	-	-	-	-	-	(18)
TransAlta Energy	-	-	(166,574)	(986)	-	-	-	-	209
Tri-State Generation and Trans.	-	-	(94,288)	-	-	-	-	-	6,765
Utah Associated Municipal Power Systems	(11,051,423)	-	(16,609)	-	-	(258,499)	-	9,873	-
US Bureau of Reclamation	(29,592)	-	-	-	-	-	-	-	18
Utah Municipal Power Agency	(2,872,955)	-	-	-	-	(31,651)	-	33,427	-
WAPA, Folsom	-	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	(119,700)	-	-	-	-
Western Area Power Administration	-	-	-	-	-	-	-	-	143
Western Area Power Administration	(2,848,318)	-	(13,556)	-	-	-	-	3,114	-
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	(3,307,777)	-	-	-	-	-	-	-
Accruals and Adjustments	(342,695)	-	87,948	(258,608)	(117,435)	12,112	391,987	84,116	73,951
Actual Totals	(20,494,763)	(3,307,777)	(11,552,664)	(2,181,279)	(16,802,739)	(0.00)	(736,374.05)	1,142,363	(890,946)
Type	Description								
1	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	342,695	-	-	-	(3,862)	(12,112)	-	(84,116)
1	Remove refunds, transmission reserve amounts covering 2012 as out of period.	447,751	3,307,777	-	-	-	-	-	(935,161)
1	Tri-State-termination of legacy agreement October 2014.	-	-	-	-	-	-	-	-
3	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	-	-	-	-
3	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change.	(1,605,899)	-	-	-	-	-	-	-
3	Additional point-to-point service added for Malin capacity.	-	-	-	-	-	-	-	-
2	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	-	-	-	-
2	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	-	-	-	-
3	Decreased point-to-point capacity for S. Dakota	-	-	-	-	-	-	-	-
1	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: JPM	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: Iberdrola	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: NextEra.	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: Southern California Edison	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: BPA	-	-	-	-	-	-	-	-
1	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-
1	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-
1	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-
1	Remove schedules 5 and 6 charges covering 2012.	-	-	-	-	-	-	253,544	-
1	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	(404,100)	-
3	Increase in 5 and 6 revenues based on rate change June 2014	-	-	-	-	-	-	-	(52,239)
1	Remove additional schedule 6 refunds	-	-	-	-	-	-	-	(2,788)
1	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	-	-	258,499	-
3	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	44,000	-	-	-
3	Estimated increase in use of facilities charge for transmission.	-	-	-	-	(16,237)	-	-	-
3	Rounding	-	-	-	-	-	-	-	-
3	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-
Test Period Incremental Adjustments	(815,453)	3,307,777	-	-	23,881	(12,112)	52,917	(1,019,277)	-
Accum Test Period Totals	(21,310,236)	-	(11,552,664)	(2,181,279)	(16,778,858)	(12,112)	(683,457)	123,086	(890,946)
1	Type 1 adjustments (Normalize for cut of period and one-time adjustments)	790,446	3,307,777	-	-	(3,862)	(12,112)	105,156	(1,019,277)
2	Type 2 adjustments (Annualize changes that occur during the test period)	-	-	-	-	-	-	-	-
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	(1,605,899)	-	-	-	27,763	-	(52,239)	-
Total	(815,453)	3,307,777	-	-	23,881	(12,112)	52,917	(1,019,277)	-

Customer	Sch 2-Reactive Refund Reserve 305920	Ancillary Sch 3a 301964	Ancillary Sch 3a 301974	Ancillary Sch 3a Reserve 305931	Misc.: Primary Distribution Metering 301966	Ancillary Schedule 1 Scheduling 301967	Schedule 1 Refund 305910	Ancillary Schedule 3 Regulation/ 301968	Ancillary Schedule 3 Regulation/ C&T 301969
Alpentel Energy Deferral Fee	-	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	-	-	-	-	(23,764)	(328)	-	(1,314)	-
Bear Energy	-	-	-	-	-	-	-	-	-
Black Hills, Inc.	-	(749)	-	-	-	(58,329)	-	-	-
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	(222)	-	-	-
Bonneville Power Administration	-	-	-	-	-	-	-	-	-
Bonneville Power Administration	-	(5,097)	-	-	(253,041)	(42,641)	-	(62,073)	(95,796)
Carroll Power Markets, LLC	-	29	-	-	-	(19,102)	-	-	-
Citigroup Energy	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-	-
Constellation	-	29,637	-	-	-	58	-	-	-
Coral Power/Shell	-	(562)	-	-	-	(3,179)	-	-	-
Cowlitz County PUD	-	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	-	-	-	(63,229)	(140,146)	-	(524,644)	-
Eagle Energy Partners	-	-	-	-	-	5	-	-	-
Endure Energy, LLC	-	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-	-
Eugene Water & Electric Board	-	-	-	-	-	-	-	-	-
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-
Foothold Electric	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	-	(288,813)	-	-	-	(57,871)	-	(2,862)	-
Idaho Power Company	-	-	-	-	-	(19,967)	-	-	-
Idaho Power - Power Supply Merchant	-	-	-	-	-	(15)	-	-	-
Integrus	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	(75,828)	-	-	-	(22,578)	-	-	-
Los Angeles Dept Water & Power	-	-	-	-	-	(618)	-	-	-
Macquarie Energy, LLC	-	-	-	-	-	(1,850)	-	-	-
Moon Lake Electric Association	-	-	-	-	-	-	-	-	-
Morgan Stanley Capital Group, Inc.	-	(9,973)	-	-	-	(32,963)	-	-	-
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	(240)	-	-	-
NextEra Energy Resources, LLC	-	(206,744)	-	-	-	(54,566)	-	-	-
Pacific Gas & Electric Company	-	-	-	-	-	0	-	-	-
PacifiCorp Merchant (Business Unit transfer)	-	1,029,641	(1,029,641)	-	-	-	-	2,434,325	(2,434,325)
Portland General Electric	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	(1,290)	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	-	-
Powder River Energy Corp	-	-	-	-	-	-	-	-	-
Powerex Corporation	-	(4,574)	-	-	-	(272,333)	-	-	-
PPL Energy Plus, LLC	-	-	-	-	-	(472)	-	-	-
Public Service Company of Colorado	-	-	-	-	-	(50)	-	-	-
Puget Sound Energy	-	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	-	-	(538)	-	-	-
Cryg Energy, Inc. (Raser Power Systems LLC/Intermountain)	-	(21,187)	-	-	-	(6,493)	-	-	-
Sacramento Municipal Utility District	-	-	-	-	-	(2,816)	-	-	-
Salt River Project	-	(782)	-	-	-	(145)	-	-	-
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-
Seattle City Light	-	1,197	-	-	-	6	-	-	-
Sempre Energy Solutions LLC	-	-	-	-	-	(8,423)	-	(30,030)	-
Sempre Energy Trading Corp	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	(1,919)	-	-	-
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	(189,944)	-	-	-	(54,049)	-	-	-
Southern California PPA	-	-	-	-	-	-	-	-	-
State of South Dakota	-	-	-	-	-	(2,361)	-	-	-
Tenaska Power Services Co	-	58	-	-	-	(5,444)	-	-	-
The Energy Authority	-	-	-	-	-	(130)	-	-	-
TransAlta Energy	-	9	-	-	-	(3,728)	-	-	-
Tri-State Generation and Trans.	-	-	-	-	-	(2,906)	-	5,128	-
Utah Associated Municipal Power Systems	-	111	-	-	(79,427)	(245,516)	-	(1,052,062)	-
US Bureau of Reclamation	-	-	-	-	(9,664)	(152)	-	(486)	-
Utah Municipal Power Agency	-	-	-	-	-	(63,393)	-	(228,584)	-
WAPA Folsom	-	-	-	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	-	-	-	-
Western Area Power Administration	-	-	-	-	(43,062)	(739)	-	-	-
Western Area Power Administration	-	(12)	-	-	-	(275)	-	-	-
Yakima Tilton Irrigation District	-	-	-	-	-	-	-	-	-
Accrual reserve for refund	(1,142,363)	-	-	(289,157)	-	-	(20,146)	-	-
Accruals and Adjustments	-	32,741	(34,989)	-	-	(6,520)	115,465	(54,659)	-
Actual Totals	(1,142,363)	289,157	(1,064,630)	(289,157)	(472,186)	(1,134,239)	(20,146)	662,862	(2,584,780)

Type	Description								
1	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	-	-	-	-	-	-	(115,465)	-
1	Remove refunds, transmission reserve amounts covering 2012, as out of period.	1,142,363	(280,134)	-	289,157	-	3,138	20,146	(804,074)
1	Tri-State-termination of legacy agreement October 2014.	-	-	-	-	-	-	-	-
3	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	-	-	-	-
3	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change.	-	-	-	-	-	-	-	-
3	Additional point-to-point service added for Malin capacity.	-	-	-	-	(108,048)	-	-	-
2	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	(14,081)	-	-	-
2	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	(14,081)	-	-	-
3	Decreased point-to-point capacity for S. Dakota.	-	-	-	-	-	-	-	-
1	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: JPM	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: Iberdrola.	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: NextEra.	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: Southern California PPA	-	-	-	-	-	-	-	-
1	Reverse unreserved use charges: BPA.	-	-	-	-	-	-	-	-
1	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-
1	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-
1	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-
1	Remove schedules 5 and 6 charges covering 2012	-	-	-	-	-	-	-	-
1	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-	-
3	Increase in 5 and 6 revenues based on rate change June 2014	-	-	-	-	-	-	-	-
1	Remove additional schedule 6 refunds	-	-	-	-	-	-	-	-
1	Remove settlement of reserves relating to periods prior to 2012.	-	-	-	-	-	-	-	-
3	Estimated decrease in use of facilities charge for phase shifters.	-	-	-	-	-	-	-	-
3	Estimated increase in use of facilities charge for transmission.	-	-	-	-	-	-	-	-
3	Rounding	-	-	-	-	-	-	-	-
3	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-

Test Period Incremental Adjustments	1,142,363	(280,134)	-	289,157	-	(133,073)	20,146	(719,539)	-
Accum Test Period Totals	-	9,023	(1,064,630)	-	(472,186)	(1,267,312)	-	(56,676)	(2,584,780)
1	Type 1 adjustments (Normalize for out of period and one-time adjustments)	1,142,363	(280,134)	-	289,157	-	3,138	20,146	(719,539)
2	Type 2 adjustments (Annualize changes that occur during the test period)	-	-	-	-	-	-	(28,163)	-
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	-	-	-	-	-	(108,048)	-
Total	1,142,363	(280,134)	-	289,157	-	(133,073)	20,146	(719,539)	-

Customer	Ancillary Schedule 3 Reserve 305930	Ancillary Sch 5-Spin 301972	Ancillary Sch 5-Spin 301973	Penalties 505961	Penalties 505963	Total
Alpentel Energy Deferral Fee	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-
Basin Electric Power Cooperative	-	-	-	-	-	(38,862)
Bear Energy	-	-	-	-	-	-
Black Hills Inc.	-	-	-	-	-	(2,346,344)
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	(10,022)
Bonneville Power Administration	-	-	-	-	-	(4,931,925)
Bonneville Power Administration	-	(49,734)	-	(5,888)	-	(5,047,480)
Cargill Power Markets, LLC	-	-	-	-	-	(896,042)
Citigroup Energy	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-
Conoco	-	-	-	-	-	-
Constellation	-	18,940	-	-	-	74,957
Coral Power/Shell	-	-	-	-	-	(165,214)
Cowlitz County PUD	-	-	-	-	-	-
Deseret Generation & Transmission Cooperative	-	(1,935,352)	-	(303,056)	-	(5,425,878)
Eagle Energy Partners	-	-	-	-	-	614
Endure Energy, LLC	-	-	-	-	-	-
Enel	-	-	-	-	-	-
Enel Cove Fort, LLC	-	-	-	-	-	(81,000)
Eugene Water & Electric Board	-	-	-	-	-	1
Fall River Rural Electric Cooperative	-	-	-	-	-	(151,308)
Flathead Electric	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	(36,182)
Gila River Power, LP	-	-	-	-	-	-
Highland	-	-	-	-	-	-
Iberdrola Renewables Inc.	-	(127,385)	-	-	(4,049)	(3,095,382)
Idaho Power Company	-	-	-	-	-	(957,274)
Idaho Power - Power Supply Merchant	-	-	-	-	-	(661)
Integrus	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	(2,079)	(22)	(1,149,903)
Los Angeles Dept Water & Power	-	-	-	-	-	(28,599)
Macquarie Energy, LLC	-	-	-	-	-	(88,744)
Moon Lake Electric Association	-	-	-	-	-	(19,262)
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	(1,521,769)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-
Nevada	-	-	-	-	-	(10,338)
NextEra Energy Resources, LLC	-	(30,402)	-	-	(409,205)	(2,864,066)
Pacific Gas & Electric Company	-	-	-	-	-	(14,771,946)
PacifiCorp Merchant (Business Unit transfer)	-	2,779,520	(2,779,520)	-	-	(60,756)
Portland General Electric	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	(63,340)
Powder River Energy Corp	-	-	-	-	-	(365)
Powder River Energy Corp	-	-	-	-	-	(865)
Powerex Corporation	-	(13,428)	-	-	-	(11,483,022)
PPA Energy Plus, LLC	-	-	-	-	-	(22,415)
Public Service Company of Colorado	-	-	-	-	-	(2,571)
Puget Sound Energy	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	-	-	(22,424)
Crya Energy, Inc (Raser Power Systems LLC/Intermountain)	-	(20,439)	-	-	(1,547)	(321,955)
Sacramento Municipal Utility District	-	-	-	-	-	(140,472)
Salt River Project	-	-	-	-	-	(8,054)
San Diego Gas and Electric	-	-	-	-	-	-
Seattle City Light	-	-	-	-	-	5,252
Sempra Energy Solutions LLC	-	-	-	(8,096)	-	(388,005)
Sempra Energy Trading Corp	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	(169,581)
South Columbia Basin Irrigation District	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	(185,122)	-	-	(391,150)	(3,702,819)
Southern California PPA	-	-	-	-	(339)	(9,054)
State of South Dakota	-	-	-	-	-	(64,440)
Tenaska Power Services Co	-	-	-	-	-	(271,546)
The Energy Authority	-	-	-	-	-	(5,600)
TransAlta Energy	-	-	-	-	-	(171,059)
Tri-State Generation and Trans	-	-	-	(17,988)	-	(227,181)
Utah Associated Municipal Power Systems	-	(258,499)	-	(267,748)	-	(12,513,596)
US Bureau of Reclamation	-	-	-	-	-	(58,674)
Utah Municipal Power Agency	-	(181,955)	-	(79,974)	-	(3,125,651)
WAPA Folsom	-	-	-	-	-	-
Warm Springs	-	-	-	-	-	(119,700)
Western Area Power Administration	-	-	-	-	-	(74,983)
Western Area Power Administration	-	-	-	-	-	(2,859,048)
Yakima Tieton Irrigation District	-	-	-	-	-	-
Accrual reserve for refund	(662,862)	-	-	-	-	(5,422,305)
Accruals and Adjustments	-	13,855	443,945.61	-	-	(575,979)
Actual Totals	(662,862)	(0)	(2,335,575)	(684,829)	(806,313)	(85,492,935)

Type	Description						
1	Remove long-term accruals and 2012 refunds. Accruals amounts covered in rate changes.	-	-	-	-	652,998	
1	Remove refunds, transmission reserve amounts covering 2012 as out of period.	662,862	-	-	-	884,387	
1	Tri-State-termination of legacy agreement October 2014.	-	-	-	-	17,966	
3	Accrue estimated long-term refunds for 2014 pricing true-up for 2015 refund.	-	-	-	-	1,437,160	
3	Projection of network and long-term point-to-point transmission based on June 2014 estimate transmission rate change.	-	-	-	-	(3,462,466)	
3	Additional point-to-point service added for Malin capacity.	-	-	-	-	(5,639,538)	
2	Annualize contract capacity added in October 2013 for point-to-point service (SMUD - 30 mw)	-	-	-	-	(743,540)	
2	Annualize contract capacity added in December 2013 for point-to-point service (Enel - 25 mw)	-	-	-	-	(735,111)	
3	Decreased point-to-point capacity for S. Dakota	-	-	-	-	(65,814)	
1	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	565,418	
1	Reverse unreserved use charges: JPM	-	-	-	-	33,086	
1	Reverse unreserved use charges: Iberdrola	-	-	-	-	51,173	
1	Reverse unreserved use charges: NextEra.	-	-	-	-	1,992	
1	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	7,715	
1	Reverse unreserved use charges: Southern California PPA	-	-	-	-	8,695	
1	Reverse unreserved use charges: BPA	-	-	-	-	5,930	
1	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	
1	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	
1	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	
1	Remove schedules 5 and 6 charges covering 2012	-	-	853,649	-	1,107,163	
1	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	(457,801)	-	(861,900)	
3	Increase in 5 and 6 revenues based on rate change June 2014	-	-	(169,591)	-	(221,830)	
1	Remove additional schedule 6 refunds	-	-	-	-	(2,788)	
1	Remove settlement of reserves relating to periods prior to 2012.	-	-	258,499	-	516,998	
3	Estimated decrease in use of facilities charge for phase shifters	-	-	-	-	44,000	
3	Estimated increase in use of facilities charge for transmission.	-	-	-	-	(16,237)	
3	Rounding	-	-	-	-	(23)	
1	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	684,829	806,313	1,491,141	
Test Period Incremental Adjustments		662,862	-	484,757	684,829	806,313	(4,623,365)
Accum Test Period Totals		-	(0)	(1,850,816)	-	-	(90,416,300)
1	Type 1 adjustments (Normalize for out of period and one-time adjustments)	662,862	-	654,347	684,829	806,313	4,480,007
2	Type 2 adjustments (Annualize changes that occur during the test period)	-	-	-	-	-	(1,478,651)
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	-	(169,591)	-	-	(7,524,720)
Total		662,862	-	484,757	684,829	806,313	(4,923,365)

PacifiCorp
Results of Operations - December 2013
Wheeling Revenue Adjustment
Wheeling Imbalance Penalty Expense

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

	<u>505962</u>	<u>505964</u>	<u>Total</u>
Jan-13	16,277	79,483	95,761
Feb-13	6,663	41,001	47,663
Mar-13	37,563	53,014	90,578
Apr-13	66,342	85,069	151,412
May-13	21,182	81,623	102,805
Jun-13	25,367	33,447	58,814
Jul-13	86,046	66,293	152,339
Aug-13	116,718	84,814	201,532
Sep-13	92,370	73,540	165,911
Oct-13	107,661	77,809	185,470
Nov-13	26,084	40,350	66,433
Dec-13	43,188	56,427	99,615
	<u>645,462</u>	<u>772,871</u>	<u>1,418,333</u>

Ref. 3.6

PacifiCorp
 Results of Operations - December 2013
 Wheeling Revenue Adjustment
 Wheeling Imbalance Penalty Expense

G/L Account Balance Display

Document currency Document currency Document currency Bus

Account number 505962 Transm Imbal Pen Exp
 Company code *
 Business area
 Fiscal year 2014
 All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cum. balance
1	16,277.37		16,277.37	16,277.37
2	6,662.58		6,662.58	22,939.95
3	37,563.35		37,563.35	60,503.30
4	66,342.32		66,342.32	126,845.62
5	21,182.35		21,182.35	148,027.97
6	25,367.24		25,367.24	173,395.21
7	86,046.49		86,046.49	259,441.70
8	233,435.72	116,717.86	116,717.86	376,159.56
9	92,370.34		92,370.34	468,529.90
10	107,660.52		107,660.52	576,190.42
11	26,083.54		26,083.54	602,273.96
12	43,188.00		43,188.00	645,461.96
13				645,461.96
14				645,461.96
15				645,461.96
16				645,461.96
Total	762,179.82	116,717.86	645,461.96	645,461.96

G/L Account Balance Display

Document currency Document currency Document currency Bus

Account number 505964 Transm Imbal Pen Exp
 Company code *
 Business area
 Fiscal year 2014
 All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cum. balance
1	79,483.28		79,483.28	79,483.28
2	41,000.91		41,000.91	120,484.19
3	53,014.45		53,014.45	173,498.64
4	85,069.19		85,069.19	258,567.83
5	81,622.80		81,622.80	340,190.63
6	33,446.74		33,446.74	373,637.37
7	66,292.74		66,292.74	439,930.11
8	642,999.79	558,185.55	84,814.24	524,744.35
9	73,540.42		73,540.42	598,284.77
10	77,809.44		77,809.44	676,094.21
11	40,349.76		40,349.76	716,443.97
12	56,427.41		56,427.41	772,871.38
13				772,871.38
14				772,871.38
15				772,871.38
16				772,871.38
Total	1,331,056.93	558,185.55	772,871.38	772,871.38

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Services	456	3	(599,165)	SG	25.200%	(150,988)	

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2013
Ancillary Services Revenue

Contract	Monthly Amount	FERC Acct	Month	Year
Foote Creek 2 Ancillary Services	(5,700)	456	7	2013
Foote Creek 2 Ancillary Services	(6,351)	456	8	2013
Foote Creek 2 Ancillary Services	(8,129)	456	9	2013
Foote Creek 2 Ancillary Services	(10,028)	456	10	2013
Foote Creek 2 Ancillary Services	(10,502)	456	11	2013
Foote Creek 2 Ancillary Services	(14,324)	456	12	2013

Foote Creek 2 (6 ME Dec 2013) (55,033)

Contract	Monthly Amount	FERC Acct	Month	Year
Foote Creek 3 Ancillary Services	(39,130)	456	8	2013
Foote Creek 3 Ancillary Services	(73,694)	456	9	2013
Foote Creek 3 Ancillary Services	(103,675)	456	10	2013
Foote Creek 3 Ancillary Services	(141,131)	456	11	2013
Foote Creek 3 Ancillary Services	(186,501)	456	12	2013

Foote Creek 3 (5 ME Dec 2013) (544,131)

Total adjustment (599,165)

Ref 3.7

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal	Tariff Rider Adjustment
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(503,996)	-	-	-	(503,996)	-	-
6 Total Operating Revenues	(503,996)	-	-	-	(503,996)	-	-
7							
8 Operating Expenses:							
9 Steam Production	3,929,834	-	106,513	(293,751)	-	(2,940)	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(19,643)	-	15,800	(43,574)	-	-	-
12 Other Power Supply	1,580,191	(1,820)	40,192	(110,847)	(2,212,387)	-	-
13 Transmission	(30,719)	-	17,475	(48,195)	-	-	-
14 Distribution	(178,129)	(533)	101,027	(278,623)	-	-	-
15 Customer Accounting	(283,471)	(53,684)	64,931	(179,073)	-	-	(1,281)
16 Customer Service & Info	(26,465,226)	(2,995)	8,357	(23,048)	(540)	(26,447,000)	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	4,418,482	(35,666)	90,396	(249,303)	-	-	-
19 Total O&M Expenses	(17,068,680)	(94,698)	444,691	(1,226,414)	(2,212,927)	(2,940)	(26,447,000)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(643,951)	-	-	-	-	-	-
23 Income Taxes: Federal	2,857,201	55,941	(148,576)	409,757	739,361	(167,408)	8,650,159
24 State	388,246	7,601	(20,189)	55,679	100,467	(22,748)	1,175,413
25 Deferred Income Taxes	3,299,878	-	-	-	-	-	211,328
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(72,735)	(72,735)	-	-	-	-	-
28 Total Operating Expenses:	(11,240,041)	(103,961)	275,927	(760,977)	(1,373,099)	(193,096)	(16,410,099)
29							
30 Operating Rev For Return:	10,738,045	103,891	(275,927)	760,977	1,373,099	(310,900)	16,410,099
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	(9,651,248)	-	-	-	-	(3,467,276)	(1,730,294)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(9,651,248)	-	-	-	-	(3,467,276)	(1,730,294)
56							
57 Total Rate Base:	(9,651,248)	-	-	-	-	(3,467,276)	(1,730,294)
58							
59							
60 Estimated ROE impact	0.672%	0.006%	-0.016%	0.044%	0.080%	-0.018%	0.971%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,281,371	167,434	(444,691)	1,226,414	2,212,927	(501,056)	26,447,000
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,086,879)	-	-	-	-	-	186,602
71 Schedule "M" Deductions	5,640,813	-	-	-	-	-	743,447
72 Income Before Tax	8,551,678	167,434	(444,691)	1,226,414	2,212,927	(501,056)	25,890,154
73							
74 State Income Taxes	388,246	7,601	(20,189)	55,679	100,467	(22,748)	1,175,413
75							
76 Taxable Income	8,163,432	159,832	(424,502)	1,170,734	2,112,461	(478,306)	24,714,741
77							
78 Federal Income Taxes	2,857,201	55,941	(148,576)	409,757	739,361	(167,408)	8,650,159

	4.8	4.9	4.10	4.11	4.12	0	0	0	0
	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Memberships and Subscriptions	Revenue Sensitive Items and Uncollectible Expense	0	0	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	1,865,747	2,254,266	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	8,131	-	-	-	-	-	-
12 Other Power Supply	-	1,150,118	2,694,935	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	(114,364)	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	4,916,817	-	-	(303,761)	-	-	-	-	-
19 Total O&M Expenses	4,916,817	3,015,865	4,957,332	(303,761)	(114,364)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	(643,951)	-	-	-	-
23 Income Taxes: Federal	(4,375,404)	(1,007,631)	(1,656,294)	101,490	253,360	-	-	-	-
24 State	(594,545)	(136,920)	(225,063)	13,761	34,427	-	-	-	-
25 Deferred Income Taxes	3,090,840	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,037,708	1,871,314	3,075,975	(188,481)	(470,527)	-	-	-	-
29									
30 Operating Rev For Return:	(3,037,708)	(1,871,314)	(3,075,975)	188,481	470,527	-	-	-	-
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	(4,453,678)	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	(4,453,678)	-	-	-	-	-	-	-	-
56									
57 Total Rate Base:	(4,453,678)	-	-	-	-	-	-	-	-
58									
59									
60 Estimated ROE Impact	-0.155%	-0.106%	-0.176%	0.011%	0.027%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(4,916,817)	(3,015,865)	(4,957,332)	303,761	758,315	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,281,516)	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	4,897,366	-	-	-	-	-	-	-	-
72 Income Before Tax	(13,095,669)	(3,015,865)	(4,957,332)	303,761	758,315	-	-	-	-
73									
74 State Income Taxes	(594,545)	(136,920)	(225,063)	13,761	34,427	-	-	-	-
75									
76 Taxable Income	(12,501,154)	(2,878,945)	(4,732,269)	289,971	723,887	-	-	-	-
77									
78 Federal Income Taxes	(4,375,404)	(1,007,631)	(1,656,294)	101,490	253,360	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal	Tariff Rider Adjustment
	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	1,865,747	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(1,064,089)	(1,620)	-	(2,212,387)	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(533)	(533)	-	-	-	-	-
15 Customer Accounting	(54,965)	(53,684)	-	-	-	-	(1,281)
16 Customer Service & Info	(28,450,535)	(2,995)	-	(540)	-	(26,447,000)	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(339,427)	(35,666)	-	-	-	-	-
19 Total O&M Expenses	(26,043,803)	(94,698)	-	(2,212,927)	-	(26,447,000)	(1,281)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,809,119	55,941	-	739,361	-	8,650,159	2,444
24 State	789,363	7,601	-	100,467	-	1,175,413	332
25 Deferred Income Taxes	3,299,878	-	-	-	-	211,328	(2,260)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(72,735)	(72,735)	-	-	-	-	-
28 Total Operating Expenses:	(16,218,178)	(103,891)	-	(1,373,099)	-	(16,410,099)	(795)
29							
30 Operating Rev For Return:	16,218,178	103,891	-	1,373,099	-	16,410,099	795
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	(9,651,248)	-	-	-	-	(3,467,276)	(1,730,294)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(9,651,248)	-	-	-	-	(3,467,276)	(1,730,294)
56							
57 Total Rate Base:	(9,651,248)	-	-	-	-	(3,467,276)	(1,730,294)
58							
59							
60 Estimated ROE impact	0.991%	0.006%	0.000%	0.000%	0.080%	0.000%	0.971%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	26,116,538	167,434	-	2,212,927	-	26,447,000	1,281
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,088,879)	-	-	-	-	186,602	6,035
71 Schedule "M" Deductions	5,840,813	-	-	-	-	743,447	-
72 Income Before Tax	17,386,846	167,434	-	2,212,927	-	25,890,154	7,316
73							
74 State Income Taxes	789,363	7,601	-	100,467	-	1,175,413	332
75							
76 Taxable Income	16,597,483	159,832	-	2,112,461	-	24,714,741	6,984
77							
78 Federal Income Taxes	5,809,119	55,941	-	739,361	-	8,650,159	2,444

	4.8	4.9	4.10	4.11	4.12	0	0	0	0
	Insurance	Generation	Incremental O&M	Memberships and	Revenue Sensitive				
	Expense	Overhaul Expense		Subscriptions	Items and	0	0	0	0
					Uncollectible				
					Expense				
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	-	1,865,747	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	1,150,118	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(303,761)	-	-	-	-	-
19 Total O&M Expenses	-	3,015,865	-	(303,761)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,732,646)	(1,007,631)	-	101,490	-	-	-	-	-
24 State	(371,321)	(136,920)	-	13,791	-	-	-	-	-
25 Deferred Income Taxes	3,090,840	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(13,127)	1,871,314	-	(188,481)	-	-	-	-	-
29									
30 Operating Rev For Return:	13,127	(1,871,314)	-	188,481	-	-	-	-	-
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	(4,453,678)	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	(4,453,678)	-	-	-	-	-	-	-	-
56									
57 Total Rate Base:	(4,453,678)	-	-	-	-	-	-	-	-
58									
59									
60 Estimated ROE impact	0.022%	-0.109%	0.000%	0.011%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	(3,015,865)	-	303,761	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,281,516)	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	4,897,368	-	-	-	-	-	-	-	-
72 Income Before Tax	(8,176,882)	(3,015,865)	-	303,761	-	-	-	-	-
73									
74 State Income Taxes	(371,321)	(136,920)	-	13,791	-	-	-	-	-
75									
76 Taxable Income	(7,807,561)	(2,878,945)	-	289,971	-	-	-	-	-
77									
78 Federal Income Taxes	(2,732,646)	(1,007,631)	-	101,490	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal	Tariff Rider Adjustment
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(503,996)	-	-	-	(503,996)	-	-
6 Total Operating Revenues	(503,996)	-	-	-	(503,996)	-	-
7							
8 Operating Expenses:							
9 Steam Production	103,573	-	106,513	-	(2,940)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	15,800	-	15,800	-	-	-	-
12 Other Power Supply	40,192	-	40,192	-	-	-	-
13 Transmission	17,475	-	17,475	-	-	-	-
14 Distribution	101,027	-	101,027	-	-	-	-
15 Customer or Accounting	64,931	-	64,931	-	-	-	-
16 Customer Service & Info	8,357	-	8,357	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	90,396	-	90,396	-	-	-	-
19 Total O&M Expenses	441,751	-	444,691	-	(2,940)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(315,984)	-	(148,576)	-	(167,408)	-	-
24 State	(42,937)	-	(20,189)	-	(22,748)	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	82,831	-	275,927	-	(193,086)	-	-
29							
30 Operating Rev For Return:	(586,827)	-	(275,927)	-	(310,900)	-	-
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	-0.035%	0.000%	-0.018%	0.000%	0.000%	-0.018%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(945,747)	-	(444,691)	-	(501,056)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(945,747)	-	(444,691)	-	(501,056)	-	-
73							
74 State Income Taxes	(42,937)	-	(20,189)	-	(22,748)	-	-
75							
76 Taxable Income	(902,810)	-	(424,502)	-	(478,308)	-	-
77							
78 Federal Income Taxes	(315,984)	-	(148,576)	-	(167,408)	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal	Tariff Rider Adjustment
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	1,980,514	-	(293,751)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(35,442)	-	(43,574)	-	-	-	-
12 Other Power Supply	2,584,088	-	(110,847)	-	-	-	-
13 Transmission	(48,195)	-	(48,195)	-	-	-	-
14 Distribution	(278,623)	-	(278,623)	-	-	-	-
15 Customer Accounting	(293,437)	-	(179,073)	-	-	-	-
16 Customer Service & Info	(23,048)	-	(23,048)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	4,867,514	-	(249,303)	-	-	-	-
19 Total O&M Expenses	8,533,371	-	(1,226,414)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(643,951)	-	-	-	-	-	-
23 Income Taxes: Federal	(2,635,934)	-	409,757	-	-	-	-
24 State	(358,180)	-	55,679	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,895,307	-	(760,977)	-	-	-	-
29							
30 Operating Rev For Return:	(4,895,307)	-	760,977	-	-	-	-
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	-0.292%	0.000%	0.000%	0.045%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(7,889,421)	-	1,226,414	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(7,889,421)	-	1,226,414	-	-	-	-
73							
74 State Income Taxes	(358,180)	-	55,679	-	-	-	-
75							
76 Taxable Income	(7,531,241)	-	1,170,734	-	-	-	-
77							
78 Federal Income Taxes	(2,635,934)	-	409,757	-	-	-	-

	4.8	4.9	4.10	4.11	4.12	0	0	0	0
	Insurance	Generation	Incremental O&M	Memberships and	Revenue Sensitive				
	Expense	Overhaul Expense		Subscriptions	Items and	0	0	0	0
					Uncollectible				
					Expense				
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	2,254,286	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	8,131	-	-	-	-	-	-
12 Other Power Supply	-	-	2,694,935	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	(114,364)	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	4,916,817	-	-	-	-	-	-	-	-
19 Total O&M Expenses	4,916,817	-	4,957,332	-	(114,364)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	(643,951)	-	-	-	-
23 Income Taxes: Federal	(1,642,758)	-	(1,656,294)	-	253,360	-	-	-	-
24 State	(223,223)	-	(225,063)	-	34,427	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,050,836	-	3,075,975	-	(470,527)	-	-	-	-
29									
30 Operating Rev For Return:	(3,050,836)	-	(3,075,975)	-	470,527	-	-	-	-
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	-0.182%	0.000%	-0.183%	0.000%	0.028%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(4,916,817)	-	(4,957,332)	-	758,315	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	(4,916,817)	-	(4,957,332)	-	758,315	-	-	-	-
73									
74 State Income Taxes	(223,223)	-	(225,063)	-	34,427	-	-	-	-
75									
76 Taxable Income	(4,693,593)	-	(4,732,269)	-	723,887	-	-	-	-
77									
78 Federal Income Taxes	(1,642,758)	-	(1,656,294)	-	253,360	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	(278,673)	SG	25.200%	(70,225)	
Gain on Property Sales	421	1	286,366	SO	26.735%	76,560	
Gain on Property Sales	421	1	16,760	UT	Situs	-	
Gain on Property Sales	421	1	<u>(24,453)</u>	SG	25.200%	<u>(6,162)</u>	
			<u>-</u>			<u>172</u>	4.1.1
Loss on Property Sales	421	1	(5,798)	CN	30.394%	(1,762)	
Loss on Property Sales	421	1	10,195	OR	Situs	10,195	
Loss on Property Sales	421	1	(309,908)	SO	26.735%	(82,854)	
Loss on Property Sales	421	1	6,003	SG	25.200%	1,513	
Loss on Property Sales	421	1	<u>299,508</u>	NUTIL	0.000%	<u>-</u>	
			<u>-</u>			<u>(72,908)</u>	4.1.1
Adjustment to Expense:							
Non-utility Flights	921	1	(7,047)	SO	26.735%	(1,884)	
Non-utility Flights	557	1	(7,223)	SG	25.200%	(1,820)	
Non-utility Flights	580	1	(1,990)	SNPD	26.790%	(533)	
Miscellaneous	909	1	(1,589)	CN	30.394%	(483)	
DSM	909	1	(60,596)	CN	30.394%	(18,418)	
Blue Sky	909	1	20,097	CN	30.394%	6,108	
Blue Sky	909	1	9,798	OR	Situs	9,798	
Blue Sky	903	1	(24,626)	CN	30.394%	(7,485)	
Blue Sky	903	1	(46,199)	OR	Situs	(46,199)	
Blue Sky	929	1	40,931	SO	26.735%	10,943	
Charitable Donations and Sponsorships	921	1	(6,014)	SO	26.735%	(1,608)	
Employee Expenses	921	1	(613)	SO	26.735%	(164)	
Legislative & Lobbyist	921	1	(5,577)	SO	26.735%	(1,491)	
Blue Sky	921	1	(355)	SO	26.735%	(95)	
Miscellaneous	923	1	(118,207)	SO	26.735%	(31,603)	
Intercompany SERP Costs	923	1	(154,730)	SO	26.735%	(41,367)	
Property Insurance	924	1	118,207	SO	26.735%	31,603	
Total Miscellaneous General Expense Removal			<u>(245,735)</u>			<u>(94,698)</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 2013
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	SG	278,673
Gain on Property Sales	421	SO	(286,366)
Gain on Property Sales	421	UT	(16,760)
Gain on Property Sales	421	SG	24,453
Loss on Property Sales	421	CN	5,798
Loss on Property Sales	421	OR	(10,195)
Loss on Property Sales	421	SO	309,908
Loss on Property Sales	421	SG	(6,003)
Loss on Property Sales	421	NUTIL	(299,508)
			<u>-</u>
Non-utility Flights			
Office Supplies and Expenses	921	SO	7,047
Other Expenses	557	SG	7,223
Operation Supervision & Engineering	580	SNPD	1,990
			<u>16,260</u>
FERC 909 - Informational & Instructional Advertising			
Miscellaneous	909	CN	1,589
DSM	909	CN	60,596
Blue Sky	909	CN	(20,097)
Blue Sky	909	OR	(9,798)
Blue Sky	903	CN	24,626
Blue Sky	903	OR	46,199
Blue Sky	929	SO	(40,931)
			<u>62,185</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	6,014
Employee Expenses	921	SO	613
Legislative & Lobbyist	921	SO	5,577
Blue Sky	921	SO	355
			<u>12,559</u>
FERC 923 - Outside Services			
Miscellaneous	923	SO	118,207
Intercompany SERP Costs	923	SO	154,730
			<u>272,938</u>
FERC 924 - Property Insurance			
Miscellaneous	924	SO	<u>(118,207)</u>
FERC 928 - Regulatory Commission Expense			
No items to re-classify	928	-	-
			<u>-</u>
FERC 930 - Misc General Expense			
Sponsorships	930	SO	-
			<u>-</u>
TOTAL MISC GENERAL EXPENSE REMOVED			
			<u>245,735</u>
			Ref. 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	2	254,352	SG	25.200%	64,096	
Steam Operations	500	2	(7)	SG	25.200%	(2)	
Fuel Related - Non-NPC	501	2	6,586	SE	24.528%	1,615	
Steam Maintenance	512	2	163,714	SG	25.200%	41,256	
Steam Maintenance	512	2	(1,796)	SG	25.200%	(453)	
Hydro Operations	535	2	27,507	SG-P	25.200%	6,932	
Hydro Operations	535	2	20,001	SG-U	25.200%	5,040	
Hydro Maintenance	545	2	11,375	SG-P	25.200%	2,867	
Hydro Maintenance	545	2	3,813	SG-U	25.200%	961	
Other Maintenance	548	2	11	SG	25.200%	3	
Other Maintenance	548	2	26,259	SG	25.200%	6,617	
Other Maintenance	548	2	(1,181)	SG	25.200%	(298)	
Other Maintenance	548	2	241	SG	25.200%	61	
Other Maintenance	553	2	6,152	SG	25.200%	1,550	
Other Maintenance	553	2	167	SG	25.200%	42	
Other Maintenance	553	2	864	SG	25.200%	218	
Other Power Supply Expenses	557	2	126,981	SG	25.200%	31,999	
Transmission Operations	560	2	67,633	SG	25.200%	17,043	
Transmission Maintenance	571	2	1,714	SG	25.200%	432	
Distribution Operations	580	2	74,049	OR	Situs	27,947	
Distribution Operations	580	2	89,026	SNPD	26.790%	23,850	
Distribution Maintenance	593	2	0	OTHER	0.000%	-	
Distribution Maintenance	593	2	140,833	OR	Situs	40,119	
Distribution Maintenance	593	2	34,009	SNPD	26.790%	9,111	
Customer Accounts	903	2	115,118	CN	30.394%	34,990	
Customer Accounts	903	2	66,498	OR	Situs	29,941	
Customer Services	908	2	8,439	CN	30.394%	2,565	
Customer Services	908	2	226	OTHER	0.000%	-	
Customer Services	908	2	20,837	OR	Situs	5,792	
Administrative & General	920	2	8,033	OR	Situs	1,958	
Administrative & General	920	2	322,107	SO	26.735%	86,115	
Administrative & General	935	2	(109)	OR	Situs	5	
Administrative & General	935	2	8,671	SO	26.735%	2,318	
			<u>1,602,126</u>			<u>444,691</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2013 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	3	(701,478)	SG	25.200%	(176,771)	
Steam Operations	500	3	21	SG	25.200%	5	
Fuel Related - Non-NPC	501	3	(18,163)	SE	24.528%	(4,455)	
Steam Maintenance	512	3	(451,507)	SG	25.200%	(113,779)	
Steam Maintenance	512	3	4,953	SG	25.200%	1,248	
Hydro Operations	535	3	(75,863)	SG-P	25.200%	(19,117)	
Hydro Operations	535	3	(55,162)	SG-U	25.200%	(13,901)	
Hydro Maintenance	545	3	(31,372)	SG-P	25.200%	(7,906)	
Hydro Maintenance	545	3	(10,517)	SG-U	25.200%	(2,650)	
Other Maintenance	548	3	(31)	SG	25.200%	(8)	
Other Maintenance	548	3	(72,419)	SG	25.200%	(18,249)	
Other Maintenance	548	3	3,257	SG	25.200%	821	
Other Maintenance	548	3	(666)	SG	25.200%	(168)	
Other Maintenance	553	3	(16,967)	SG	25.200%	(4,276)	
Other Maintenance	553	3	(461)	SG	25.200%	(116)	
Other Maintenance	553	3	(2,384)	SG	25.200%	(601)	
Other Power Supply Expenses	557	3	(350,202)	SG	25.200%	(88,250)	
Transmission Operations	560	3	(186,524)	SG	25.200%	(47,004)	
Transmission Maintenance	571	3	(4,726)	SG	25.200%	(1,191)	
Distribution Operations	580	3	(204,220)	OR	Situs	(77,075)	
Distribution Operations	580	3	(245,526)	SNPD	26.790%	(65,776)	
Distribution Maintenance	593	3	(0)	OTHER	0.000%	-	
Distribution Maintenance	593	3	(388,402)	OR	Situs	(110,645)	
Distribution Maintenance	593	3	(93,794)	SNPD	26.790%	(25,127)	
Customer Accounts	903	3	(317,485)	CN	30.394%	(96,498)	
Customer Accounts	903	3	(183,394)	OR	Situs	(82,575)	
Customer Services	908	3	(23,275)	CN	30.394%	(7,074)	
Customer Services	908	3	(623)	OTHER	0.000%	-	
Customer Services	908	3	(57,468)	OR	Situs	(15,974)	
Administrative & General	920	3	(22,154)	OR	Situs	(5,399)	
Administrative & General	920	3	(888,337)	SO	26.735%	(237,496)	
Administrative & General	935	3	300	OR	Situs	(15)	
Administrative & General	935	3	(23,914)	SO	26.735%	(6,393)	
			<u>(4,418,501)</u>			<u>(1,226,414)</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 2014 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 2013
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2013), and pro forma period (12 months ending December 2014) 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 2013 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 2013 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 2013 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2014 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
4. Compensation related to the Annual Incentive Plan is included at the December 2014 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 2014 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2013 data escalated to December 2014. 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 2013
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2013	Annualized 12 Months Ended December 2013	Adjustment	Pro Forma 12 Months Ended December 2014	Adjustment	Ref.
5001XX	Regular Ordinary Time	418,484,505	420,390,005	1,905,500	428,563,350	8,173,345	
5002XX	Overtime	47,577,347	47,793,982	216,636	48,723,207	929,225	
5003XX	Premium Pay	6,421,641	6,450,881	29,240	6,576,301	125,420	
	Subtotal for Escalation	472,483,493	474,634,868	2,151,376	483,862,858	9,227,989	4.3.3&4
5005XX	Unused Leave Accrual	(1,373,672)	(1,379,926)	(6,255)	(1,406,755)	(26,829)	4.3.6
500600	Temporary/Contract Labor	537	537	-	537	-	
500700	Severance/Redundancy (1)	(43,672)	(43,672)	-	(43,672)	-	
500850	Other Salary/Labor Costs	4,421,420	4,421,420	-	4,421,420	-	
50109X	Joint Owner Cutbacks	(1,160,952)	(1,166,238)	(5,286)	(1,188,913)	(22,674)	4.3.6
	Subtotal Bare Labor	474,327,154	476,466,989	2,139,835	485,645,475	9,178,486	
500410	Annual Incentive Plan	32,835,738	32,835,738	-	35,141,899	2,306,161	4.3.6
	Total Incentive	32,835,738	32,835,738	-	35,141,899	2,306,161	
500250	Overtime Meals	1,028,982	1,028,982	-	1,028,982	-	
500400	Bonus and Awards	3,449,431	3,449,431	-	3,449,431	-	
501325	Physical Exam	18,079	18,079	-	18,079	-	
502300	Education Assistance	126,986	126,986	-	126,986	-	
580899	Mining Salary/Benefit Credit	(281,509)	(281,509)	-	(281,509)	-	
	Total Other Labor	4,341,969	4,341,969	-	4,341,969	-	
	Subtotal Labor and Incentive	511,504,862	513,644,696	2,139,835	525,129,343	11,484,647	
50110X	Pensions (2)	37,990,853	37,990,853	-	24,584,609	(13,406,244)	4.3.7
501115	SERP Plan	3,353,350	3,353,350	-	-	(3,353,350)	4.3.7
50115X	Post Retirement Benefits (2)	2,703,322	2,703,322	-	(446,741)	(3,150,063)	4.3.7
501160	Post Employment Benefits	5,982,709	5,982,709	-	6,126,798	144,088	4.3.7
	Total Pensions	50,030,235	50,030,235	-	30,264,666	(19,765,569)	4.3.7
501102	Pension Administration	1,140,968	1,140,968	-	1,140,968	-	4.3.7
50112X	Medical	56,560,311	56,560,311	-	56,490,345	(69,966)	4.3.7
501175	Dental	3,555,708	3,555,708	-	3,822,820	267,111	4.3.7
501200	Vision	415,077	415,077	-	478,846	63,769	4.3.7
50122X	Life	909,140	909,140	-	931,036	21,896	4.3.7
501250	401(k)	19,362,601	19,362,601	-	19,787,014	424,413	4.3.7
501251	401(k) Administration	(42,728)	(42,728)	-	(42,728)	-	4.3.7
501252	401(k) Fixed	13,376,714	13,376,714	-	13,698,881	322,167	4.3.7
501275	Accidental Death & Disability	31,201	31,201	-	31,952	751	4.3.7
501300	Long-Term Disability	3,177,303	3,177,303	-	3,253,826	76,523	4.3.7
5016XX	Worker's Compensation	1,236,376	1,236,376	-	1,266,153	29,777	4.3.7
502900	Other Salary Overhead	510,778	510,778	-	510,778	-	4.3.7
	Total Benefits	100,233,450	100,233,450	-	101,369,890	1,136,441	4.3.7
	Subtotal Pensions and Benefits	150,263,685	150,263,685	-	131,634,557	(18,629,128)	4.3.7
580500	Payroll Tax Expense	36,019,228	36,172,000	152,772	36,993,705	821,705	4.3.8
580700	Payroll Tax Expense-Unemployment	3,860,621	3,860,621	-	3,860,621	-	
	Total Payroll Taxes	39,879,849	40,032,621	152,772	40,854,326	821,705	
	Total Labor	701,648,396	703,941,002	2,292,607	697,618,226	(6,322,776)	4.3.9
	Non-Utility and Capitalized Labor	211,320,424	212,010,904	690,481	210,106,629	(1,904,275)	4.3.9
	Total Utility Labor	490,327,972	491,930,098	1,602,126	487,511,597	(4,418,501)	4.3.9
				Ref. 4.2		Ref. 4.3	

Notes:

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

PacifiCorp
 Results of Operations - December 2013
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Base Period: 12 Months Ended December 2013
 Pro Forma: 12 Months Ending December 2014

Labor (12 months ended December 2013)

Acct	Account Desc.	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
5001XX	Reg/Ordinary Time	37,134	33,331	33,734	34,805	36,842	32,398	36,513	34,904	33,603	36,953	33,708	34,558	418,485
5002XX	Overtime	3,149	2,853	3,163	3,678	4,386	3,117	4,483	4,723	4,787	5,071	3,939	4,229	47,577
5003XX	Premium Pay	356	334	363	455	577	447	852	771	643	557	560	504	6,422
Grand Total		40,639	36,518	37,260	38,939	41,805	35,963	41,848	40,398	39,032	42,581	38,207	39,281	472,483

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Labor (12 months ended 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	15,918	14,796	15,379	14,865	16,711	13,932	15,953	15,651	14,267	16,354	15,079	15,162	184,067
3	IBEW 125	2,732	2,378	2,422	2,589	2,727	2,465	2,890	2,721	3,143	2,876	2,557	2,607	32,109
4	IBEW 659	3,433	2,785	2,806	3,208	3,590	3,063	3,544	3,570	3,531	3,778	3,140	3,118	39,566
5	UWUA 197	164	137	128	149	147	144	169	154	145	190	148	140	1,814
8	UWUA 127	3,883	3,424	3,766	4,110	3,962	3,401	3,855	3,751	3,964	4,823	3,642	4,324	46,904
9	IBEW 57 WY	48	41	55	64	62	46	59	51	37	38	43	40	573
11	IBEW 57 PD	8,358	7,385	7,270	8,117	8,383	7,427	9,244	8,593	8,189	8,447	7,771	7,827	97,011
12	IBEW 57 PS	3,984	3,620	3,461	3,827	4,060	3,550	3,900	3,796	3,715	3,875	3,726	3,932	45,445
13	PCCC Non-Exempt	726	679	638	651	652	631	693	668	697	702	652	694	8,083
15	IBEW 57 CT	273	226	237	253	343	253	357	300	324	340	353	337	3,597
18	Non-Exempt	1,120	1,048	1,098	1,116	1,168	1,050	1,186	1,143	1,020	1,158	1,095	1,112	13,314
Grand Total		40,639	36,518	37,260	38,939	41,805	35,963	41,848	40,398	39,032	42,581	38,207	39,281	472,483

Annualization Increase

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					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY												
11	IBEW 57 PD							2.00%					
12	IBEW 57 PS							1.65%					
13	PCCC Non-Exempt	2.22%						1.65%					
15	IBEW 57 CT		1.25%										
18	Non-Exempt	2.22%											

December 2013 Annualized Labor

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	15,918	14,796	15,379	14,865	16,711	13,932	15,953	15,651	14,267	16,354	15,079	15,162	184,067
3	IBEW 125	2,787	2,378	2,422	2,589	2,727	2,465	2,890	2,721	3,143	2,876	2,557	2,607	32,164
4	IBEW 659	3,502	2,841	2,862	3,272	3,590	3,063	3,544	3,570	3,531	3,778	3,140	3,118	39,811
5	UWUA 197	167	139	130	152	150	144	169	154	145	190	148	140	1,829
8	UWUA 127	3,960	3,492	3,841	4,192	4,041	3,469	3,932	3,826	4,043	4,823	3,642	4,324	47,586
9	IBEW 57 WY	49	41	56	65	63	47	59	51	37	38	43	40	579
11	IBEW 57 PD	8,496	7,507	7,390	8,251	8,521	7,550	9,244	8,593	8,189	8,447	7,771	7,827	97,786
12	IBEW 57 PS	4,050	3,679	3,518	3,890	4,127	3,608	3,900	3,796	3,715	3,875	3,726	3,932	45,816
13	PCCC Non-Exempt	726	679	638	651	652	631	693	668	697	702	652	694	8,083
15	IBEW 57 CT	276	226	237	253	343	253	357	300	324	340	353	337	3,601
18	Non-Exempt	1,120	1,048	1,098	1,116	1,168	1,050	1,186	1,143	1,020	1,158	1,095	1,112	13,314
Grand Total		41,051	36,828	37,572	39,287	42,094	36,213	41,926	40,473	39,112	42,581	38,207	39,281	474,635

Ref. 4.3.2

Pro Forma Increase to December 2014

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2	Officer/Exempt	2.50%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.75%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.50%											
15	IBEW 57 CT			1.65%									
18	Non-Exempt	2.50%											

Pro Forma Labor December 2014

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2	Officer/Exempt	16,316	15,166	15,764	15,236	17,129	14,281	16,352	16,042	14,823	16,763	15,456	15,541	188,668
3	IBEW 125	2,787	2,426	2,471	2,641	2,782	2,515	2,948	2,776	3,206	2,933	2,608	2,659	32,791
4	IBEW 659	3,502	2,841	2,862	3,272	3,662	3,124	3,614	3,641	3,602	3,854	3,202	3,181	40,358
5	UWUA 197	167	139	190	152	150	146	172	157	148	194	151	143	1,850
8	UWUA 127	3,960	3,492	3,841	4,192	4,041	3,469	3,932	3,826	4,043	4,920	3,715	4,410	47,842
9	IBEW 57 WY	49	41	56	55	63	47	60	53	38	39	44	41	587
11	IBEW 57 PD	8,496	7,657	7,537	8,416	8,692	7,701	9,429	8,766	8,353	8,616	7,927	7,983	99,572
12	IBEW 57 PS	4,050	3,753	3,589	3,968	4,209	3,680	3,978	3,872	3,789	3,953	3,801	4,010	46,651
13	PCCC Non-Exempt	744	696	654	668	669	647	710	684	715	720	669	711	8,285
15	IBEW 57 CT	276	226	241	257	348	258	363	305	330	346	359	343	3,652
18	Non-Exempt	1,148	1,074	1,128	1,144	1,197	1,077	1,216	1,172	1,045	1,187	1,122	1,139	13,646
Grand Total		41,496	37,512	38,271	40,001	42,942	36,945	42,774	41,293	39,892	43,523	39,054	40,161	483,863

Ref. 4.3.2

PacifiCorp
 Results of Operations - December 2013
 Wage and Employee Benefit Adjustment

Labor Increases - Jan 2013 through Dec 2014

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

12 Months Ending Dec 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					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD							1.65%					
12	IBEW 57 PS							1.65%					
13	PCCC Non-Exempt	2.22%											
15	IBEW 57 CT		1.25%										
18	Non-Exempt	2.22%											

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12 Months Ending Dec 2014

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2	Officer/Exempt	2.50%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.75%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	2.50%											
15	IBEW 57 CT			1.65%									
18	Non-Exempt	2.50%											

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

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

PacifiCorp
 Results of Operations - December 2013
 Wage and Employee Benefit Adjustment

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay December 2013 - ACTUAL	472,483,493	4.3.2
Regular Time/Overtime/Premium Pay December 2013 - ANNUALIZED	474,634,868	4.3.2
% Increase	0.46%	
Regular Time/Overtime/Premium Pay December 2014 - PRO FORMA	483,862,858	4.3.2
% Increase	1.94%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2013 Actual	Annual Increase	December 2013 Annualized	Annualization Adjustment	Pro Forma Increase	December 2014 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	(1,373,672)	0.46%	(1,379,926)	(6,255)	1.94%	(1,406,755)	(26,829)	4.3.2
Joint Owner Cutbacks	50109X	(1,160,952)	0.46%	(1,166,238)	(5,286)	1.94%	(1,188,913)	(22,674)	4.3.2
		(2,534,624)		(2,546,165)	(11,541)		(2,595,668)	(49,503)	

Annual Incentive Plan Escalation

Description	Account	December 2013 Actual	December 2014 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	32,835,738	35,141,899	2,306,161	4.3.2

PacifiCorp
 Results of Operations December 2013
 Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual Dec 2013 Net of Joint Venture	Actual Dec 2013 GROSS	Projected Dec 2014 GROSS	Projected Dec 2014 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	37,990,853	39,103,299	25,304,494	24,584,609	(13,406,244)	4.3.2
501115	SERP Plan	3,353,350	3,353,350	-	-	(3,353,350)	4.3.2
50115X	Post Retirement Benefits	2,703,322	2,772,284	(458,137)	(446,741)	(3,150,063)	4.3.2
501160	Post Employment Benefits	5,982,709	6,164,210	6,312,670	6,126,798	144,088	4.3.2
	Subtotal	50,030,235	51,393,144	31,159,027	30,264,666	(19,765,569)	4.3.2
501102	Pension Administration	1,140,968	1,170,964	1,170,964	1,140,968	-	4.3.2
50112X	Medical	56,560,311	58,467,734	58,395,408	56,490,345	(69,966)	4.3.2
501175	Dental	3,555,708	3,661,925	3,937,016	3,822,820	267,111	4.3.2
501200	Vision	415,077	426,631	492,175	478,846	63,769	4.3.2
50122X	Life	909,140	938,414	961,015	931,036	21,896	4.3.2
501250	401(k)	19,362,601	20,000,343	20,438,734	19,787,014	424,413	4.3.2
501251	401(k) Administration	(42,728)	(42,707)	(42,707)	(42,728)	-	4.3.2
501252	401(k) Fixed	13,376,714	13,947,139	14,283,044	13,698,881	322,167	4.3.2
501275	Accidental Death & Disability	31,201	31,608	32,369	31,952	751	4.3.2
501300	Long-Term Disability	3,177,303	3,273,717	3,352,562	3,253,826	76,523	4.3.2
5016XX	Worker's Compensation	1,236,376	1,270,952	1,301,562	1,266,153	29,777	4.3.2
502900	Other Salary Overhead	510,778	511,640	511,640	510,778	-	4.3.2
	Subtotal	100,233,450	103,658,360	104,833,782	101,369,890	1,136,441	4.3.2
	Grand Total	150,263,685	155,051,504	135,992,808	131,634,557	(18,629,128)	4.3.2
		Ref 4.3.2			Ref 4.3.2	Ref 4.3.2	

PacifiCorp
 Results of Operations December 2013
 Wage and Employee Benefit Adjustment
 Payroll Tax Adjustment Calculation

	Line No.	Ref	SOCIAL SEC	MEDICARE	TOTAL FICA TAX	Ref
FICA Calculated on Dec 2013 Annualized Labor						
Annualized Wages Adjustment	a		2,139,835	2,139,835		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	2,139,835	2,139,835		
Percentage of eligible wages below limit	d		91.76%	97.08%		
Increase below limit	e	c * d	1,963,618	2,077,342		
Rate below limit	f		6.20%	1.45%		
Tax on increase below limit	g	e * f	121,744	30,121		
Percentage of eligible wages above limit	h		8.24%	2.92%		
Increase above limit	i	c * h	176,217	62,492		
Rate above limit	j		-	1.45%		
Tax on increase above limit	k	i * j	-	906		
Total FICA Tax on Annualized Labor		g + k	121,744	31,028	152,772	4.3.2
FICA Calculated on Dec 2014 Pro Forma Labor						
Pro Forma Wages Adjustment	l		9,178,486	9,178,486		4.3.2
Pro Forma Incentive Adjustment	m		2,306,161	2,306,161		4.3.2
	n		11,484,647	11,484,647		
Percentage of eligible wages below limit	o		92.01%	97.03%		
Increase below limit	p	n * o	10,567,387	11,143,839		
Rate below limit	q		6.20%	1.45%		
Tax on increase below limit	r	p * q	655,178	161,586		
Percentage of eligible wages above limit	s		7.99%	2.97%		
Increase above limit	t	n * s	917,260	340,808		
Rate above limit	u		-	1.45%		
Tax on increase above limit	v	t * u	-	4,942		
Total FICA Tax on Pro Forma Labor		r + v	655,178	166,527	821,705	4.3.2

PacifiCorp
Results of Operations - December 2013
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and 2010 Protocol Factor

Indicator	Actual		Annualization Adjustment	Annualized		Pro Forma Adjustment	Pro Forma	
	12 Months Ended December 2013	% Of Total		12 Months Ended December 2013	12 Months Ending December 2014			
500SG	77,841,851	11.09%	254,345	78,096,196	(701,458)	77,394,739		
501SE	2,015,561	0.29%	6,586	2,022,146	(18,163)	2,003,983		
512SG	49,554,772	7.06%	161,918	49,716,690	(446,554)	49,270,137		
535SG-P	8,418,615	1.20%	27,507	8,446,123	(75,863)	8,370,260		
535SG-U	6,121,372	0.87%	20,001	6,141,373	(55,162)	6,086,212		
545SG-P	3,481,375	0.50%	11,375	3,492,750	(31,372)	3,461,379		
545SG-U	1,167,100	0.17%	3,813	1,170,913	(10,517)	1,160,396		
548SG-P	-	0.00%	-	-	-	-		
548SG-U	-	0.00%	-	-	-	-		
548OR	3,463	0.00%	11	3,474	(31)	3,443		
548SG	7,748,870	1.10%	25,319	7,774,189	(69,828)	7,704,361		
553SG	2,198,467	0.31%	7,183	2,205,650	(19,811)	2,185,839		
557SG	38,862,441	5.54%	126,981	38,989,423	(350,202)	38,639,221		
560SG	20,698,814	2.95%	67,633	20,766,447	(186,524)	20,579,923		
571SG	524,466	0.07%	1,714	526,180	(4,726)	521,453		
580IDU	1,304,068	0.19%	4,261	1,308,329	(11,751)	1,296,577		
580OR	8,553,084	1.22%	27,947	8,581,031	(77,075)	8,503,956		
580SNPD	27,246,359	3.88%	89,026	27,335,386	(245,526)	27,089,860		
580UT	7,990,164	1.14%	26,108	8,016,272	(72,002)	7,944,270		
580WA	1,794,356	0.26%	5,863	1,800,219	(16,170)	1,784,049		
580WYP	2,062,608	0.29%	6,739	2,069,347	(18,587)	2,050,760		
580CA	808,840	0.12%	2,643	811,482	(7,289)	804,194		
580WYU	149,500	0.02%	488	149,989	(1,347)	148,641		
593SNPD	10,408,492	1.48%	34,009	10,442,501	(93,794)	10,348,707		
593UT	18,655,607	2.66%	60,956	18,716,564	(168,112)	18,548,452		
593WA	2,528,098	0.36%	8,260	2,536,358	(22,781)	2,513,577		
593WYP	4,149,630	0.59%	13,559	4,163,188	(37,394)	4,125,795		
593CA	1,715,597	0.24%	5,606	1,721,203	(15,460)	1,705,743		
593IDU	3,262,119	0.46%	10,659	3,272,778	(29,396)	3,243,382		
593MT	-	0.00%	-	-	-	-		
593OR	12,278,503	1.75%	40,119	12,318,622	(110,645)	12,207,977		
593WYU	512,012	0.07%	1,673	513,685	(4,614)	509,071		
593OTHER	0	0.00%	0	0	(0)	0		
593CN	-	0.00%	-	-	-	-		
903CA	934,232	0.13%	3,053	937,285	(8,419)	928,866		
903CN	35,531,537	5.06%	116,098	35,647,634	(320,186)	35,327,448		
903IDU	1,567,423	0.22%	5,121	1,572,544	(14,125)	1,558,420		
903OR	9,163,493	1.31%	29,941	9,193,434	(82,575)	9,110,859		
903UT	5,661,589	0.81%	18,499	5,680,088	(51,018)	5,629,070		
903WA	1,183,229	0.17%	3,866	1,187,096	(10,662)	1,176,433		
903WYP	1,649,963	0.24%	5,391	1,655,355	(14,868)	1,640,486		
903WYU	191,643	0.03%	626	192,269	(1,727)	190,542		
908CA	40,353	0.01%	132	40,485	(364)	40,121		
908CN	2,283,133	0.33%	7,460	2,290,593	(20,574)	2,270,019		
908IDU	372,042	0.05%	1,216	373,258	(3,353)	369,905		
908OR	1,772,662	0.25%	5,792	1,778,454	(15,974)	1,762,480		
908OTHER	69,094	0.01%	226	69,320	(623)	68,697		
908UT	2,658,041	0.38%	8,685	2,666,726	(23,952)	2,642,773		
908WA	376,861	0.05%	1,231	378,092	(3,396)	374,696		
908WYP	1,157,324	0.16%	3,782	1,161,105	(10,429)	1,150,676		
920SO	98,580,207	14.05%	322,107	98,902,314	(888,337)	98,013,976		
920UT	888,908	0.13%	2,904	891,813	(8,010)	883,802		
920WA	585,783	0.08%	1,914	587,697	(5,279)	582,418		
920CA	42,701	0.01%	140	42,841	(385)	42,456		
920IDU	164,586	0.02%	538	165,124	(1,483)	163,640		
920OR	599,153	0.09%	1,958	601,110	(5,399)	595,711		
920WYP	177,364	0.03%	580	177,944	(1,598)	176,346		
935CA	(13,685)	0.00%	(45)	(13,729)	123	(13,606)		
935IDU	(118)	0.00%	(0)	(118)	1	(117)		
935OR	1,626	0.00%	5	1,631	(15)	1,616		
935SO	2,653,756	0.38%	8,671	2,662,427	(23,914)	2,638,513		
935UT	(15,150)	0.00%	(50)	(15,200)	137	(15,063)		
935WA	(30)	0.00%	(0)	(30)	0	(30)		
935WYP	(6,007)	0.00%	(20)	(6,026)	54	(5,972)		
935WYU	55	0.00%	0	55	(0)	54		
Utility Labor	490,327,972	69.88%	1,602,126	491,930,098	(4,418,501)	487,511,597	Ref. Page 4.3.2	
Non-Utility/Capital	211,320,424	30.12%	690,481	212,010,904	(1,904,275)	210,106,629	Ref. Page 4.3.2	
Total	701,648,396	100.00%	2,292,607	703,941,002	(6,322,776)	697,618,226	Ref. Page 4.3.2	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Purchased Power	557	1	(2,636,076)	SG	25.200%	(664,285)	4.4.1
Other Purchased Power	557	1	(6,143,313)	SG	25.200%	(1,548,102)	4.4.1
Advertising	909	1	(1,777)	CN	30.394%	(540)	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
			<u>0</u>			<u>(2,212,927)</u>	

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2013
Idaho Irrigation Load Control

	<u>FERC Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	SG	5,007,706	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	63,386	Ref. 4.4
Irrigation Load Control Program Costs	909	CN	4,765	Ref. 4.4
			<u>5,075,857</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Jim Bridger Notice of Violation	506	2	(11,667)	SG	25.200%	(2,940)	4.5.1
BPA Billing Dispute Settlement	456	2	(2,000,000)	SG	25.200%	(503,996)	4.5.1

Description of Adjustment:

A variety of accounting entries were made to expense accounts during the 12-months ending December 2013 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.5.1.

Results of Operations - December 2013

Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	2/15/2013	Jim Bridger Plant Notice of Violation: Wyoming Department of Environmental Quality / Air Quality Division issued a Notice of Violation in April 2012, alleging that PacifiCorp violated Air Quality Rules and our permit (MD-12186) by failing to comply with the sulfuric acid mist emission limit for Unit 2 of the Jim Bridger plant. These payments were a result of a settlement reached prior to litigation, between the DEQ/AQD and the company.	506	SG	11,667	Ref. 4.5
2	11/30/2013	BPA Billing Dispute Settlement: Pacificorp reached a settlement with BPA (Bonneville Power Administration) regarding several billing disputes under the South Idaho Exchange Agreement, and indirectly, the BPA General Transfer Agreement.	456	SG	2,000,000	Ref. 4.5
Total					2,011,667	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove DSM Amortization Expense	908	1	(911,468)	CA	Situs	-	
	908	1	(3,769,945)	ID	Situs	-	
	908	1	(26,447,000)	OR	Situs	(26,447,000)	
	908	1	(47,956,612)	UT	Situs	-	
	908	1	(10,677,589)	WA	Situs	-	
	908	1	(5,269,750)	WY	Situs	-	
			<u>(95,032,363)</u>			<u>(26,447,000)</u>	4.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	697,970	SO	26.735%	186,602	
Schedule M Adjustment	SCHMDT	1	743,447	OR	Situs	743,447	
Deferred Tax Expense	41110	1	(264,887)	SO	26.735%	(70,817)	
Deferred Tax Expense	41010	1	282,146	OR	Situs	282,146	
Year End ADIT Balance	283	1	(2,179,194)	SO	26.735%	(582,605)	
Year End ADIT Balance	190	1	-	OR	Situs	-	
Year End ADIT Balance	190	1	(1,162,323)	OR	Situs	(1,162,323)	
13 Mos 287614	283	1	(3,092,886)	SO	26.735%	(826,880)	
13 Mos 287299	190	1	(610,068)	OR	Situs	(610,068)	
13 Mos 137418	190	1	(285,400)	OR	Situs	(285,400)	

Description of Adjustment:

This adjustment removes 12 ME December 2013 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 ME December 2013 revenues are removed through the revenue adjustments in Adjustment 3.2. DSM program costs are recovered in each state through separate tariff riders.

Remove DSM Amortization Expense:

<u>FERC Account</u>	<u>Description</u>	<u>Allocation</u>	<u>DSM Amortization</u>	
908	CA DSM AMORT-SBC/ECC	CA	911,468	
908	IDU DSM AMORT-SBC/ECC	IDU	3,769,945	
908	OR DSM AMORT-SBC/ECC	OR	26,447,000	
908	UT DSM AMORT-SBC/ECC	UT	47,956,612	
908	WA DSM AMORT-SBC/ECC	WA	10,677,589	
908	WY DSM AMORT-SBC/ECC	WY	5,269,750	
			<u>95,032,363</u>	Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustments to Expense:							
<u>Remove expense charged when Tariff Rider Reg assets amortized</u>							
GRID West - Oregon	904	1	(1,281)	OR	Situs	(1,281)	4.7.1
Tax Adjustments:							
13M Avg ADIT Bal Accr CIC Sever 287413	190	1	9,806	SO	26.735%	2,622	
SCHM Adj - OR RTO Grid West N/R	SCHMAT	1	6,035	OR	Situs	6,035	
Deferred Tax Expense	41110	1	(2,290)	OR	Situs	(2,290)	
13M avg ADIT Bal - Pension 287577	283	1	(2,140,063)	OR	Situs	(2,140,063)	
13M avg ADIT Bal - Pension 287584	283	1	407,148	OR	Situs	407,148	

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 2013
Oregon Tariff Rider Adjustment

<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>
2013	550785	OR RTO Grid West NR rev est amor - Dec 12	124108456	9040000	108	OR	(7,000)
2013	550785	OR RTO Grid West NR est amort - Jan 13	124108456	9040000	108	OR	500
2013	550785	OR RTO Grid West NR actual amort - Dec 12	124108456	9040000	108	OR	8,062
2013	550785	OR RTO Grid West NR rev est amor - Jan 13	124177380	9040000	108	OR	(500)
2013	550785	OR RTO Grid West NR est amort - Feb 13	124177380	9040000	108	OR	200
2013	550785	OR RTO Grid West NR actual amort - Jan 13	124177380	9040000	108	OR	219
2013	550785	OR RTO Grid West NR rev est amor - Feb 13	124254081	9040000	108	OR	(200)

1,281

Ref. 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adj OR injuries & damages accr to PF level	925	3	3,040,813	OR	Situs	3,040,813	4.8.1
Adj OR Property damage accr to PF level	924	3	1,791,220	OR	Situs	1,791,220	4.8.2
Adjust Liability Ins Prem. to expected level	925	3	463,011	SO	26.735%	123,786	4.8.3
Adjust Property Ins Prem. to expected level	924	3	(145,885)	SO	26.735%	(39,002)	4.8.3
Adjustment to Tax:							
MEHC Insurance Services - Receivable	SCHMDP	1	129,380	SO	26.735%	34,590	
Schedule M Adjustment	SCHMAT	1	271,755	OR	Situs	271,755	
Deferred Income Tax Expense	41110	1	(103,134)	OR	Situs	(103,134)	
ADIT Reg Liability OR Inj & Dmg Reserve	190	1	115,790	OR	Situs	115,790	
Schedule M Adjustment	SCHMAT	1	(3,553,271)	OR	Situs	(3,553,271)	
Deferred Income Tax Expense	41110	1	1,348,502	OR	Situs	1,348,502	
ADIT Reg Liability OR Property Ins Reserve	190	1	429,624	OR	Situs	429,624	
<i>Schedule M Adjustment</i>	SCHMDT	1	18,188,871	SO	26.735%	4,862,777	
Deferred Income Tax Expense	41010	1	6,902,858	SO	26.735%	1,845,472	
ADIT - Injuries and Damages Accrual	190	1	(18,698,748)	SO	26.735%	(4,999,092)	

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-246. In 2013, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million with an upper limit of \$425 million.

PacifiCorp
 Results of Operations - December 2013
 Insurance Expense
 Provision for Injuries & Damages

	<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 %		26.7349%		
Oregon Allocated Annual Accrual from UE-246*		3,289,285		
Actual provision in CY 2013 \$20,706 x 12 =		248,472		
Pro Forma Adjustment		3,040,813		
		<u>Ref 4.8</u>		

* Effective 1/1/2014

PacifiCorp
 Results of Operations - December 2013
 Insurance Expense
 Provision for Property Damages

	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%	131.04%
Apr 2004 - Mar 2005	134,267	2,055,410	1,640,821	187.4	1.74%	128.69%
Apr 2005 - Mar 2006	158,670	2,639,560	938,406	193.3	3.15%	126.49%
Apr 2006 - Mar 2007	248,981	8,184,485	669,592	199.8	3.36%	122.63%
Apr 2007 - Mar 2008	1,722,233	11,252,643	1,038,168	205.352	2.78%	118.64%
Apr 2008 - Mar 2009	333,115	5,387,613	6,784,172	213.528	3.98%	115.43%
Apr 2009 - Mar 2010	1,155,791	2,626,944	2,535,080	212.709	-0.38%	111.01%
Apr 2010 - Mar 2011	546,027	5,923,626	1,905,772	217.631	2.31%	111.44%
Apr 2011 - Mar 2012	418,493	7,189,755	100,537	223.467	2.68%	108.92%
Apr 2012 - Dec 2012	327,133	5,406,075	71,553	229.392	2.65%	106.08%
2012 - 2013				229.601	0.09%	103.34%
Total	3,774,728	37,413,096	15,550,644		3.24%	

	Actual Losses Escalated to CY 2013			
	System Transmission Losses	Oregon Distribution Losses	System Non-T&D Losses	
Jan 2003 - Mar 2003	6,061	423,009	1,000,038	
Apr 2003 - Mar 2004	21,937	6,361,977	1,520,142	
Apr 2004 - Mar 2005	169,838	2,599,950	2,075,524	
Apr 2005 - Mar 2006	194,580	3,236,948	1,150,787	
Apr 2006 - Mar 2007	295,397	9,710,284	794,421	
Apr 2007 - Mar 2008	1,988,058	12,989,477	1,198,408	
Apr 2008 - Mar 2009	369,807	5,981,053	7,531,441	
Apr 2009 - Mar 2010	1,288,040	2,927,527	2,825,152	
Apr 2010 - Mar 2011	594,743	6,452,128	2,075,804	
Apr 2011 - Mar 2012	443,926	7,626,702	106,647	
Apr 2012 - Dec 2012	338,051	5,586,500	73,941	
Total in 2014 \$	5,710,438.37	63,895,554.99	20,352,304.99	
10 Year Average	571,043.84	6,389,555.50	2,035,230.50	
Oregon Allocation Factor	SG	Situs	SG	
Oregon Allocation %	26.053%	100.000%	26.053%	
Oregon Allocated 10 Year Average	148,774	6,389,555	530,239	Total from UE-246*
Actual provision in CY 2013 \$439,779 x 12 =				7,068,568
Pro Forma Adjustment				5,277,348
				<u>1,791,220</u>
				Ref 4.8

* Effective 1/1/2014

PacifiCorp
Results of Operations - December 2013
Insurance Expense
Adjust Base Period Insurance Premiums to Expected Future Level

Adjusting the insurance premiums in the base period to the renewed amount effective October, 1, 2013

	Premium Renewal <u>Oct 2013</u>	Included in Results 12 Mo Ended <u>Dec 2013</u>	<u>Adjustment</u>
Liability Insurance Premium	2,016,416	1,553,405	463,011 Ref 4.8
Property Insurance Premium	6,336,732	6,482,617	(145,885) Ref 4.8

Insurance Renewal 10/1/2013

	<u>Policy Effective Date</u>	<u>Policy Limit</u>	<u>Coverage</u>	Self-Insured <u>Retention</u>	Premium allocated to <u>PacifiCorp Electric</u>
General Liability Insurance	10/1/13 - 10/1/14	425,000,000	All liability losses	10,000,000	2,016,416
Property Insurance	10/1/13 - 10/1/14	400,000,000	Property/Boiler Machinery	7,500,000	6,336,732

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	10,898,865	SG	25.200%	2,746,491	4.9.1
Generation Overhaul Expense - Cholla	510	1	(3,495,046)	SG	25.200%	(880,744)	4.9.1
Generation Overhaul Expense - Other	553	1	3,874,966	SG	25.200%	976,483	4.9.1
Gen Overhaul Expense - Gadsby Peakers	553	1	689,035	SG	25.200%	173,635	4.9.1
			<u>11,967,819</u>			<u>3,015,865</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2013 using a four-year average methodology. In this adjustment, overhaul expenses from December 2010 - December 2013 are restated in constant dollars to a December 2013-level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2013 are subtracted from the four-year average which results in this adjustment.

Rocky Mountain Power
Results of Operations - December 2013
Generation Overhaul Expense

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant		
		Dollars (1)	Constant Dollars	
Year Ending Dec 2010	2,640,922	7.19%	2,830,929	
Year Ending Dec 2011	6,580,882	3.57%	6,815,914	
Year Ending Dec 2012	11,040,000	1.25%	11,177,656	
Year Ending Dec 2013	3,133,210		3,133,210	
4 Year Average	5,848,753		5,989,427	
Year Ending Dec 2013 Overhaul Expense - Other			3,133,210	Ref 4.9.2
Total 4 Year Average - Other			5,989,427	
Adjustment			<u>2,856,217</u>	Ref 4.9

NEW PLANT: LAKESIDE UNIT 2

Period	Overhaul Expense	Restate to Constant		
		Dollars (1)	Constant Dollars	
Year Ending Dec 2014	-	-	-	
Year Ending Dec 2015	-	-	-	
Year Ending Dec 2016	1,016,980	98.66%	2,020,332	
Year Ending Dec 2017	3,108,200	98.66%	6,174,749	
4 Year Average	1,031,295		2,048,770	
Year Ending Dec 2013 Overhaul Expense - Lakeside Unit 2			-	
Total 4 Year Average - Lakeside Unit 2			2,048,770	
Adjustment			<u>2,048,770</u>	

TOTAL OTHER ADJUSTMENT4,904,987**GADSBY PEAKERS**

Period	Overhaul Expense	Restate to Constant		
		Dollars (1)	Constant Dollars	
Year Ending Dec 2010	2,076,000	7.19%	2,225,362	
Year Ending Dec 2011	469,000	1.25%	474,848	
Year Ending Dec 2012	54,000	3.57%	55,929	
Year Ending Dec 2013	-		-	
4 Year Average	649,750		689,035	
Year Ending Dec 2013 Overhaul Expense - Gadsby Peakers			-	Ref 4.9.2
Total 4 Year Average - Gadsby Peakers			689,035	
Adjustment			<u>689,035</u>	Ref 4.9

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant		
		Dollars (1)	Constant Dollars	
Year Ending Dec 2010	30,162,312	9.01%	32,878,967	
Year Ending Dec 2011	34,056,302	4.49%	35,586,922	
Year Ending Dec 2012	26,769,000	1.44%	27,153,170	
Year Ending Dec 2013	17,341,200		17,341,200	
4 Year Average	27,082,204		28,240,065	
Year Ending Dec 2013 Overhaul Expense - Steam			17,341,200	Ref 4.9.2
Total 4 Year Average - Steam			28,240,065	
Adjustment			<u>10,898,865</u>	Ref 4.9

CHOLLA PLANT

Period	Overhaul Expense	Restate to Constant		
		Dollars (1)	Constant Dollars	
Year Ending Dec 2010	542,000	9.01%	590,817	
Year Ending Dec 2011	-	4.49%	-	
Year Ending Dec 2012	-	1.44%	-	
Year Ending Dec 2013	4,857,000		4,857,000	
4 Year Average	1,349,750		1,361,954	
Year Ending Dec 2013 Overhaul Expense - Cholla			4,857,000	Ref 4.9.2
Total 4 Year Average - Cholla			1,361,954	
Adjustment			<u>(3,495,046)</u>	Ref 4.9

(1) Ref 4.9.3

Rocky Mountain Power
Results of Operations - December 2013
Generation Overhaul Expense

<u>Existing Units</u>	Yr. Ending Dec 2010	Yr. Ending Dec 2011	Yr. Ending Dec 2012	Yr. Ending Dec 2013	
<u>Steam</u>					
Blundell	208,000	167,000	547,000	1,617,166	
BlundellIGC	-	-	-	-	
Carbon	702,361	-	-	2,692,000	
DaveJohnston	8,012,000	64,000	4,534,000	(3,000)	
Gadsby	-	19,000	1,729,000	-	
Hunter	8,696,951	5,321,239	7,941,000	-	
Huntington	7,244,000	6,443,000	-	-	
JimBridger	4,291,000	5,017,000	5,186,000	5,791,000	
Naughton	-	7,221,063	5,835,000	(76,966)	
Wyodak	60,000	5,339,000	-	-	
Colstrip	-	851,000	100,000	2,109,000	
Craig	948,000	3,182,000	-	5,212,000	
Hayden	-	432,000	897,000	-	
Subtotal - Steam	30,162,312	34,056,302	26,769,000	17,341,200	Ref 4.9.1
Cholla	542,000	-	-	4,857,000	Ref 4.9.1
Total Steam Production	30,704,312	34,056,302	26,769,000	22,198,200	
<u>Other Production</u>					
Hermiston	1,374,000	2,112,000	3,863,000	1,140,000	
Camas	506,000	-	-	350,000	
CurrantCr	410,074	155,629	5,720,000	5,116	
LakeSide 1	349,018	4,294,224	-	1,378,918	
Chehalis	1,830	19,029	1,457,000	259,176	
Subtotal - Other	2,640,922	6,580,882	11,040,000	3,133,210	Ref 4.9.1
Gadsby Peakers	2,076,000	469,000	54,000	-	Ref 4.9.1
	Yr. Ending Dec 2014	Yr. Ending Dec 2015	Yr. Ending Dec 2016	Yr. Ending Dec 2017	
Lake Side Unit 2*	-	-	1,016,980	3,108,200	
Total - Other	4,716,922	7,049,882	12,110,980	6,241,410	
Grand Total	35,421,234	41,106,184	38,879,980	28,439,610	

*Lake Side Unit 2 in-service date is scheduled for June 2014.

Rocky Mountain Power
 Results of Operations - December 2013
 Generation Overhaul Expense

	<u>Dec10</u>	<u>Dec11</u>	<u>Dec12</u>	<u>Dec13</u>	<u>Dec14</u>
Escalation Rates: OTHER					
Escalation Rate to Dec 2013	7.19%	3.57%	1.25%	1.23%	
Escalation Rates: STEAM					
Escalation Rate to Dec 2013	9.01%	4.49%	1.44%	1.36%	
Restating Rate from December 2014 to December 2013					1.36%
					98.66%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Coal Fired Generation	512	3	(762,909)	SG	25.200%	(192,251)	4.10.1
Geothermal Generation - Blundell	512	3	(66,571)	SG	25.200%	(16,776)	4.10.1
Gas Generation - Gadsby	512	3	(445,366)	SG	25.200%	(112,231)	4.10.1
Gas Generation - Gadsby Peakers	548	3	(261,564)	SG	25.200%	(65,914)	4.10.1
Gas Generation	549	3	165,469	SG	25.200%	41,698	4.10.1
Partner Operated Generation - Other	549	3	263,726	SG	25.200%	66,458	4.10.1
Partner Operated Generation - Cholla	512	3	5,747,193	SG	25.200%	1,448,280	4.10.1
Partner Operated Generation - Steam	512	3	4,473,227	SG	25.200%	1,127,244	4.10.1
Hydro - East	535	3	260,689	SG-U	25.200%	65,693	4.10.1
Hydro - West	535	3	(228,421)	SG-P	25.200%	(57,562)	4.10.1
Wind Generation	549	3	10,526,645	SG-W	25.200%	2,652,692	4.10.1
			<u>19,672,117</u>			<u>4,957,332</u>	

Description of Adjustment:

This adjustment adds incremental O&M expense to the 12 months ended December 2013 to bring it to the projected O&M level for the 12 months ending December 2014.

PacifiCorp
 Results of Operations - December 2013
 Incremental O&M
 O&M (Excluding labor, net power costs, and overhauls)

	<u>12ME Dec. 2013 Actuals</u> (A)	<u>12ME Dec. 2014 Forecast</u> (B)	<u>Adjustment</u> (C = B - A)	
Coal Fired Generation				
Carbon	4,473,992	4,831,236	357,244	
Dave Johnston	17,606,110	18,165,877	559,767	
Hunter	28,657,247	27,854,235	(803,012)	
Huntington	19,517,256	18,352,818	(1,164,437)	
Jim Bridger	21,222,615	22,341,172	1,118,557	
Naughton	15,600,685	15,614,988	14,303	
Wyodak	6,493,397	5,648,066	(845,330)	
Sub-total	113,571,302	112,808,393	(762,909)	Ref. 4.10
Gas & Geothermal Generation				
Blundell	994,581	928,010	(66,571)	Ref. 4.10
Gadsby Plant	2,871,609	2,426,243	(445,366)	Ref. 4.10
Gadsby Peakers	1,686,500	1,424,936	(261,564)	Ref. 4.10
Chehalis	2,436,647	1,813,682	(622,965)	
Currant Creek	1,344,694	1,435,097	90,403	
Lake Side	2,963,878	3,661,909	698,031	
Sub-total	12,297,910	11,689,878	(608,032)	Ref. 4.10
Partner Operated Generation*				
Camas	69,764	-	(69,764)	
Hermiston	6,395,631	6,729,120	333,490	
Sub-total			263,726	Ref. 4.10
Cholla	25,577,939	31,325,132	5,747,193	Ref. 4.10
Colstrip	6,101,841	8,715,427	2,613,586	
Craig	10,342,739	12,427,859	2,085,120	
Hayden	5,410,450	5,184,971	(225,479)	
Sub-total	53,898,364	64,382,510	10,484,146	Ref. 4.10
Coal, Gas, Geothermal, Partner total	179,767,576	188,880,780	9,113,205	
Hydro Generation				
Hydro East	2,572,675	2,742,361	169,686	
Hydro West	13,683,456	13,104,917	(578,538)	
Hydro System	925,895	1,367,015	441,120	
Hydro total	17,182,025	17,214,293	32,268	
		East Hydro Generation	169,686	
		System Hydro Generation @ 20.63% share for East	91,003	
		Total Hydro Generation Adjustment - East	260,689	Ref. 4.10
		West Hydro Generation	(578,538)	
		System Hydro Generation @ 79.37% share for West	350,117	
		Total Hydro Generation Adjustment - West	(228,421)	Ref. 4.10
		Hydro Split total	32,268	
Wind Generation**				
Wind Admin	206,018	278,290	72,272	
Dunlap	2,505,532	2,126,557	(378,975)	
Footie Creek	2,032,503	2,447,282	414,779	
Glenrock I & III	3,455,698	2,684,283	(771,415)	
Goodnoe Hills	2,088,236	1,901,011	(187,225)	
High Plains & McFadden Ridge	3,626,543	3,317,185	(309,358)	
Leaning Juniper	2,859,239	2,406,114	(453,125)	
Marengo I & II	3,816,783	3,701,119	(115,664)	
Seven Mile I & II	2,991,725	2,772,247	(219,479)	
Wind total	23,582,277	21,634,088	10,526,645	Ref. 4.10
Grand Total	220,531,878	227,729,161	19,672,117	Ref. 4.10

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Total Memberships and Subscriptions in Account 930.2							
	930	1	(6,561,635)	SO	26.735%	(1,754,247)	
	930	1	<u>(61,395)</u>	OR	Situs	<u>(61,395)</u>	
			<u>(6,623,030)</u>			<u>(1,815,642)</u>	4.11.1
Add Back 75% of National & Regional Memberships							
Various	930	1	1,923,975	SO	26.735%	514,373	4.11.1
OR Situs Memberships	930	1	<u>1,433</u>	OR	Situs	<u>1,433</u>	4.11.1
Total			<u>1,925,408</u>			<u>515,805</u>	
Add Back 100% of Mandated Memberships							
WECC	930	1	3,725,747	SO	26.735%	996,075	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	
Remove Total Memberships and Subscriptions in Account 930.2				
930.2	SO	Included in Unadjusted Results	(6,561,635)	
930.2	OR	Included in Unadjusted Results	(61,395)	
			<u>(6,623,030)</u>	Ref 4.11
Allowed National and Regional Trade Memberships at 75%				
930.2	SO	ALBANY AREA CHAMBER OF COMMERCE	1,980	
930.2	SO	ALBANY DOWNTOWN ASSN	175	
930.2	SO	ALBANY-MILLERSBURG ECONOMIC	1,500	
930.2	SO	AMERICAN LEADERSHIP FORUM	5,000	
930.2	SO	ASSOCIATION OF ENERGY ENGINEERS	185	
930.2	SO	ASTORIA AREA CHAMBER OF COMMERCE	448	
930.2	SO	ASTORIA DOWNTOWN HISTORIC DISTRICT ASSOCIATION	500	
930.2	SO	BEND CHAMBER OF COMMERCE	1,239	
930.2	SO	BROWNSVILLE CHAMBER OF COMMERCE	90	
930.2	SO	CANNON BEACH CHAMBER OF COMMERCE	290	
930.2	SO	CANYONVILLE CHAMBER OF COMMERCE	50	
930.2	SO	CCD BUSINESS DEVELOPMENT CORP	2,500	
930.2	SO	CENTRAL OREGON BUILDERS ASSN	465	
930.2	SO	CENTRAL POINT CHAMBER OF COMMERCE	225	
930.2	SO	CHAMBER OF COMMERCE - CITY OF ROGUE	59	
930.2	SO	CHAMBER OF MEDFORD/JACKSON COUNTY	2,003	
930.2	SO	COLUMBIA CORRIDOR ASSN	3,000	
930.2	SO	COOS BAY DOWNTOWN ASSOCIATION	25	
930.2	SO	CORVALLIS CHAMBER	2,000	
930.2	SO	CORVALLIS DOWNTOWN ASSN	100	
930.2	SO	COTTAGE GROVE AREA CHAMBER OF	775	
930.2	SO	CRESWELL CHAMBER OF COMMERCE	115	
930.2	SO	CROOKED RIVER RANCH CHAMBER OF	135	
930.2	SO	DALLAS AREA CHAMBER OF COMMERCE	285	
930.2	SO	DATA ADMINISTRATION MGMT ASSOC	700	
930.2	SO	DRIVE OREGON	2,000	
930.2	SO	EAGLE POINT CHAMBER OF COMMERCE	150	
930.2	SO	GRANTS PASS TOWNE CENTER	150	
930.2	SO	GROW OREGON	15,000	
930.2	SO	HEART OF MEDFORD ASSOC	300	
930.2	SO	HOOD RIVER COUNTY CHAMBER OF	650	
930.2	SO	ILLINOIS VALLEY CHAMBER OF COMMERCE	95	
930.2	SO	INTERNATIONAL ECONOMIC DEVELOPMENT COUNCIL	345	
930.2	SO	LAKE COUNTY CHAMBER OF COMMERCE	300	
930.2	SO	LANE UTILITIES COORDINATING COUNCIL	100	
930.2	SO	LEAGUE OF OREGON CITIES	500	
930.2	SO	LEBANON AREA CHAMBER OF COMMERCE	750	
930.2	SO	LINCOLN CITY CHAMBER OF COMMERCE	395	
930.2	SO	MADRAS-JEFFERSON COUNTY	385	
930.2	SO	MONMOUTH CHAMBER	750	
930.2	SO	MYRTLE CREEK TRI-CITY CHAMBER	100	
930.2	SO	NORTH SANTIAM CHAMBER OF COMMERCE	500	
930.2	SO	NORTHERN TIER TRANSMISSION GROUP	595,784	
930.2	SO	NW AFFIRMATIVE ACTION ASSOCIATION	135	
930.2	SO	OREGON BUSINESS ASSOCIATIONS	13,250	
930.2	SO	OREGON BUSINESS COUNCIL	25,938	
930.2	SO	OREGON FORUM	400	
930.2	SO	OSWILG	180	
930.2	SO	PACIFIC NW UTILITIES CONFERENCE	74,153	
930.2	SO	PHILOMATH AREA CHAMBER OF COMMERCE	125	
930.2	SO	PILOT ROCK CHAMBER OF COMMERCE	50	
930.2	SO	PORTLAND BUSINESS ALLIANCE MEMBERSHIP	38,950	
930.2	SO	PRINEVILLE-CROOK CTY CHAMBER	230	
930.2	SO	REDMOND CHAMBER OF COMMERCE	210	
930.2	SO	REDMOND EXECUTIVE ASSOCIATION	400	
930.2	SO	ROCKY MOUNTAIN ELECTRICAL LEAGUE	16,000	
930.2	SO	ROSEBURG AREA CHAMBER OF COMMERCE	940	
930.2	SO	SANDY AREA CHAMBER OF COMMERCE	1,500	
930.2	SO	SEDCOR	1,400	
930.2	SO	SOUTH LINCOLN COUNTY ECONOMIC DEVELOPMENT CORP	2,000	
930.2	SO	SOUTHERN OREGON TIMBER INDUSTRIES	260	
930.2	SO	STAYTON/SUBLIMITY CHAMBER OF	1,250	
930.2	SO	STRUCTURAL ENGINEERS ASSOCIATION	120	
930.2	SO	SWEET HOME CHAMBER OF COMMERCE	150	
930.2	SO	TREE FUND	10,000	
930.2	SO	TRI-COUNTY CHAMBER OF COMMERCE	240	
930.2	SO	UMATILLA CHAMBER OF COMMERCE	195	
930.2	SO	UMATILLA COUNTY UTIL COORD COUNCIL	40	
930.2	SO	UTILITY ECONOMIC DEVELOPMENT ASSOC	495	
930.2	SO	UTILITY VARIABLE-GENERATION	1,349	
930.2	SO	WESTERN ENERGY INSTITUTE	44,690	
930.2	SO	WESTERN ENERGY SUPPLY & TRANSMISSION ASSOC INC	15,694	
930.2	SO	WESTERN GOVERNORS ASSOCIATION	3,176	
930.2	SO	CEATI INTERNATIONAL INC	17,800	
930.2	SO	EDISON ELECTRIC INSTITUTE	788,828	
930.2	SO	GENERAL ELECTRIC INTERNATIONAL	20,000	
930.2	SO	NATIONAL AUTOMATED CLEARING HOUSE	4,500	
930.2	SO	NATIONAL ELECTRIC ENERGY TESTING RESEARCH AND APPLICATION CE	95,000	
930.2	SO	NATIONAL JOINT UTILITIES	10,500	
930.2	SO	NORTH AMERICAN ELECTRIC RELIABILITY COUNCIL	733,055	
		Total of Memberships Above	<u>2,565,301</u>	
		75% of Memberships Above	<u>1,923,975</u>	Ref 4.11
930.2	OR	LINN-BENTON UTILITIES	175	
930.2	OR	PROVIDENCE - ST. MARY'S FOUNDATION	500	
930.2	OR	SOUTH LINCOLN UTILITY COORDINATING	100	
930.2	OR	PORTLAND EXECUTIVES ASSN	1,135	
			<u>1,910</u>	
		75% of OR Situs Memberships	<u>1,433</u>	Ref 4.11
Mandated Membership Fees at 100%				
930.2	SO	WESTERN ELECTRICITY COORDINATING COUNCIL	3,725,747	Ref 4.11
		Total Memberships and Subscriptions Allowed	<u>5,651,155</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	3	(114,364)	OR	Situs	(114,364)	4.12.1
Other Taxes	408	3	(643,951)	OR	Situs	(643,951)	4.12.1

Description of Adjustment:

This adjusts the Company's actual December 2013 uncollectible accounts expense to the December 2014 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 2013
Revenue Sensitive Items and Uncollectible Expense

Unadjusted Revenue	1,251,008,734	
Normalized Revenue	<u>1,223,951,980</u>	
Adjustments	(27,056,754)	
Uncollectible Expense	5,287,780	
Uncollectible %	0.423%	
Uncollectible Expense	(114,364)	Ref. 4.12
Franchise Tax %	2.300%	
Resource Supplier Tax %	0.080%	
Other Tax Expense	(643,951)	Ref. 4.12

	5.1	5.2	5.3	5.4	0	0	0
	Net Power Costs	James River Royalty Offset	Little Mountain	Black Cap Solar LLC Project	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	58,226,608	58,226,608	-	-	-	-	-
5 Other Operating Revenues	845,250	-	1,084,298	(239,039)	-	-	-
6 Total Operating Revenues	59,071,866	58,226,608	1,084,298	(239,039)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	17,378,886	17,378,886	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(2,586,163)	(2,365,248)	-	(220,884)	(2,031)	-	-
13 Transmission	2,898,657	2,899,857	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	17,690,580	17,913,495	-	(220,884)	(2,031)	-	-
20 Depreciation	(20,595)	-	-	(20,595)	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	13,632,783	13,469,014	362,275	815	678	-	-
24 State	1,879,645	1,830,215	49,227	111	92	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	33,362,413	33,212,725	411,502	(240,554)	(1,260)	-	-
29							
30 Operating Rev For Return:	25,699,453	25,013,883	672,796	1,514	1,260	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(198,876)	-	-	(198,876)	-	-	-
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:	(198,876)	-	-	(198,876)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	240,641	-	-	240,641	-	-	-
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:	240,641	-	-	240,641	-	-	-
56							
57 Total Rate Base:	41,765	-	-	41,765	-	-	-
58							
59							
60 Estimated ROE impact	1.492%	1.453%	0.039%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	41,401,881	40,313,113	1,084,298	2,440	2,031	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	41,401,881	40,313,113	1,084,298	2,440	2,031	-	-
73							
74 State Income Taxes	1,879,645	1,830,215	49,227	111	92	-	-
75							
76 Taxable Income	39,522,236	38,482,897	1,035,071	2,330	1,938	-	-
77							
78 Federal Income Taxes	13,832,783	13,469,014	362,275	815	678	-	-

	5.1	5.2	5.3	5.4	0	0	0
	Net Power Costs	James River Royalty Offset	Little Mountain	Black Cap Solar LLC Project	0	0	0
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(16,166,175)	(16,166,175)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(16,166,175)	(16,166,175)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,401,281	5,401,281	-	-	-	-	-
24 State	733,944	733,944	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(10,030,950)	(10,030,950)	-	-	-	-	-
29							
30 Operating Rev For Return:	10,030,950	10,030,950	-	-	-	-	-
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	0.583%	0.583%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	16,166,175	16,166,175	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	16,166,175	16,166,175	-	-	-	-	-
73							
74 State Income Taxes	733,944	733,944	-	-	-	-	-
75							
76 Taxable Income	15,432,231	15,432,231	-	-	-	-	-
77							
78 Federal Income Taxes	5,401,281	5,401,281	-	-	-	-	-

	5.1	5.2	5.3	5.4	0	0	0
	Net Power Costs	James River Royalty Offset	Little Mountain	Black Cap Solar LLC Project	0	0	0
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

	5.1	5.2	5.3	5.4	0	0	0
	Net Power Costs	James River Royalty Offset	Little Mountain	Black Cap Solar LLC Project	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	58,226,608	58,226,608	-	-	-	-	-
5 Other Operating Revenues	845,250	-	1,084,298	(238,039)	-	-	-
6 Total Operating Revenues	59,071,866	58,226,608	1,084,298	(238,039)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	17,378,886	17,378,886	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	13,576,013	13,800,927	-	(220,884)	(2,031)	-	-
13 Transmission	2,899,857	2,899,857	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	33,856,756	34,079,671	-	(220,884)	(2,031)	-	-
20 Depreciation	(20,595)	-	-	(20,595)	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	8,431,502	8,067,733	362,275	815	678	-	-
24 State	1,145,701	1,096,271	49,227	111	92	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	43,413,363	43,243,675	411,502	(240,554)	(1,260)	-	-
29							
30 Operating Rev For Return:	15,658,503	14,982,933	672,796	1,514	1,260	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(198,876)	-	-	(198,876)	-	-	-
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:	(198,876)	-	-	(198,876)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	240,641	-	-	240,641	-	-	-
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:	240,641	-	-	240,641	-	-	-
56							
57 Total Rate Base:	41,765	-	-	41,765	-	-	-
58							
59							
60 Estimated ROE impact	0.834%	0.804%	0.040%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	25,235,706	24,146,937	1,084,298	2,440	2,031	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	25,235,706	24,146,937	1,084,298	2,440	2,031	-	-
73							
74 State Income Taxes	1,145,701	1,096,271	49,227	111	92	-	-
75							
76 Taxable Income	24,090,005	23,050,666	1,035,071	2,330	1,938	-	-
77							
78 Federal Income Taxes	8,431,502	8,067,733	362,275	815	678	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	26,925,251	SG	25.200%	6,785,106	5.1.1
Existing Firm UPL	447NPC	3	27,691,588	SG	25.200%	6,978,221	5.1.1
Post-Merger Firm	447NPC	3	176,443,073	SG	25.200%	44,463,280	5.1.1
Non-Firm	447NPC	3	-	SE	24.528%	-	5.1.1
Total Sales for Resale			<u>231,059,911</u>			<u>58,226,608</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	1,577,452	SG	25.200%	397,515	5.1.1
Existing Firm Demand UPL	555NPC	3	49,857,987	SG	25.200%	12,564,107	5.1.1
Existing Firm Energy	555NPC	3	22,478,519	SE	24.528%	5,513,587	5.1.1
Post-merger Firm	555NPC	3	(32,485,246)	SG	25.200%	(8,186,213)	5.1.1
Secondary Purchases	555NPC	3	(21,201,560)	SE	24.528%	(5,200,372)	5.1.1
Seasonal Contracts	555NPC	3	6,261,416	SG	25.200%	1,577,864	5.1.1
Other Generation	555NPC	3	3,337,196	SG	25.200%	840,966	5.1.1
Total Purchased Power Adjustments:			<u>29,825,763</u>			<u>7,507,454</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	27,900,166	SG	25.200%	7,030,783	5.1.1
Existing Firm UPL	565NPC	3	-	SG	25.200%	-	5.1.1
Post-merger Firm	565NPC	3	(16,138,907)	SG	25.200%	(4,066,970)	5.1.1
Non-Firm	565NPC	3	(260,742)	SE	24.528%	(63,955)	5.1.1
Total Wheeling Expense Adjustments:			<u>11,500,517</u>			<u>2,899,857</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization-ID	501NPC	3	15,450	ID	Situs	-	5.1.1
Fuel - Overburden Amortization-WY	501NPC	3	26,665	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	78,012,322	SE	24.528%	19,135,057	5.1.1
Fuel Consumed - Gas	501NPC	3	(13,562,382)	SE	24.528%	(3,326,615)	5.1.1
Steam from Other Sources	503NPC	3	(1,014,774)	SE	24.528%	(248,906)	5.1.1
Natural Gas Consumed	547NPC	3	28,364,444	SE	24.528%	6,957,301	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	(2,030,786)	SE	24.528%	(498,116)	5.1.1
Cholla / APS Exchange	501NPC	3	7,417,368	SE	24.528%	1,819,350	5.1.1
Total Fuel Expense Adjustments:			<u>97,228,307</u>			<u>23,838,072</u>	
Total Power Cost Adjustment			<u>(92,505,324)</u>			<u>(23,981,226)</u>	
Oregon Solar Project	555NPC	3	(165,712)	OR	Situs	(165,712)	5.1.5
Post-merger Firm Type 1	555NPC	1	(68,389,685)	SG	25.200%	(17,234,056)	5.1.1
Remove Power Cost Deferrals	555NPC	1	4,237,655	SG	25.200%	1,067,880	5.1.1
			<u>(64,152,029)</u>			<u>(16,166,175)</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 2014. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2013.

PacifiCorp
Results of Operations - December 2013
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC/ NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2010 Protocol Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL		447.12	-	-	-	-	26,925,251	26,925,251	SG
Existing Firm Sales UPL		447.122	-	-	-	-	27,691,588	27,691,588	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	313,785,474	-	313,785,474	-	313,785,474	490,228,547	176,443,073	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		447.9	88,914	(88,914)	-	-	-	-	S
On-system Wholesale Sales		447.1	11,646,439	(11,646,439)	-	-	-	-	S
Total Revenue Adjustments		325,520,827	(11,735,353)	313,785,474	-	313,785,474	544,845,385	231,059,911	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	1,577,452	1,577,452	SG
Existing Firm Demand UPL		555.68	-	-	-	-	49,857,987	49,857,987	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	22,478,519	22,478,519	SE
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.63, 555.64, 555.67, 555.8	644,965,715	4,237,655	649,203,371	-	649,203,371	548,328,440	(100,874,931)	SG
Secondary Purchases		555.7, 555.25	21,201,560	21,201,560	-	21,201,560	-	(21,201,560)	SE
Seasonal Contracts			-	-	-	-	6,261,416	6,261,416	SG
Wind Integration Charge			-	-	-	-	3,337,196	3,337,196	SG
BPA Regional Adjustments			-	-	-	-	-	-	S
Post-merger Firm Type 1	555.11, 555.12, 555.133	158,405	(158,405)	-	(68,389,685)	(68,389,685)	-	68,389,685	SG
Total Purchased Power Adjustment		666,325,681	4,079,250	670,404,931	(68,389,685)	602,015,246	631,841,010	29,825,763	
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	27,900,166	27,900,166	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	128,747,207	-	128,747,207	-	128,747,207	112,608,300	(16,138,907)	SG
Non-firm		565.25	8,435,097	8,435,097	-	8,435,097	8,174,355	(260,742)	SE
Total Wheeling Expense Adjustment		137,182,304	-	137,182,304	-	137,182,304	148,682,821	11,500,517	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	(15,450)	(15,450)	-	(15,450)	-	15,450	IDU
Fuel - Overburden Amortization - Wyoming		501.12	(26,665)	(26,665)	-	(26,665)	-	26,665	WYP
Fuel Consumed - Coal		501.1	727,989,631	727,989,631	-	727,989,631	806,001,953	78,012,322	SE
Fuel Consumed - Gas		501.35	17,051,833	17,051,833	-	17,051,833	3,489,451	(13,562,382)	SE
Steam From Other Sources		503	4,312,439	4,312,439	-	4,312,439	3,297,665	(1,014,774)	SE
Natural Gas Consumed		547	312,460,182	312,460,182	-	312,460,182	340,824,625	28,364,444	SE
Simple Cycle Combustion Turbines		547	8,830,233	8,830,233	-	8,830,233	6,799,447	(2,030,786)	SE
Cholla/APS Exchange		501.1, 501.2, 501.45	52,604,692	52,604,692	-	52,604,692	60,022,060	7,417,368	SE
Miscellaneous Fuel Costs	501, 501.2, 501.3, 501.4, 501.45, 501.5, 501.51	17,678,667	(17,678,667)	-	-	-	-	-	SE
Total Fuel Expense		1,140,885,562	(17,678,667)	1,123,206,894	-	1,123,206,894	1,220,435,201	97,228,307	
Net Power Cost		1,618,872,719	(1,864,064)	1,617,008,655	(68,389,685)	1,548,618,970	1,456,113,646	(92,505,324)	
					Ref 5.1		Ref 5.1.3	Ref 5.1	
				NPC Mechanism Accruals (included in column 2)					
				Unadjusted NPC		Oregon Solar Project Ref 5.1.5			
				<u>1,612,771,000</u>			(165,712)	(165,712)	
				Ref. 2.2 line 66			Ref. 5.1	Ref. 5.1	
						Total NPC	1,455,947,935	(92,671,036)	

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)Period Ending
Dec-14

	Merged 01/14-12/14	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	26,925,251	26,925,251			
Post Merger	490,228,547				490,228,547
Utah Pre Merger	27,691,588	27,691,588			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	544,845,385	54,616,839	-	-	490,228,547
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	(2,806,430)	(841,929)	(1,964,501)		
Misc/Pacific	323,118	67,003	256,116		
Q.F. Contracts/PPL	61,623,820	2,352,378	11,461,131		47,810,310
Small Purchases west	-		-		
Pacific Sub Total	59,140,508	1,577,452	9,752,746	-	47,810,310
Gemstate	3,211,600		3,211,600		
GSLM	-		-		
QF Contracts/UPL	92,527,226	22,166,399	9,499,885		60,860,942
IPP Layoff	27,691,588	27,691,588	-		
Small Purchases east	14,288		14,288		
UP&L to PP&L	-	-	-		
Utah Sub Total	123,444,702	49,857,987	12,725,773	-	60,860,942
APS Supplemental p27875	1,474,965				1,474,965
Avoided Cost Resource	-				-
Blanding Purchase p379174	-				-
BPA Reserve Purchase	-				-
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,721,023				4,721,023
Deseret Purchase p194277	34,990,624				34,990,624
Georgia-Pacific Camas	6,007,719				6,007,719
Hermiston Purchase p99563	91,660,327				91,660,327
Hurricane Purchase p393045	126,204				126,204
Idaho Power p278538	-				-
Kennecott Generation Incentive	-				-
LADWP p491303-4	-				-
MagCorp p229846	-				-
MagCorp Reserves p510378	6,355,850				6,355,850
Nucor p346856	6,018,000				6,018,000
P4 Production p137215/p145258	19,999,999				19,999,999
Rock River Wind p100371	4,940,852				4,940,852
Roseburg Forest Products p312292	-				-
Three Buttes Wind p460457	20,598,497				20,598,497
Top of the World Wind p522807	40,244,926				40,244,926
Tri-State Purchase p27057	10,417,372				10,417,372
West Valley Toll	-				-
Wolverine Creek Wind p244520	10,148,501				10,148,501
BPA So. Idaho p64885/p83975/p647C	(138)				(138)
Cargill p483225/s6 p485390/s89	-				-
PSCo Exchange p340325	5,400,000				5,400,000
Shell p489963/s489962	-				-
Seasonal Purchased Power					
Constellation 2013-2016	6,261,416				6,261,416

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-14

	Merged 01/14-12/14 176,552,467	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger 176,552,467
Short Term Firm Purchases	176,552,467				
New Firm Sub Total	445,918,604	-	-	-	445,918,604
Integration Charge	3,337,196				3,337,196
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	631,841,010	51,435,439	22,478,519	-	557,927,052
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	27,900,166	27,900,166			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	112,608,300				112,608,300
Nonfirm Wheeling	8,174,355			8,174,355	
TOTAL WHEELING & U. OF F. EXPENSE	148,682,821	27,900,166	-	8,174,355	112,608,300
THERMAL FUEL BURN EXPENSE					
Carbon	25,115,731			25,115,731	
Cholla	60,022,060			60,022,060	
Colstrip	15,695,442			15,695,442	
Craig	24,111,454			24,111,454	
Chehalis	74,347,193			74,347,193	
Currant Creek	59,699,793			59,699,793	
Dave Johnston	63,902,680			63,902,680	
Gadsby	3,489,451			3,489,451	
Gadsby CT	6,799,447			6,799,447	
Hayden	13,763,150			13,763,150	
Hermiston	53,269,236			53,269,236	
Hunter	164,361,216			164,361,216	
Huntington	122,544,256			122,544,256	
Jim Bridger	240,495,855			240,495,855	
Lake Side 1	92,821,641			92,821,641	
Lake Side 2	60,686,762			60,686,762	
Little Mountain	-			-	
Naughton - Gas	-			-	
Naughton	112,773,254			112,773,254	
Wyodak	23,238,915			23,238,915	
TOTAL FUEL BURN EXPENSE	1,217,137,536	-	-	#####	-
OTHER GENERATION EXPENSE					
Blundell	3,297,665			3,297,665	
TOTAL OTHER GEN. EXPENSE	3,297,665	-	-	3,297,665	-
NET POWER COST	1,456,113,646	24,718,766	22,478,519	#####	180,306,805

PacifiCorp
Results of Operations - December 2013
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	88,914	
On System Wholesale sales - these are not included in GRID	11,646,439	
	<u>11,735,353</u>	Ref 5.1.1

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>158,405</u>	Ref 5.1.1
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Fuel Expense (Accounts 501, 503 and 547)

Cholla:

Cholla fuel handling	3,186,069	
Cholla start-up diesel	436,574	
Other non GRID Cholla	<u>3,622,644</u>	

Other Plants:

Fuel handling	5,074,951	
Start up gas	419,609	
Diesel	7,082,187	
Residual disposal	948,436	
Other non GRID	<u>530,841</u>	
	<u>14,056,024</u>	
	<u>17,678,667</u>	Ref 5.1.1

Net Power Cost Deferral	<u>(4,237,655)</u>	Ref 5.1
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1,864,064 Ref 5.1.1

PacifiCorp
Results of Operations - December 2013
Net Power Cost Adjustment

	<u>Total</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>	<u>May-14</u>	<u>Jun-14</u>	<u>Jul-14</u>	<u>Aug-14</u>	<u>Sep-14</u>	<u>Oct-14</u>	<u>Nov-14</u>	<u>Dec-14</u>
Total Energy Impact	(165,712)	(6,040)	(9,871)	(10,457)	(14,875)	(15,415)	(16,944)	(23,607)	(22,929)	(18,678)	(12,753)	(7,626)	(6,516)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	3	4,302,805	SG	25.200%	1,084,298	5.2.1

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 2014, the same period used in determining pro forma net power costs in this filing.

Rocky Mountain Power
Results of Operations - December 2013
James River Royalty Offset
Capital Recovery and Major Maintenance Allowance
Projections through December 2014

	12 Months Ended	
	December 2014	
Capital Cost Basis	<u>51,969,921</u>	
Capital Recovery Factor	<u>7.11%</u>	
Capital Recovery	3,695,061	
Major Maintenance Allowance	607,744	
Total Offset	<u>4,302,805</u>	Ref. 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	3	(948,576)	SG	25.200%	(239,039)	5.3.1
Adjustment to Expense:							
Generation Expense	548	3	(363,065)	SG	25.200%	(91,492)	5.3.1
Rents Other Generation	550	3	(377,020)	SG	25.200%	(95,008)	5.3.1
Misc Other Generation Expense	554	3	(130,732)	SG	25.200%	(32,944)	5.3.1
Other Expenses	557	3	(5,715)	SG	25.200%	(1,440)	5.3.1
			<u>(876,532)</u>				
Adjustment to Depreciation Expense:							
Depreciation Expense	403OP	3	(81,729)	SG	25.200%	(20,595)	5.3.1
Adjustment to Rate Base:							
Electric Plant in Service - Other Plants	343	3	(789,196)	SG	25.200%	(198,876)	5.3.1
Depreciation Reserve - Other Plants	108OP	3	954,931	SG	25.200%	240,641	5.3.1
			<u>165,736</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 the Company and GSL for the Company 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. The Little Mountain Plant officially ceased operations as of Friday, May 31, 2013, and was producing steam for GSLM up to that point in time. Demolition of the Little Mountain electric generation plant was completed in November 2013. All equipment and related building structures on site were demolished and removed from the site.

PacifiCorp
Results of Operations - December 2013
Little Mountain

Remove Little Mountain Revenue/O&M Expense

Description	FERC Acct	Factor	12 ME	12 ME	Adjustment	Ref.
			December 2013	December 2014		
Steam Revenue	456	SG	948,576	-	(948,576)	Ref. 5.3
Generation Expense	548	SG	363,065	-	(363,065)	Ref. 5.3
Rents Other Generation	550	SG	377,020	-	(377,020)	Ref. 5.3
Misc Other Generation Expense	554	SG	130,732	-	(130,732)	Ref. 5.3
Other Expenses	557	SG	5,715	-	(5,715)	Ref. 5.3
Total			1,825,109	-	(1,825,109)	

Remove Little Mountain Plant Depreciation Expense

Description	FERC Acct	Factor	12 ME	12 ME	Adjustment	Ref.
			December 2013	December 2014		
Depreciation Expense - Other Plant	403OP	SG	81,729	-	(81,729)	Ref. 5.3

Remove Little Mountain Plant Balances

Description	FERC Acct	Factor	13-Month Avg	13-Month Avg	Adjustment	Ref.
			Balance	Balance		
			December 2013	December 2014		
Electric Plant in Service - Other	343	SG	789,196	-	(789,196)	Ref. 5.3
Depreciation Reserve - Other	108OP	SG	(954,931)	-	954,931	Ref. 5.3
Total			(165,736)	-	165,736	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adjust O&M Exp to Pro Forma Bal	549	3	(2,031)	OR	Situs	(2,031)	Below
Adjust Lease Exp to Pro Forma Bal	550	3	-	OR	Situs	-	Below
Total			<u>(2,031)</u>				

Adjustment Detail

O&M Expenses

12 Months Ended December 2013	48,943
12 Months Ending December 2014	46,912
Adj. to 12 Months Ending December 2014	<u>95,855</u>

Lease Expenses

12 Months Ended December 2013	337,383
12 Months Ending December 2014	337,383
Adj. to 12 Months Ending December 2014	<u>674,765</u>

Description of Adjustment:

This adjustment replaces the O&M expense and the lease payment expense related to the Black Cap Solar LLC project in the base period with those in the pro forma period. 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	6.5
	Depreciation & Amortization Expense	(Cont.) Depreciation & Amortization Expense	Depreciation & Amortization Reserve	(Cont.) Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation	Depreciation Study
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	(199,948)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(43,177)	-	-	-	-	-	-
12 Other Power Supply	(34,278)	-	-	-	-	-	-
13 Transmission	(14,903)	-	-	-	-	-	-
14 Distribution	(86,156)	-	-	-	-	-	-
15 Customer Accounting	(55,699)	-	-	-	-	-	-
16 Customer Service & Info	(6,873)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(77,090)	-	-	-	-	-	-
19 Total O&M Expenses	(518,121)	-	-	-	-	-	-
20 Depreciation	39,002,663	1,687,145	3,527,236	-	-	21,443,976	15,103,706
21 Amortization	74,361	59	74,303	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(9,070,108)	(563,712)	(1,236,721)	-	(46,728)	(7,164,647)	(5,046,299)
24 State	(1,232,477)	(76,599)	(168,050)	-	(6,350)	(973,557)	(685,706)
25 Deferred Income Taxes	(4,330,904)	-	-	-	53,078	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	23,925,414	1,046,893	2,296,788	-	(0)	13,305,773	9,371,698
29							
30 Operating Rev For Return:	(23,925,414)	(1,046,893)	(2,296,788)	-	0	(13,305,773)	(9,371,698)
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	(78,560,015)	-	(1,702,057)	(1,066,454)	(441,850)	(61,645,649)	-
48 Accum Prov For Amort	(32,608)	-	(59)	(32,549)	-	-	-
49 Accum Def Income Tax	2,185,452	-	-	-	(26,530)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(76,427,171)	-	(1,702,115)	(1,129,003)	(468,389)	(61,645,649)	-
56							
57 Total Rate Base:	(76,427,171)	-	(1,702,115)	(1,129,003)	(468,389)	(61,645,649)	-
58							
59							
60 Estimated ROE impact	-1.049%	-0.061%	-0.133%	0.008%	0.005%	0.002%	-0.487%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(38,558,903)	(1,687,203)	(3,701,539)	-	-	(21,443,976)	(15,103,706)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	11,551,691	-	-	-	-	-	-
71 Schedule "M" Deductions	139,859	-	-	-	139,859	-	-
72 Income Before Tax	(27,147,071)	(1,687,203)	(3,701,539)	-	(139,859)	(21,443,976)	(15,103,706)
73							
74 State Income Taxes	(1,232,477)	(76,599)	(168,050)	-	(6,350)	(973,557)	(685,706)
75							
76 Taxable Income	(25,914,594)	(1,610,604)	(3,533,489)	-	(133,509)	(20,470,420)	(14,417,997)
77							
78 Federal Income Taxes	(9,070,108)	(563,712)	(1,236,721)	-	(46,728)	(7,164,647)	(5,046,299)

	6.5.1 (Cont. 1) Depreciation Study	6.5.2 (Cont. 2) Depreciation Study	6.5.3 (Cont. 3) Depreciation Study	6.6 Vehicle Depreciation - Depreciation Study	6.6.1 (Cont.) Vehicle Depreciation - Depreciation Study	6.7 Excess Reserve Giveback - Depreciation Study	0	0
							0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	(199,648)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	(43,177)	-	-	-	-
12 Other Power Supply	-	-	-	(34,276)	-	-	-	-
13 Transmission	-	-	-	(14,903)	-	-	-	-
14 Distribution	-	-	-	(96,156)	-	-	-	-
15 Customer Accounting	-	-	-	(55,899)	-	-	-	-
16 Customer Service & Info	-	-	-	(6,873)	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(77,090)	-	-	-	-
19 Total O&M Expenses	-	-	-	(518,121)	-	-	-	-
20 Depreciation	-	-	-	-	-	(2,859,401)	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	5,046,299	-	173,109	(231,409)	0	-	-
24 State	-	685,708	-	23,523	(31,445)	0	-	-
25 Deferred Income Taxes	-	(5,732,007)	-	-	262,854	1,085,171	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	1	-	(321,489)	(0)	(1,774,230)	-	-
29								
30 Operating Rev For Return:	-	(1)	-	321,489	0	1,774,230	-	-
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	(15,103,706)	-	-	-	-	1,426,700	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	2,866,003	-	(131,427)	(542,586)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(15,103,706)	-	2,866,003	-	(131,427)	887,115	-	-
56								
57 Total Rate Base:	(15,103,706)	-	2,866,003	-	(131,427)	887,115	-	-
58								
59								
60 Estimated ROE impact	0.073%	0.000%	-0.014%	0.019%	0.001%	0.099%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	518,121	-	2,859,401	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	15,103,706	-	-	(692,614)	(2,859,401)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	15,103,706	-	518,121	(692,614)	0	-	-
73								
74 State Income Taxes	-	685,708	-	23,523	(31,445)	0	-	-
75								
76 Taxable Income	-	14,417,997	-	494,598	(661,169)	0	-	-
77								
78 Federal Income Taxes	-	5,046,299	-	173,109	(231,409)	0	-	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Depreciation & Amortization Expense	(Cont.) Depreciation & Amortization Expense	Depreciation & Amortization Reserve	(Cont.) Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation	Depreciation Study
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	21,443,976	-	-	-	-	21,443,976	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(7,164,647)	-	-	-	-	(7,164,647)	-
24 State	(973,557)	-	-	-	-	(973,557)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	13,305,773	-	-	-	-	13,305,773	-
29							
30 Operating Rev For Return:	(13,305,773)	-	-	-	-	(13,305,773)	-
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	(61,645,649)	-	-	-	-	(61,645,649)	-
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:	(61,645,649)	-	-	-	-	(61,645,649)	-
56							
57 Total Rate Base:	(61,645,649)	-	-	-	-	(61,645,649)	-
58							
59							
60 Estimated ROE impact	-0.487%	0.000%	0.000%	0.000%	0.000%	0.000%	-0.487%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(21,443,976)	-	-	-	-	(21,443,976)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(21,443,976)	-	-	-	-	(21,443,976)	-
73							
74 State Income Taxes	(973,557)	-	-	-	-	(973,557)	-
75							
76 Taxable Income	(20,470,420)	-	-	-	-	(20,470,420)	-
77							
78 Federal Income Taxes	(7,164,647)	-	-	-	-	(7,164,647)	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Depreciation & Amortization Expense	(Cont.) Depreciation & Amortization Expense	Depreciation & Amortization Reserve	(Cont.) Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation	Depreciation Study
	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	16,790,850	1,687,145	-	-	-	-	15,103,706
21 Amortization	59	59	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(563,712)	(563,712)	-	-	-	-	(5,046,299)
24 State	(76,599)	(76,599)	-	-	-	-	(685,708)
25 Deferred Income Taxes	(5,732,007)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	10,418,592	1,046,893	-	-	-	-	9,371,698
29							
30 Operating Rev For Return:	(10,418,592)	(1,046,893)	-	-	-	-	(9,371,698)
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	(16,805,762)	-	-	(1,702,057)	-	-	-
48 Accum Prov For Amort	(59)	-	-	(59)	-	-	-
49 Accum Def Income Tax	2,866,003	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(13,939,818)	-	-	(1,702,115)	-	-	-
56							
57 Total Rate Base:	(13,939,818)	-	-	(1,702,115)	-	-	-
58							
59							
60 Estimated ROE impact	-0.558%	-0.062%	0.000%	0.008%	0.000%	0.000%	-0.557%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(16,790,909)	(1,687,203)	-	-	-	-	(15,103,706)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	15,103,706	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,687,203)	(1,687,203)	-	-	-	-	(15,103,706)
73							
74 State Income Taxes	(76,599)	(76,599)	-	-	-	-	(685,708)
75							
76 Taxable Income	(1,610,604)	(1,610,604)	-	-	-	-	(14,417,997)
77							
78 Federal Income Taxes	(563,712)	(563,712)	-	-	-	-	(5,046,299)

	6.5.1	6.5.2	6.5.3	6.6	6.6.1	6.7	0	0
	(Cont. 1)	(Cont. 2)	(Cont. 3)	Vehicle	(Cont.) Vehicle	Excess Reserve		
	Depreciation	Depreciation	Depreciation	Depreciation -	Depreciation -	Giveback -		
	Study	Study	Study	Study	Study	Depreciation	0	0
						Study		
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	-	5,046,299	-	-	-	-	-	-
24 State	-	685,706	-	-	-	-	-	-
25 Deferred Income Taxes	-	(5,732,007)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	1	-	-	-	-	-	-
29								
30 Operating Rev For Return:	-	(1)	-	-	-	-	-	-
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	(15,103,706)	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	2,866,003	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(15,103,706)	-	2,866,003	-	-	-	-	-
56								
57 Total Rate Base:	(15,103,706)	-	2,866,003	-	-	-	-	-
58								
59								
60 Estimated ROE impact	0.069%	0.000%	-0.013%	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	-	15,103,706	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	15,103,706	-	-	-	-	-	-
73								
74 State Income Taxes	-	685,706	-	-	-	-	-	-
75								
76 Taxable Income	-	14,417,997	-	-	-	-	-	-
77								
78 Federal Income Taxes	-	5,046,299	-	-	-	-	-	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Depreciation & Amortization Expense	(Cont.) Depreciation & Amortization Expense	Depreciation & Amortization Reserve	(Cont.) Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation	Depreciation Study
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	(199,948)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(43,177)	-	-	-	-	-	-
12 Other Power Supply	(34,276)	-	-	-	-	-	-
13 Transmission	(14,903)	-	-	-	-	-	-
14 Distribution	(86,156)	-	-	-	-	-	-
15 Customer Accounting	(55,899)	-	-	-	-	-	-
16 Customer Service & Info	(6,873)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(77,090)	-	-	-	-	-	-
19 Total O&M Expenses	(518,121)	-	-	-	-	-	-
20 Depreciation	767,836	3,627,236	-	-	-	-	-
21 Amortization	74,303	74,303	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,341,749)	(1,236,721)	-	-	(46,728)	-	-
24 State	(182,321)	(168,050)	-	-	(6,350)	-	-
25 Deferred Income Taxes	1,401,103	-	-	-	53,078	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	201,050	2,296,768	-	-	(0)	-	-
29							
30 Operating Rev For Return:	(201,050)	(2,296,768)	-	-	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	(108,604)	-	-	(1,086,454)	(441,850)	-	-
48 Accum Prov For Amort	(32,549)	-	-	(32,549)	-	-	-
49 Accum Def Income Tax	(706,551)	-	-	-	(26,539)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(841,704)	-	-	(1,129,003)	(468,389)	-	-
56							
57 Total Rate Base:	(841,704)	-	-	(1,129,003)	(468,389)	-	-
58							
59							
60 Estimated ROE impact	-0.008%	0.000%	-0.134%	0.000%	0.005%	0.002%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(324,018)	(3,701,536)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,552,015)	-	-	-	-	-	-
71 Schedule "M" Deductions	139,859	-	-	-	139,859	-	-
72 Income Before Tax	(4,015,891)	(3,701,536)	-	-	(139,859)	-	-
73							
74 State Income Taxes	(182,321)	(168,050)	-	-	(6,350)	-	-
75							
76 Taxable Income	(3,833,570)	(3,533,489)	-	-	(133,506)	-	-
77							
78 Federal Income Taxes	(1,341,749)	(1,236,721)	-	-	(46,728)	-	-

	6.5.1	6.5.2	6.5.3	6.6	6.6.1	6.7	0	0
	(Cont. 1)	(Cont. 2)	(Cont. 3)	Vehicle	(Cont.) Vehicle	Excess Reserve		
	Depreciation	Depreciation	Depreciation	Depreciation -	Depreciation -	Giveback -	0	0
	Study	Study	Study	Study	Study	Depreciation		
						Study		
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	-	-	-	(199,948)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	(43,177)	-	-	-	-
12 Other Power Supply	-	-	-	(34,276)	-	-	-	-
13 Transmission	-	-	-	(14,903)	-	-	-	-
14 Distribution	-	-	-	(86,156)	-	-	-	-
15 Customer Accounting	-	-	-	(55,699)	-	-	-	-
16 Customer Service & Info	-	-	-	(6,873)	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(77,090)	-	-	-	-
19 Total O&M Expenses	-	-	-	(518,121)	-	-	-	-
20 Depreciation	-	-	-	-	-	(2,859,401)	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	173,109	(231,409)	0	-	-
24 State	-	-	-	23,523	(31,445)	0	-	-
25 Deferred Income Taxes	-	-	-	-	262,854	1,085,171	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	(321,489)	(0)	(1,774,230)	-	-
29								
30 Operating Rev For Return:	-	-	-	321,489	0	1,774,230	-	-
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 Prapayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	1,429,700	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(131,427)	(542,566)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	(131,427)	887,115	-	-
56								
57 Total Rate Base:	-	-	-	-	(131,427)	887,115	-	-
58								
59								
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.019%	0.001%	0.100%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	518,121	-	2,859,401	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(692,614)	(2,859,401)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	518,121	(692,614)	0	-	-
73								
74 State Income Taxes	-	-	-	23,523	(31,445)	0	-	-
75								
76 Taxable Income	-	-	-	494,598	(661,169)	0	-	-
77								
78 Federal Income Taxes	-	-	-	173,109	(231,409)	0	-	-

PacifiCorp
Oregon Results of Operations - December 2013
Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	2	630,503	SG	25.200%	158,885	
Steam Production	403SP	2	-	SG	25.200%	-	
Hydro Production	403HP	2	287,247	SG-P	25.200%	72,386	
Hydro Production	403HP	2	-	SG-U	25.200%	-	
Hydro Production	403HP	2	-	SG	25.200%	-	
Other Production	403OP	2	246,850	SG	25.200%	62,206	
Other Production	403OP	2	-	SG-W	25.200%	-	
Transmission	403TP	2	3,757,557	SG	25.200%	946,896	
Distribution - California	403364	2	-	CA	Situs	-	
Distribution - Oregon	403364	2	261,878	OR	Situs	261,878	
Distribution - Washington	403364	2	1,781	WA	Situs	-	
Distribution - Utah	403364	2	179,885	UT	Situs	-	
Distribution - Idaho	403364	2	-	ID	Situs	-	
Distribution - Wyoming	403364	2	11,703	WY	Situs	-	
General Plant - California	403GP	2	7,470	CA	Situs	-	
General Plant - Oregon	403GP	2	30,269	OR	Situs	30,269	
General Plant - Washington	403GP	2	25,552	WA	Situs	-	
General Plant - Utah	403GP	2	21,239	UT	Situs	-	
General Plant - Idaho	403GP	2	13,902	ID	Situs	-	
General Plant - Wyoming	403GP	2	19,129	WY	Situs	-	
General Plant	403GP	2	367,560	SO	26.735%	98,267	
General Plant	403GP	2	223,644	SG	25.200%	56,358	
General Plant	403GP	2	-	SE	24.528%	-	
Mining Plant	403MP	2	-	SE	24.528%	-	
Intangible Plant	404IP	2	208	SO	26.735%	56	
Intangible Plant	404IP	2	-	ID	Situs	-	
Intangible Plant	404IP	2	11	SG	25.200%	3	
Intangible Plant	404IP	2	-	OR	Situs	-	
Intangible Plant	404IP	2	-	SG-P	25.200%	-	
			<u>6,086,389</u>			<u>1,687,203</u>	6.1.2

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2013
(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>
Steam Production	403SP	3	2,923,363	SG	25.200%	736,681	
Steam Production	403SP	3	-	SG	25.200%	-	
Hydro Production	403HP	3	876,616	SG-P	25.200%	220,905	
Hydro Production	403HP	3	-	SG-U	25.200%	-	
Hydro Production	403HP	3	-	SG	25.200%	-	
Other Production	403OP	3	9,169,932	SG	25.200%	2,310,803	
Other Production	403OP	3	-	SG-W	25.200%	-	
Transmission	403TP	3	1,012,396	SG	25.200%	255,122	
Distribution - California	403364	3	-	CA	Situs	-	
Distribution - Oregon	403364	3	-	OR	Situs	-	
Distribution - Washington	403364	3	106,333	WA	Situs	-	
Distribution - Utah	403364	3	-	UT	Situs	-	
Distribution - Idaho	403364	3	-	ID	Situs	-	
Distribution - Wyoming	403364	3	91,383	WY	Situs	-	
General Plant - California	403GP	3	-	CA	Situs	-	
General Plant - Oregon	403GP	3	-	OR	Situs	-	
General Plant - Washington	403GP	3	-	WA	Situs	-	
General Plant - Utah	403GP	3	-	UT	Situs	-	
General Plant - Idaho	403GP	3	-	ID	Situs	-	
General Plant - Wyoming	403GP	3	-	WY	Situs	-	
General Plant	403GP	3	317,974	SO	26.735%	85,010	
General Plant	403GP	3	74,265	SG	25.200%	18,715	
Mining Plant	403MP	3	-	SE	24.528%	-	
Intangible Plant	404IP	3	277,925	SO	26.735%	74,303	
Intangible Plant	404IP	3	-	SE	24.528%	-	
Intangible Plant	404IP	3	-	SG	25.200%	-	
Intangible Plant	404IP	3	-	WY	Situs	-	
Intangible Plant	404IP	3	-	SG-P	25.200%	-	
			<u>14,850,186</u>			<u>3,701,539</u>	6.1.2

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2013
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan13 to Dec13 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan14 to Dec14 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	3.724%	16,929,794	630,503	78,519,009	2,923,363	3,553,866
Various	312	403SP	SSGCH	2.319%	-	-	-	-	-
Total Steam Plant					<u>16,929,794</u>	<u>630,503</u>	<u>78,519,009</u>	<u>2,923,363</u>	<u>3,553,866</u>
Hydro Production Plant:									
Various	332	403HP	SG-P	1.880%	15,276,459	287,247	45,681,636	876,616	1,163,863
Various	332	403HP	SG-U	2.754%	-	-	-	-	-
Total Hydro Plant					<u>15,276,459</u>	<u>287,247</u>	<u>45,681,636</u>	<u>876,616</u>	<u>1,163,863</u>
Other Production Plant:									
Various Wind Other	343	403OP	SG-W	4.038%	-	-	-	-	-
Various	343	403OP	SG	2.563%	9,631,447	246,850	355,676,559	9,169,932	9,416,782
Total Other Plant					<u>9,631,447</u>	<u>246,850</u>	<u>355,676,559</u>	<u>9,169,932</u>	<u>9,416,782</u>
Transmission Plant:									
Various	355	403TP	SG	1.867%	201,245,216	3,757,557	54,545,148	1,012,396	4,769,953
Total Transmission Plant					<u>201,245,216</u>	<u>3,757,557</u>	<u>54,545,148</u>	<u>1,012,396</u>	<u>4,769,953</u>
Distribution Plant:									
California	364	403364	CA	2.893%	-	-	-	-	-
Oregon	364	403364	OR	2.834%	9,239,033	261,878	-	-	261,878
Washington	364	403364	WA	3.108%	57,305	1,781	3,665,228	106,333	108,114
Utah	364	403364	UT	2.470%	7,282,148	179,885	-	-	179,885
Idaho	364	403364	ID	2.574%	-	-	-	-	-
Wyoming	364	403364	WYP	2.839%	412,144	11,703	3,169,745	91,383	103,085
Total Distribution Plant					<u>16,990,629</u>	<u>455,247</u>	<u>6,834,973</u>	<u>197,715</u>	<u>652,962</u>
General Plant:									
California	397	403GP	CA	2.323%	321,610	7,470	-	-	7,470
Oregon	397	403GP	OR	2.601%	1,163,719	30,269	-	-	30,269
Washington	397	403GP	WA	3.432%	744,529	25,552	-	-	25,552
Utah	397	403GP	UT	2.277%	932,713	21,239	-	-	21,239
Idaho	397	403GP	ID	2.334%	595,638	13,902	-	-	13,902
Wyoming	397	403GP	WYP	3.798%	503,624	19,129	-	-	19,129
General	397	403GP	SO	6.091%	6,034,941	367,560	5,216,584	317,974	685,535
General	397	403GP	SE	3.261%	-	-	-	-	-
General	397	403GP	SG	3.532%	6,332,507	223,644	2,115,164	74,265	297,909
Total General Plant					<u>16,629,282</u>	<u>708,766</u>	<u>7,331,749</u>	<u>392,239</u>	<u>1,101,005</u>
Mining Plant:									
Coal Mine	399	403MP	SE	2.968%	2,048,345	60,795	-	-	60,795
Total Mining Plant					<u>2,048,345</u>	<u>60,795</u>	<u>-</u>	<u>-</u>	<u>60,795</u>
Intangible Plant:									
General	303	404IP	SO	5.370%	3,882	208	5,016,582	277,925	278,133
General	303	404IP	ID	0.515%	-	-	-	-	-
General	303	404IP	UT	0.493%	-	-	-	-	-
General	303	404IP	WA	0.000%	-	-	-	-	-
General	303	404IP	SG	4.141%	273	11	-	-	11
General	303	404IP	OR	0.356%	-	-	-	-	-
General	303	404IP	CA	0.000%	-	-	-	-	-
Total Intangible Plant					<u>4,155</u>	<u>220</u>	<u>5,016,582</u>	<u>277,925</u>	<u>278,144</u>
Total Depreciation and Amortization					<u>278,755,326</u>	<u>6,147,184</u>	<u>553,605,656</u>	<u>14,850,186</u>	<u>20,997,370</u>
					Ref. 8.5.2		Ref. 8.5.2		
Total Depreciation and Amortization without Mining						<u>6,086,389</u>	<u>14,850,186</u>	<u>20,936,575</u>	
						Ref. 6.1	Ref. 6.1		
Total Depreciation without Mining						<u>6,086,170</u>	<u>14,572,261</u>	<u>20,658,431</u>	
						Ref. 6.5.4	Ref. 6.5.4		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Steam Production	108SP	2	(630,503)	SG	25.200%	(158,885)	
Steam Production	108SP	2	-	SG	25.200%	-	
Hydro Production	108HP	2	(287,247)	SG-P	25.200%	(72,386)	
Hydro Production	108HP	2	-	SG-U	25.200%	-	
Hydro Production	108HP	2	-	SG	25.200%	-	
Other Production	108OP	2	(246,850)	SG	25.200%	(62,206)	
Other Production	108OP	2	-	SG-W	25.200%	-	
Transmission	108TP	2	(3,757,557)	SG	25.200%	(946,896)	
Distribution - California	108364	2	-	CA	Situs	-	
Distribution - Oregon	108364	2	(261,878)	OR	Situs	(261,878)	
Distribution - Washington	108364	2	(1,781)	WA	Situs	-	
Distribution - Utah	108364	2	(179,885)	UT	Situs	-	
Distribution - Idaho	108364	2	-	ID	Situs	-	
Distribution - Wyoming	108364	2	(11,703)	WY	Situs	-	
General Plant - California	108GP	2	(7,470)	CA	Situs	-	
General Plant - Oregon	108GP	2	(30,269)	OR	Situs	(30,269)	
General Plant - Washington	108GP	2	(25,552)	WA	Situs	-	
General Plant - Utah	108GP	2	(21,239)	UT	Situs	-	
General Plant - Idaho	108GP	2	(13,902)	ID	Situs	-	
General Plant - Wyoming	108GP	2	(19,129)	WY	Situs	-	
General Plant	108GP	2	(367,560)	SO	26.735%	(98,267)	
General Plant	108GP	2	-	SE	24.528%	-	
General Plant	108GP	2	(223,644)	SG	25.200%	(56,358)	
Mining Plant	108MP	2	(60,795)	SE	24.528%	(14,912)	
Intangible Plant	111IP	2	(208)	SO	26.735%	(56)	
Intangible Plant	111IP	2	-	ID	Situs	-	
Intangible Plant	111IP	2	(11)	SG	25.200%	(3)	
Intangible Plant	111IP	2	-	OR	Situs	-	
Intangible Plant	111IP	2	-	SG-P	25.200%	-	
			<u>(6,147,184)</u>			<u>(1,702,115)</u>	6.2.2

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2013
(Cont.) Depreciation & Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Steam Production	108SP	3	(882,692)	SG	25.200%	(222,436)	
Steam Production	108SP	3	-	SG	25.200%	-	
Hydro Production	108HP	3	(347,755)	SG-P	25.200%	(87,633)	
Hydro Production	108HP	3	-	SG-U	25.200%	-	
Hydro Production	108HP	3	-	SG	25.200%	-	
Other Production	108OP	3	(2,658,227)	SG	25.200%	(669,867)	
Other Production	108OP	3	-	SG-W	25.200%	-	
Transmission	108TP	3	(332,204)	SG	25.200%	(83,715)	
Distribution - California	108364	3	-	CA	Situs	-	
Distribution - Oregon	108364	3	-	OR	Situs	-	
Distribution - Washington	108364	3	(21,874)	WA	Situs	-	
Distribution - Utah	108364	3	-	UT	Situs	-	
Distribution - Idaho	108364	3	-	ID	Situs	-	
Distribution - Wyoming	108364	3	(29,885)	WY	Situs	-	
General Plant - California	108GP	3	-	CA	Situs	-	
General Plant - Oregon	108GP	3	-	OR	Situs	-	
General Plant - Washington	108GP	3	-	WA	Situs	-	
General Plant - Utah	108GP	3	-	UT	Situs	-	
General Plant - Idaho	108GP	3	-	ID	Situs	-	
General Plant - Wyoming	108GP	3	-	WY	Situs	-	
General Plant	108GP	3	(104,659)	SO	26.735%	(27,980)	
General Plant	108GP	3	(19,131)	SG	25.200%	(4,821)	
Mining Plant	108MP	3	-	SE	24.528%	-	
Intangible Plant	111IP	3	(121,748)	SO	26.735%	(32,549)	
Intangible Plant	111IP	3	-	SE	24.528%	-	
Intangible Plant	111IP	3	-	SG	25.200%	-	
Intangible Plant	111IP	3	-	WY	Situs	-	
Intangible Plant	111IP	3	-	SG-P	25.200%	-	
			<u>(4,518,174)</u>			<u>(1,129,003)</u>	6.2.2

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2013
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan13 to Dec13 Plant Additions Included in Adj	Jan13 to Dec13 Incremental Reserve on Plant Adds	Jan14 to Dec14 Plant Additions Included in Adj	Jan14 to Dec14 Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	3.724%	16,929,794	(630,503)	78,519,009	(882,692)	(1,513,194)
Various	312	108SP	SSGCH	2.319%	-	-	-	-	-
Total Steam Plant					<u>16,929,794</u>	<u>(630,503)</u>	<u>78,519,009</u>	<u>(882,692)</u>	<u>(1,513,194)</u>
Hydro Production Plant:									
Various	332	108HP	SG-P	1.880%	15,276,459	(287,247)	45,681,636	(347,755)	(635,002)
Various	332	108HP	SG-U	2.754%	-	-	-	-	-
Total Hydro Plant					<u>15,276,459</u>	<u>(287,247)</u>	<u>45,681,636</u>	<u>(347,755)</u>	<u>(635,002)</u>
Other Production Plant:									
Various Wind Other	343	108OP	SG-W	4.038%	-	-	-	-	-
Various	343	108OP	SG	2.563%	9,631,447	(246,850)	355,676,559	(2,658,227)	(2,905,077)
Total Other Plant					<u>9,631,447</u>	<u>(246,850)</u>	<u>355,676,559</u>	<u>(2,658,227)</u>	<u>(2,905,077)</u>
Transmission Plant:									
Various	355	108TP	SG	1.867%	201,245,216	(3,757,557)	54,545,148	(332,204)	(4,089,762)
Total Transmission Plant					<u>201,245,216</u>	<u>(3,757,557)</u>	<u>54,545,148</u>	<u>(332,204)</u>	<u>(4,089,762)</u>
Distribution Plant:									
California	364	108364	CA	2.893%	-	-	-	-	-
Oregon	364	108364	OR	2.834%	9,239,033	(261,878)	-	-	(261,878)
Washington	364	108364	WA	3.108%	57,305	(1,781)	3,665,228	(21,874)	(23,655)
Utah	364	108364	UT	2.470%	7,282,148	(179,885)	-	-	(179,885)
Idaho	364	108364	ID	2.574%	-	-	-	-	-
Wyoming	364	108364	WYP	2.839%	412,144	(11,703)	3,169,745	(29,885)	(41,588)
Total Distribution Plant					<u>16,990,629</u>	<u>(455,247)</u>	<u>6,834,973</u>	<u>(51,759)</u>	<u>(507,005)</u>
General Plant:									
California	397	108GP	CA	2.323%	321,610	(7,470)	-	-	(7,470)
Oregon	397	108GP	OR	2.601%	1,163,719	(30,269)	-	-	(30,269)
Washington	397	108GP	WA	3.432%	744,529	(25,552)	-	-	(25,552)
Utah	397	108GP	UT	2.277%	932,713	(21,239)	-	-	(21,239)
Idaho	397	108GP	ID	2.334%	595,638	(13,902)	-	-	(13,902)
Wyoming	397	108GP	WYP	3.798%	503,624	(19,129)	-	-	(19,129)
General	397	108GP	SO	6.091%	6,034,941	(367,560)	5,216,584	(104,659)	(472,219)
General	397	108GP	SE	3.261%	-	-	-	-	-
General	397	108GP	SG	3.532%	6,332,507	(223,644)	2,115,164	(19,131)	(242,775)
Total General Plant					<u>16,629,282</u>	<u>(708,766)</u>	<u>7,331,749</u>	<u>(123,790)</u>	<u>(832,556)</u>
Mining Plant:									
Coal Mine	399	108MP	SE	2.968%	2,048,345	(60,795)	-	-	(60,795)
Total Mining Plant					<u>2,048,345</u>	<u>(60,795)</u>	<u>-</u>	<u>-</u>	<u>(60,795)</u>
Intangible Plant:									
General	303	111IP	SO	5.370%	3,882	(208)	5,016,582	(121,748)	(121,956)
General	303	111IP	ID	0.515%	-	-	-	-	-
General	303	111IP	UT	0.493%	-	-	-	-	-
General	303	111IP	WA	0.000%	-	-	-	-	-
General	303	111IP	SG	4.141%	273	(11)	-	-	(11)
General	303	111IP	OR	0.356%	-	-	-	-	-
General	303	111IP	CA	0.000%	-	-	-	-	-
Total Intangible Plant					<u>4,155</u>	<u>(220)</u>	<u>5,016,582</u>	<u>(121,748)</u>	<u>(121,968)</u>
					<u>278,755,326</u>	<u>(6,147,184)</u>	<u>553,605,656</u>	<u>(4,518,174)</u>	<u>(10,665,358)</u>
					Ref. 8.5.2	Ref. 6.2	Ref. 8.5.2	Ref. 6.2	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	3	(885,420)	SG-P	25.200%	(223,124)	6.3.1
Depreciation Reserve	108HP	3	(867,969)	SG-U	25.200%	(218,726)	6.3.1
			<u>(1,753,389)</u>			<u>(441,850)</u>	6.3.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	3	555,000	SG	25.200%	139,859	6.3.1
Deferred Income Tax Expense	41010	3	210,628	SG	25.200%	53,078	6.3.1
ADIT Avg. Balance	282	3	(105,314)	SG	25.200%	(26,539)	6.3.1

Adj to Dec 2014 13 MA Bal for Projected Spend/Accrual Detail:

December 2013 Avg Reserve Balance	1,821,940	6.3.1
December 2014 Avg Reserve Balance	68,551	6.3.1
Total Adjustment to Average Reserve	<u>(1,753,389)</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. This adjustment walks forward the decommissioning expenditures through December 2014.

PacifiCorp
 Results of Operations - December 2013
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-12	392,296	(297,898)	2,977,013
January-13	222,464	(297,898)	2,901,579
February-13	138,116	(297,898)	2,741,797
March-13	273,334	(297,898)	2,717,233
April-13	240,864	(297,898)	2,660,199
May-13	65,119	940,108	3,665,425
June-13	124,674	(185,352)	3,604,747
July-13	(171,464)	(185,352)	3,247,930
August-13	179,998	(185,352)	3,242,576
September-13	114,637	(185,352)	3,171,860
October-13	89,699	(185,352)	3,076,208
November-13	346,521	(185,352)	3,237,377
December-13	5,836	(185,352)	3,057,860
Jun-13 13 Month Average			3,100,139

East Side	Spend	Accruals	Balance
December-12	-	-	(273,942)
January-13	-	-	(273,942)
February-13	-	-	(273,942)
March-13	-	-	(273,942)
April-13	-	-	(273,942)
May-13	-	(1,238,006)	(1,511,948)
June-13	-	(112,546)	(1,624,494)
July-13	-	(112,546)	(1,737,040)
August-13	-	(112,546)	(1,849,586)
September-13	-	(112,546)	(1,962,132)
October-13	-	(112,546)	(2,074,678)
November-13	-	(112,546)	(2,187,224)
December-13	-	(112,546)	(2,299,770)
Jun-13 13 Month Average			(1,278,199)

Total Resources	Spend	Accruals	Balance
December-12	392,296	(297,898)	2,703,071
January-13	222,464	(297,898)	2,627,636
February-13	138,116	(297,898)	2,467,855
March-13	273,334	(297,898)	2,443,291
April-13	240,864	(297,898)	2,386,256
May-13	65,119	(297,898)	2,153,477
June-13	124,674	(297,898)	1,980,253
July-13	(171,464)	(297,898)	1,510,890
August-13	179,998	(297,898)	1,392,990
September-13	114,637	(297,898)	1,209,728
October-13	89,699	(297,898)	1,001,530
November-13	346,521	(297,898)	1,050,153
December-13	5,836	(297,898)	758,090
Jun-13 13 Month Average			1,821,940

Ref 6.3

West Side	Spend	Accruals	Balance
January-14	23,000	(173,152)	2,907,708
February-14	23,000	(173,152)	2,757,557
March-14	33,000	(173,152)	2,617,405
April-14	23,000	(173,152)	2,467,253
May-14	28,000	(173,152)	2,322,101
June-14	50,000	(173,152)	2,198,950
July-14	38,000	(173,152)	2,063,798
August-14	28,000	(173,152)	1,918,646
September-14	28,000	(173,152)	1,773,494
October-14	33,000	(173,152)	1,633,343
November-14	78,000	(173,152)	1,538,191
December-14	170,000	(173,152)	1,535,039

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

Total Resources	Spend	Accruals	Balance
January-14	23,000	(147,551)	633,539
February-14	23,000	(147,551)	508,987
March-14	33,000	(147,551)	394,436
April-14	23,000	(147,551)	269,884
May-14	28,000	(147,551)	150,333
June-14	50,000	(147,551)	52,782
July-14	38,000	(147,551)	(56,770)
August-14	28,000	(147,551)	(176,321)
September-14	28,000	(147,551)	(295,873)
October-14	33,000	(147,551)	(410,424)
November-14	78,000	(147,551)	(479,975)
December-14	170,000	(147,551)	(457,527)

Ref 6.3

West Side	Dec 2014		
	Total Spend	Total Accruals	13 Mo. Average Balance
12 ME Dec 2014	555,000	(2,077,821)	2,214,719
Adjustment to Reserve			(885,420)

Ref 6.3

East Side	Dec 2014		
	Total Spend	Total Accruals	13 Mo. Average Balance
12 ME Dec 2014	-	307,204	(2,146,168)
Adjustment to Reserve			(867,969)

Ref 6.3

Total Resources	Dec 2014		
	Total Spend	Total Accruals	13 Mo. Average Balance
12 ME Dec 2014	555,000	(1,770,617)	68,551
Adjustment to Reserve			(1,753,389)

Ref 6.3

Tax Schedule M Deduction	(555,000)	Ref 6.3
Deferred Inc Tax Exp	210,628	Ref 6.3
ADIT B/E Avg Bal	(105,314)	Ref 6.3

PacifiCorp
Oregon Results of Operations - December 2013
Oregon Coal Fired Steam Plant Depreciation

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Plant Depreciation Exp	403SP	1	80,780,061	SG	25.200%	20,356,404	6.4.1
Steam Plant Depreciation Exp	403SP	1	4,315,800	SG	25.200%	1,087,572	6.4.1
			<u>85,095,861</u>			<u>21,443,976</u>	
Adjustment to Reserve:							
Steam Plant Accumulated Depr.	108SP	1	(221,709,824)	SG	25.200%	(55,870,406)	6.4.1
Steam Plant Accumulated Depr.	108SP	1	(22,917,827)	SG	25.200%	(5,775,244)	6.4.1
			<u>(244,627,651)</u>			<u>(61,645,649)</u>	

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2013 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 2013
 Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Expense (Yr Ended Dec2013)
CHOLLA	SG	4,315,800
CARBON	SG	40,623,142
NAUGHTON	SG	276,457
HUNTINGTON	SG	4,308,933
HUNTER	SG	9,931,419
CRAIG	SG	1,513,742
HAYDEN	SG	800,887
COLSTRIP	SG	1,582,438
DAVE JOHNSTON	SG	5,391,643
JIM BRIDGER	SG	11,722,434
WYODAK	SG	4,628,965
		<u>85,095,861</u>
		Ref 6.4

Depreciation Reserve Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Reserve 13 Month Average
CHOLLA	SG	(22,917,827)
CARBON	SG	(26,758,150)
NAUGHTON	SG	(958,698)
HUNTINGTON	SG	(20,479,423)
HUNTER	SG	(49,766,383)
CRAIG	SG	(7,962,434)
HAYDEN	SG	(3,879,689)
COLSTRIP	SG	(8,509,309)
DAVE JOHNSTON	SG	(21,866,910)
JIM BRIDGER	SG	(60,098,514)
WYODAK	SG	(21,430,314)
		<u>(244,627,651)</u>
		Ref 6.4

PacifiCorp
Results of Operations - December 2013
Oregon Coal-Fired Steam Plant Depreciation

Account Number	Description	Oregon Deprec. Rate %	Normal Deprec. Rate %	Difference	Total Factor (L)/(K)
STEAM PRODUCTION PLANT					
CHOLLA					
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
CARBON					
311.00	Structures & Improvements	36.95	2.55	34.40	13.4902
312.00	Boiler Plant Equipment	36.95	3.25	33.70	10.36923
314.00	Turbogenerator Units	36.95	3.00	33.95	11.31667
315.00	Accessory Electric Equipment	36.95	2.31	34.64	14.99567
316.00	Misc. Power Plant Equipment	36.95	2.58	34.37	13.32171
COLSTRIP					
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
CRAIG					
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	0.3375
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
DAVE JOHNSTON					
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
HAYDEN					
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
HUNTER					
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
HUNTINGTON					
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
JIM BRIDGER					
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
NAUGHTON					
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
WYODAK					
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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403SP	2	57,238,985	SG	25.200%	14,424,103	
Depreciation Expense	403SP	2	12,766,669	SG	25.200%	3,217,174	
Depreciation Expense	403SP	2	8,038,505	SG	25.200%	2,025,686	
Depreciation Expense	403SP	2	8,157,684	SG	25.200%	2,055,719	
Depreciation Expense	403HP	2	7,350,376	SG	25.200%	1,852,279	
Depreciation Expense	403HP	2	3,590,332	SG	25.200%	904,756	
Depreciation Expense	403HP	2	1,391,887	SG	25.200%	350,753	
Depreciation Expense	403HP	2	454,828	SG	25.200%	114,616	
Depreciation Expense	403OP	2	6,178,051	SG	25.200%	1,556,856	
Depreciation Expense	403OP	2	-	SG	25.200%	-	
Depreciation Expense	403OP	2	(14,705,893)	SG	25.200%	(3,705,854)	
Depreciation Expense	403OP	2	398,029	SG	25.200%	100,302	
Depreciation Expense	403TP	2	(5,460,778)	SG	25.200%	(1,376,105)	
Depreciation Expense	403TP	2	(1,054,134)	SG	25.200%	(265,640)	
Depreciation Expense	403TP	2	(1,163,505)	SG	25.200%	(293,201)	
Depreciation Expense	403364	2	-	CA	Situs	-	
Depreciation Expense	403364	2	357,056	ID	Situs	-	
Depreciation Expense	403364	2	(5,754,962)	OR	Situs	(5,754,962)	
Depreciation Expense	403364	2	3,449,578	UT	Situs	-	
Depreciation Expense	403364	2	(1,330,279)	WA	Situs	-	
Depreciation Expense	403364	2	441,232	WY	Situs	-	
Depreciation Expense	403364	2	102,735	WY	Situs	-	
Depreciation Expense	403GP	2	(5,818)	CA	Situs	-	
Depreciation Expense	403GP	2	(49,458)	CN	30.394%	(15,033)	
Depreciation Expense	403GP	2	(3,445)	SG	25.200%	(868)	
Depreciation Expense	403GP	2	(7,144)	SG	25.200%	(1,800)	
Depreciation Expense	403GP	2	(1,351)	ID	Situs	-	
Depreciation Expense	403GP	2	21,172	OR	Situs	21,172	
Depreciation Expense	403GP	2	277	SE	24.528%	68	
Depreciation Expense	403GP	2	(98,103)	SG	25.200%	(24,722)	
Depreciation Expense	403GP	2	(313,777)	SO	26.735%	(83,888)	
Depreciation Expense	403GP	2	9,102	SG	25.200%	2,294	
Depreciation Expense	403GP	2	2	SG	25.200%	0	
Depreciation Expense	403GP	2	(173,602)	UT	Situs	-	
Depreciation Expense	403GP	2	(260,254)	WA	Situs	-	
Depreciation Expense	403GP	2	(342,865)	WY	Situs	-	
Depreciation Expense	403GP	2	(94,352)	WY	Situs	-	
			<u>79,126,780</u>			<u>15,103,706</u>	6.5.4

Description of Adjustment:

This adjustment normalizes the impact of the stipulated depreciation rates for the period January 2014 through December 2014. The rates are in accordance to the stipulation approved under Oregon Docket No. UM 1647. This adjustment also incorporates the excess reserve giveback according to the terms of the stipulation.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Reserve:							
Depreciation Reserve	108SP	2	(57,238,985)	SG	25.200%	(14,424,103)	
Depreciation Reserve	108SP	2	(12,766,669)	SG	25.200%	(3,217,174)	
Depreciation Reserve	108SP	2	(8,038,505)	SG	25.200%	(2,025,686)	
Depreciation Reserve	108SP	2	(8,157,684)	SG	25.200%	(2,055,719)	
Depreciation Reserve	108HP	2	(7,350,376)	SG	25.200%	(1,852,279)	
Depreciation Reserve	108HP	2	(3,590,332)	SG	25.200%	(904,756)	
Depreciation Reserve	108HP	2	(1,391,887)	SG	25.200%	(350,753)	
Depreciation Reserve	108HP	2	(454,828)	SG	25.200%	(114,616)	
Depreciation Reserve	108OP	2	(6,178,051)	SG	25.200%	(1,556,856)	
Depreciation Reserve	108OP	2	-	SG	25.200%	-	
Depreciation Reserve	108OP	2	14,705,893	SG	25.200%	3,705,854	
Depreciation Reserve	108OP	2	(398,029)	SG	25.200%	(100,302)	
Depreciation Reserve	108TP	2	5,460,778	SG	25.200%	1,376,105	
Depreciation Reserve	108TP	2	1,054,134	SG	25.200%	265,640	
Depreciation Reserve	108TP	2	1,163,505	SG	25.200%	293,201	
Depreciation Reserve	108364	2	-	CA	Situs	-	
Depreciation Reserve	108364	2	(357,056)	ID	Situs	-	
Depreciation Reserve	108364	2	5,754,962	OR	Situs	5,754,962	
Depreciation Reserve	108364	2	(3,449,578)	UT	Situs	-	
Depreciation Reserve	108364	2	1,330,279	WA	Situs	-	
Depreciation Reserve	108364	2	(441,232)	WY	Situs	-	
Depreciation Reserve	108364	2	(102,735)	WY	Situs	-	
Depreciation Reserve	108GP	2	5,818	CA	Situs	-	
Depreciation Reserve	108GP	2	49,458	CN	30.394%	15,033	
Depreciation Reserve	108GP	2	3,445	SG	25.200%	868	
Depreciation Reserve	108GP	2	7,144	SG	25.200%	1,800	
Depreciation Reserve	108GP	2	1,351	ID	Situs	-	
Depreciation Reserve	108GP	2	(21,172)	OR	Situs	(21,172)	
Depreciation Reserve	108GP	2	(277)	SE	24.528%	(68)	
Depreciation Reserve	108GP	2	98,103	SG	25.200%	24,722	
Depreciation Reserve	108GP	2	313,777	SO	26.735%	83,888	
Depreciation Reserve	108GP	2	(9,102)	SG	25.200%	(2,294)	
Depreciation Reserve	108GP	2	(2)	SG	25.200%	(0)	
Depreciation Reserve	108GP	2	173,602	UT	Situs	-	
Depreciation Reserve	108GP	2	260,254	WA	Situs	-	
Depreciation Reserve	108GP	2	342,865	WY	Situs	-	
Depreciation Reserve	108GP	2	94,352	WY	Situs	-	
			<u>(79,126,780)</u>			<u>(15,103,706)</u>	6.5.4

Description of Adjustment:

This adjustment normalizes the depreciation reserve to reflect the impact of the stipulated depreciation study rates which were approved in Docket No.UM 1647. This adjustment also incorporates the excess reserve giveback according to the terms of the stipulation.

	<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>
Tax Adjustment:							
Schedule M Additions	SCHMAT	2	76,435,100	SG	25.200%	19,261,483	
Schedule M Additions	SCHMAT	2	(5,818)	CA	Situs	-	
Schedule M Additions	SCHMAT	2	355,706	ID	Situs	-	
Schedule M Additions	SCHMAT	2	(5,733,790)	OR	Situs	(5,733,790)	
Schedule M Additions	SCHMAT	2	3,275,976	UT	Situs	-	
Schedule M Additions	SCHMAT	2	(1,590,533)	WA	Situs	-	
Schedule M Additions	SCHMAT	2	98,367	WY	Situs	-	
Schedule M Additions	SCHMAT	2	8,383	WY	Situs	-	
Schedule M Additions	SCHMAT	2	(49,458)	CN	30.394%	(15,033)	
Schedule M Additions	SCHMAT	2	8,742,263	SG	25.200%	2,203,032	
Schedule M Additions	SCHMAT	2	4,045,161	SG	25.200%	1,019,372	
Schedule M Additions	SCHMAT	2	(14,705,893)	SG	25.200%	(3,705,854)	
Schedule M Additions	SCHMAT	2	277	SE	24.528%	68	
Schedule M Additions	SCHMAT	2	(313,777)	SO	26.735%	(83,888)	
Schedule M Additions	SCHMAT	2	8,166,786	SG	25.200%	2,058,013	
Schedule M Additions	SCHMAT	2	398,030	SG	25.200%	100,303	
			<u>79,126,780</u>			<u>15,103,706</u>	6.5.4
Deferred Income Tax Expense	41010	2	(29,007,885)	SG	25.200%	(7,309,926)	
Deferred Income Tax Expense	41010	2	2,208	CA	Situs	-	
Deferred Income Tax Expense	41010	2	(134,994)	ID	Situs	-	
Deferred Income Tax Expense	41010	2	2,176,031	OR	Situs	2,176,031	
Deferred Income Tax Expense	41010	2	(1,243,266)	UT	Situs	-	
Deferred Income Tax Expense	41010	2	603,623	WA	Situs	-	
Deferred Income Tax Expense	41010	2	(37,331)	WY	Situs	-	
Deferred Income Tax Expense	41010	2	(3,181)	WY	Situs	-	
Deferred Income Tax Expense	41010	2	18,770	CN	30.394%	5,705	
Deferred Income Tax Expense	41010	2	(3,317,776)	SG	25.200%	(836,073)	
Deferred Income Tax Expense	41010	2	(1,535,179)	SG	25.200%	(386,862)	
Deferred Income Tax Expense	41010	2	5,581,034	SG	25.200%	1,406,409	
Deferred Income Tax Expense	41010	2	(105)	SE	24.528%	(26)	
Deferred Income Tax Expense	41010	2	119,082	SO	26.735%	31,836	
Deferred Income Tax Expense	41010	2	(3,099,377)	SG	25.200%	(781,036)	
Deferred Income Tax Expense	41010	2	(151,056)	SG	25.200%	(38,066)	
			<u>(30,029,402)</u>			<u>(5,732,007)</u>	6.5.4

Description of Adjustment:

This adjustment normalizes the depreciation reserve to reflect the impact of the stipulated depreciation study rates which were approved in Docket No.UM 1647. This adjustment also incorporates the excess reserve giveback according to the terms of the stipulation.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Deferred Income Tax Balance	282	2	14,503,943	SG	25.200%	3,654,963	
Deferred Income Tax Balance	282	2	(1,104)	CA	Situs	-	
Deferred Income Tax Balance	282	2	67,497	ID	Situs	-	
Deferred Income Tax Balance	282	2	(1,088,016)	OR	Situs	(1,088,016)	
Deferred Income Tax Balance	282	2	621,633	UT	Situs	-	
Deferred Income Tax Balance	282	2	(301,812)	WA	Situs	-	
Deferred Income Tax Balance	282	2	18,666	WY	Situs	-	
Deferred Income Tax Balance	282	2	1,591	WY	Situs	-	
Deferred Income Tax Balance	282	2	(9,385)	CN	30.394%	(2,853)	
Deferred Income Tax Balance	282	2	1,658,888	SG	25.200%	418,036	
Deferred Income Tax Balance	282	2	767,590	SG	25.200%	193,431	
Deferred Income Tax Balance	282	2	(2,790,517)	SG	25.200%	(703,204)	
Deferred Income Tax Balance	282	2	53	SE	24.528%	13	
Deferred Income Tax Balance	282	2	(59,541)	SO	26.735%	(15,918)	
Deferred Income Tax Balance	282	2	1,549,689	SG	25.200%	390,518	
Deferred Income Tax Balance	282	2	75,528	SG	25.200%	19,033	
			<u>15,014,703</u>			<u>2,866,003</u>	6.5.4

Description of Adjustment:

This adjustment normalizes the depreciation reserve to reflect the impact of the stipulated depreciation study rates which were approved in Docket No.UM 1647. This adjustment also incorporates the excess reserve giveback according to the terms of the stipulation.

PacifiCorp
Results of Operations - December 2013
Depreciation Study

Function	Factor	December 2013			Total Normalized Depreciation			Depreciation Adjustment			Accum. Depreciation
		DEPE	Jan13 to Dec13	Jan14 to Dec14	Expense	Ordered Rate	Existing Rate	Rate % Change	Jan14 to Dec14 ¹	Adjusted DEPE	
DSTP	CA	6,746,440	-	-	6,746,440	2.893%	2.893%	0.000%	-	6,746,440	0
DSTP	ID	7,613,345	-	-	7,613,345	2.694%	2.574%	4.690%	357,056	7,970,401	(357,056)
DSTP	OR	51,535,567	261,878	-	51,797,444	2.520%	2.834%	-11.111%	(5,754,962)	46,042,482	5,754,962
DSTP	UT	62,795,734	179,885	-	62,975,619	2.606%	2.470%	5.478%	3,449,578	66,425,197	(3,449,578)
DSTP	WA	13,079,161	1,781	106,333	13,187,275	2.795%	3.108%	-10.088%	(1,330,279)	11,856,996	1,330,279
DSTP	WYP	14,987,435	11,703	91,383	15,090,521	2.922%	2.839%	2.924%	441,232	15,531,752	(441,232)
DSTP	WYU	3,063,714	-	-	3,063,714	3.071%	2.972%	3.353%	102,735	3,166,449	(102,735)
GNLP	CA	337,308	7,470	-	344,778	2.284%	2.323%	-1.687%	(5,818)	338,960	5,818
GNLP	CN	1,471,484	-	-	1,471,484	6.512%	6.738%	-3.361%	(49,458)	1,422,025	49,458
GNLP	DGP	63,814	-	-	63,814	2.686%	2.839%	-5.399%	(3,445)	60,369	3,445
GNLP	DGU	112,731	-	-	112,731	1.905%	2.034%	-6.338%	(7,144)	105,587	7,144
GNLP	ID	877,452	13,902	-	891,354	2.330%	2.334%	-0.152%	(1,351)	890,003	1,351
GNLP	OR	4,388,458	30,269	-	4,418,727	2.614%	2.601%	0.479%	21,172	4,439,899	(21,172)
GNLP	SE	25,616	-	-	25,616	3.296%	3.261%	1.083%	277	25,893	(277)
GNLP	SG	7,804,766	223,644	74,265	8,102,675	3.489%	3.532%	-1.211%	(98,103)	8,004,573	98,103
GNLP	SO	14,591,752	367,560	317,974	15,277,287	5.965%	6.091%	-2.054%	(313,777)	14,963,509	313,777
GNLP	SSGCH	133,100	-	-	133,100	3.142%	2.941%	6.839%	9,102	142,202	(9,102)
GNLP	SSGCT	7,432	-	-	7,432	3.706%	3.705%	0.020%	2	7,433	(2)
GNLP	UT	4,720,174	21,239	-	4,741,413	2.194%	2.277%	-3.661%	(173,602)	4,567,811	173,602
GNLP	WA	1,506,691	25,552	-	1,532,243	2.849%	3.432%	-16.985%	(260,254)	1,271,989	260,254
GNLP	WYP	2,399,669	19,129	-	2,418,798	3.260%	3.798%	-14.175%	(342,865)	2,075,933	342,865
GNLP	WYU	461,923	-	-	461,923	2.340%	2.941%	-20.426%	(94,352)	367,571	94,352
HYDP	SG-P	16,464,177	287,247	876,616	17,628,041	2.664%	1.880%	41.697%	7,350,376	24,978,417	(7,350,376)
HYDP	SG-U	5,210,079	-	-	5,210,079	4.652%	2.754%	68.911%	3,590,332	8,800,411	(3,590,332)
HYDP	DGP	2,942,847	-	-	2,942,847	2.311%	1.569%	47.297%	1,391,887	4,334,734	(1,391,887)
HYDP	DGU	968,677	-	-	968,677	3.246%	2.209%	46.954%	454,828	1,423,505	(454,828)
OTHP	SG	32,290,992	246,850	9,169,932	41,707,774	2.943%	2.563%	14.813%	6,178,051	47,885,825	(6,178,051)
OTHP	DGU	24,844	-	-	24,844	-	-	-	-	24,844	-
OTHP	SG-W	81,087,502	-	-	81,087,502	3.306%	4.038%	-18.136%	(14,705,893)	66,381,608	14,705,893
OTHP	SSGCT	2,687,620	-	-	2,687,620	3.810%	3.318%	14.810%	398,029	3,085,648	(398,029)
STMP	SG	94,776,687	630,503	2,923,363	98,330,553	5.892%	3.724%	58.211%	57,238,985	155,569,537	(57,238,985)
STMP	DGP	20,202,835	-	-	20,202,835	4.616%	2.828%	63.192%	12,766,669	32,969,504	(12,766,669)
STMP	DGU	23,125,974	-	-	23,125,974	4.802%	3.563%	34.760%	8,038,505	31,164,479	(8,038,505)
STMP	SSGCH	8,047,503	-	-	8,047,503	4.670%	2.319%	101.369%	8,157,684	16,205,187	(8,157,684)
TRNP	SG	71,584,355	3,757,557	1,012,396	76,354,308	1.734%	1.867%	-7.152%	(5,460,778)	70,893,529	5,460,778
TRNP	DGP	10,872,212	-	-	10,872,212	1.750%	1.938%	-9.696%	(1,054,134)	9,818,078	1,054,134
TRNP	DGU	12,380,905	-	-	12,380,905	1.714%	1.892%	-9.398%	(1,163,505)	11,217,400	1,163,505
		<u>581,390,974</u>	<u>6,086,170</u>	<u>14,572,261</u>	<u>602,049,405</u>				<u>79,126,780</u>	<u>681,176,184</u>	<u>(79,126,780)</u>
			Ref 6.1.1	Ref 6.1.2					Ref. 6.5		Ref Page 6.5.1

1) (Rate % Change x Total Normalized Depreciation Expense)

SCHMAT	SCHMDEXP	79,126,780	Ref. 6.5.2
41010	DITEXP	(30,029,404)	Ref. 6.5.2
282	DITBAL	30,029,404	Ref. 6.5.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	3	(216,905)	SG	25.200%	(54,659)	
Fuel Related - Non-NPC	501	3	(5,616)	SE	24.528%	(1,378)	
Steam Maintenance	512	3	(138,083)	SG	25.200%	(34,797)	
Hydro Operations	535	3	(23,458)	SG-P	25.200%	(5,911)	
Hydro Operations	535	3	(17,057)	SG-U	25.200%	(4,298)	
Hydro Maintenance	545	3	(9,701)	SG-P	25.200%	(2,445)	
Hydro Maintenance	545	3	(3,252)	SG-U	25.200%	(820)	
Other Operations	548	3	(21,592)	SG	25.200%	(5,441)	
Other Operations	548	3	(10)	SG	25.200%	(2)	
Other Maintenance	553	3	(6,126)	SG	25.200%	(1,544)	
Other Expenses	557	3	(108,289)	SG	25.200%	(27,289)	
Transmission Operations	560	3	(57,677)	SG	25.200%	(14,534)	
Transmission Maintenance	571	3	(1,461)	SG	25.200%	(368)	
Distribution Operations	580	3	(63,149)	OR	Situs	(23,833)	
Distribution Operations	580	3	(75,921)	SNPD	26.790%	(20,339)	
Distribution Maintenance	593	3	(120,102)	OR	Situs	(34,214)	
Distribution Maintenance	593	3	(29,003)	SNPD	26.790%	(7,770)	
Customer Accounts	903	3	(99,008)	CN	30.394%	(30,093)	
Customer Accounts	903	3	(56,709)	OR	Situs	(25,534)	
Customer Services	908	3	(6,362)	CN	30.394%	(1,934)	
Customer Services	908	3	(17,963)	OR	Situs	(4,939)	
Administrative & General	920	3	(6,851)	OR	Situs	(1,670)	
Administrative & General	920	3	(274,692)	SO	26.735%	(73,439)	
Administrative & General	935	3	93	OR	Situs	(5)	
Administrative & General	935	3	(7,395)	SO	26.735%	(1,977)	
			<u>(1,366,288)</u>			<u>(379,231)</u>	6.6.2
Customer Accounts	903	3	(237)	CN	30.394%	(72)	
Fuel Related - Non-NPC	501	3	(125,723)	SE	24.528%	(30,838)	
Steam Maintenance	512	3	(310,625)	SG	25.200%	(78,277)	
Hydro Operations	535	3	(80,225)	SG-P	25.200%	(20,217)	
Hydro Operations	535	3	(37,644)	SG-U	25.200%	(9,486)	
			<u>(554,455)</u>			<u>(138,889)</u>	6.6.2
Total Vehicle Depreciation			<u>(1,920,743)</u>			<u>(518,121)</u>	

Description of Adjustment:

This adjustment reflects the incremental depreciation expense for the depreciation study rates for vehicles for the period January 2014 through December 2014. The rates are in accordance with the stipulation order in Docket No. UM 1647.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Tax Adjustment:							
Schedule M Additions	SCHMAT	3	(1,032,096)	SG	25.200%	(260,086)	
Schedule M Additions	SCHMAT	3	(131,340)	SE	24.528%	(32,215)	
Schedule M Additions	SCHMAT	3	(264,690)	OR	Situs	(264,690)	
Schedule M Additions	SCHMAT	3	(104,924)	SNPD	26.790%	(28,109)	
Schedule M Additions	SCHMAT	3	(105,607)	CN	30.394%	(32,098)	
Schedule M Additions	SCHMAT	3	(282,086)	SO	26.735%	(75,415)	
			<u>(1,920,743)</u>			<u>(692,614)</u>	
Deferred Income Tax Expense	41010	3	391,691	SG	25.200%	98,705	
Deferred Income Tax Expense	41010	3	49,845	SE	24.528%	12,226	
Deferred Income Tax Expense	41010	3	100,452	OR	Situs	100,452	
Deferred Income Tax Expense	41010	3	39,820	SNPD	26.790%	10,668	
Deferred Income Tax Expense	41010	3	40,079	CN	30.394%	12,182	
Deferred Income Tax Expense	41010	3	107,055	SO	26.735%	28,621	
			<u>728,942</u>			<u>262,854</u>	
Deferred Income Tax Balance	282	3	(195,846)	SG	25.200%	(49,353)	
Deferred Income Tax Balance	282	3	(24,923)	SE	24.528%	(6,113)	
Deferred Income Tax Balance	282	3	(50,226)	OR	Situs	(50,226)	
Deferred Income Tax Balance	282	3	(19,910)	SNPD	26.790%	(5,334)	
Deferred Income Tax Balance	282	3	(20,040)	CN	30.394%	(6,091)	
Deferred Income Tax Balance	282	3	(53,528)	SO	26.735%	(14,311)	
			<u>(364,471)</u>			<u>(131,427)</u>	

Description of Adjustment:

This adjustment reflects the incremental depreciation expense for the depreciation study rates for vehicles for the period January 2014 through December 2014. The rates are in accordance with the stipulation order in Docket No. UM 1647.

PacifiCorp
 Results of Operations - December 2013
 Depreciation Study
 Vehicle Depreciation

Factor	Vehicle Balance	Annual Depreciation Existing Rates	Annual Depreciation Ordered Rates	Variance	
CA	6,725,994	444,749	337,290	(107,459)	
DGP	1,060,785	59,799	54,531	(5,268)	
DGU	2,056,872	120,147	96,947	(23,200)	
IDU	13,637,691	699,016	594,777	(104,239)	
OR	55,750,948	3,372,256	3,266,837	(105,419)	
SE	474,862	28,653	22,134	(6,519)	
SG	57,029,000	3,287,983	2,772,284	(515,699)	
SO	8,407,109	441,557	333,215	(108,342)	
SSGCH	1,343,821	47,786	27,145	(20,641)	
SSGCT	44,655	2,287	1,646	(641)	
UT	79,033,073	5,171,218	4,063,657	(1,107,562)	
WA	12,324,451	867,818	678,631	(189,186)	
WYP	20,485,488	1,295,541	1,115,751	(179,789)	
WYU	4,785,336	288,998	253,381	(35,618)	
Total	263,160,083	16,127,808	13,618,225	(2,509,582)	
			Labor Pool Allocation	77.91%	(1,955,128)
			Direct Allocation	22.09%	(554,455) Ref. 6.6
					<u>(2,509,582)</u>
			Labor Pool Allocation	77.91%	(1,955,128)
			Capital/Non Utility		(588,840)
					<u>(1,366,288)</u> Ref. 6.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reserve Giveback:							
Idaho Distribution	403364	3	(2,508,698)	ID	Situs	-	
Utah Distribution	403364	3	(23,109,549)	UT	Situs	-	
Wyoming Distribution	403364	3	(2,077,204)	WY	Situs	-	
Blundell Geothermal Plant	403SP	3	(785,202)	SG	25.200%	(197,869)	
Gadsby Steam Plant	403SP	3	(2,341,500)	SG	25.200%	(590,053)	
Hunter Steam Plant	403SP	3	(5,927,184)	SG	25.200%	(1,493,638)	
Colstrip Steam Plant	403SP	3	(2,293,038)	SG	25.200%	(577,841)	
			<u>(39,042,375)</u>			<u>(2,859,401)</u>	6.7.1
Adjustment to Rate Base:							
Reserve Giveback							
Idaho Distribution	108364	3	1,254,349	ID	Situs	-	
Utah Distribution	108364	3	11,554,775	UT	Situs	-	
Wyoming Distribution	108364	3	1,038,602	WY	Situs	-	
Blundell Geothermal Plant	108SP	3	392,601	SG	25.200%	98,935	
Gadsby Steam Plant	108SP	3	1,170,750	SG	25.200%	295,027	
Hunter Steam Plant	108SP	3	2,963,592	SG	25.200%	746,819	
Colstrip Steam Plant	108SP	3	1,146,519	SG	25.200%	288,920	
			<u>19,521,188</u>			<u>1,429,700</u>	6.7.1
Tax Adjustment:							
Schedule M Additions	SCHMAT	3	(2,508,698)	ID	Situs	-	
Schedule M Additions	SCHMAT	3	(23,109,549)	UT	Situs	-	
Schedule M Additions	SCHMAT	3	(2,077,204)	WY	Situs	-	
Schedule M Additions	SCHMAT	3	(11,346,924)	SG	25.200%	(2,859,401)	
			<u>(39,042,375)</u>			<u>(2,859,401)</u>	
Deferred Income Tax Expense	41010	3	952,076	ID	Situs	-	
Deferred Income Tax Expense	41010	3	8,770,305	UT	Situs	-	
Deferred Income Tax Expense	41010	3	788,320	WY	Situs	-	
Deferred Income Tax Expense	41010	3	4,306,271	SG	25.200%	1,085,171	
			<u>14,816,972</u>			<u>1,085,171</u>	
Accum. Deferred Inc Tax Ba	282	3	(476,038)	ID	Situs	-	
Accum. Deferred Inc Tax Ba	282	3	(4,385,153)	UT	Situs	-	
Accum. Deferred Inc Tax Ba	282	3	(394,160)	WY	Situs	-	
Accum. Deferred Inc Tax Ba	282	3	(2,153,136)	SG	25.200%	(542,586)	
			<u>(7,408,486)</u>			<u>(542,586)</u>	

Description of Adjustment:

This adjustment normalizes the impact of the stipulated depreciation rates for the period January 2014 through December 2014. The rates are in accordance to the stipulation approved under Oregon Docket No. UM 1647. This adjustment also incorporates the excess reserve giveback according to the terms of the stipulation.

PacifiCorp
 Results of Operations - December 2013
 Excess Reserve Giveback

Depreciation Expense

Plant	Factor	Annual Giveback	Monthly Giveback
IDAHO DISTRIBUTION	ID	(2,508,698)	(209,058)
UTAH DISTRIBUTION	UT	(23,109,549)	(1,925,796)
WYOMING DISTRIBUTION	WY	(2,077,204)	(173,100)
BLUNDELL GEOTHERMAL PLANT	SG	(785,202)	(65,434)
GADSBY STEAM PLANT	SG	(2,341,500)	(195,125)
HUNTER STEAM PLANT	SG	(5,927,184)	(493,932)
COLSTRIP STEAM PLANT	SG	(2,293,038)	(191,087)
Total Expense Impact	Ref. 6.7	<u>(39,042,375)</u>	<u>(3,253,531)</u>

Depreciation Reserve

	Idaho Dist	Utah Dist	Wyo Dist	Blundell	Gadsby	Hunter	Colstrip	
December 2013	-	-	-	-	-	-	-	
January 2014	209,058	1,925,796	173,100	65,434	195,125	493,932	191,087	
February 2014	418,116	3,851,592	346,201	130,867	390,250	987,864	382,173	
March 2014	627,175	5,777,387	519,301	196,301	585,375	1,481,796	573,260	
April 2014	836,233	7,703,183	692,401	261,734	780,500	1,975,728	764,346	
May 2014	1,045,291	9,628,979	865,502	327,168	975,625	2,469,660	955,433	
June 2014	1,254,349	11,554,775	1,038,602	392,601	1,170,750	2,963,592	1,146,519	
July 2014	1,463,407	13,480,570	1,211,702	458,035	1,365,875	3,457,524	1,337,606	
August 2014	1,672,465	15,406,366	1,384,803	523,468	1,561,000	3,951,456	1,528,692	
September 2014	1,881,524	17,332,162	1,557,903	588,902	1,756,125	4,445,388	1,719,779	
October 2014	2,090,582	19,257,958	1,731,003	654,335	1,951,250	4,939,320	1,910,865	
November 2014	2,299,640	21,183,753	1,904,104	719,769	2,146,375	5,433,252	2,101,952	
December 2014	2,508,698	23,109,549	2,077,204	785,202	2,341,500	5,927,184	2,293,038	
13 Month Avg. Test Period Impact	Ref. 6.7	<u>1,254,349</u>	<u>11,554,775</u>	<u>1,038,602</u>	<u>392,601</u>	<u>1,170,750</u>	<u>2,963,592</u>	<u>1,146,519</u>

	7.1	7.2	7.3	7.4	7.5	7.6	0	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	Medicare Deferred Accounting	
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	-	
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	804,328	-	-	-	-	804,328	-	
19 Total O&M Expenses	804,328	-	-	-	-	804,328	-	
20 Depreciation	-	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	-	
22 Taxes Other Than Income	1,989,763	-	2,011,937	-	(22,173)	-	-	
23 Income Taxes: Federal	1,205,179	1,233,329	(672,208)	935,454	-	7,408	(298,804)	
24 State	36,651	167,589	(91,342)	-	-	1,007	(40,602)	
25 Deferred Income Taxes	-	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	4,125,921	1,400,918	1,248,387	935,454	-	(13,758)	554,922	
29								
30 Operating Rev For Return:	(4,125,921)	(1,400,918)	(1,248,387)	(935,454)	-	13,758	(554,922)	
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	(12,157,353)	-	-	-	(12,157,353)	-	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	-	
54								
55 Total Deductions:	(12,157,353)	-	-	-	(12,157,353)	-	-	
56								
57 Total Rate Base:	(12,157,353)	-	-	-	(12,157,353)	-	-	
58								
59								
60 Estimated ROE impact	-0.182%	-0.081%	-0.072%	-0.054%	0.058%	0.001%	-0.032%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,884,091)	-	(2,011,937)	-	-	22,173	(894,328)	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	(3,891,385)	(3,891,385)	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	-	
72 Income Before Tax	807,294	3,691,385	(2,011,937)	-	-	22,173	(894,328)	
73								
74 State Income Taxes	36,651	167,589	(91,342)	-	-	1,007	(40,602)	
75								
76 Taxable Income	770,643	3,523,796	(1,920,595)	-	-	21,167	(953,726)	
77								
78 Federal Income Tax - Calculated	269,725	1,233,329	(672,208)	-	-	7,408	(298,804)	
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	935,454	-	-	935,454	-	-	-	
81 Federal Income Taxes	1,205,179	1,233,329	(672,208)	935,454	-	7,408	(298,804)	

	7.1	7.2	7.3	7.4	7.5	7.6	0
Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	Medicare Deferred Accounting	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 OSM Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,705,850	2,705,850	-	-	-	-	-
24 State	367,680	367,680	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,073,530	3,073,530	-	-	-	-	-
29							
30 Operating Rev For Return:	(3,073,530)	(3,073,530)	-	-	-	-	-
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	(12,157,353)	-	-	(12,157,353)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(12,157,353)	-	-	(12,157,353)	-	-	-
56							
57 Total Rate Base:	(12,157,353)	-	-	(12,157,353)	-	-	-
58							
59							
60 Estimated ROE impact	-0.121%	-0.178%	0.000%	0.000%	0.058%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(8,098,679)	(8,098,679)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	8,098,679	8,098,679	-	-	-	-	-
73							
74 State Income Taxes	367,680	367,680	-	-	-	-	-
75							
76 Taxable Income	7,730,999	7,730,999	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	2,705,850	2,705,850	-	-	-	-	-
79 Adjustments to Calculated Tax:	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	2,705,850	2,705,850	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	0
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	Medicare Deferred Accounting
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	(519,388)	(519,388)	-	-	-	-	-
24 State	(70,576)	(70,576)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(589,964)	(589,964)	-	-	-	-	-
29							
30 Operating Rev For Return:	589,964	589,964	-	-	-	-	-
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	0.035%	0.035%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,554,542	1,554,542	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,554,542)	(1,554,542)	-	-	-	-	-
73							
74 State Income Taxes	(70,576)	(70,576)	-	-	-	-	-
75							
76 Taxable Income	(1,483,966)	(1,483,966)	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	(519,388)	(519,388)	-	-	-	-	-
79 Adjustments to Calculated Tax:	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	(519,388)	(519,388)	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	0
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	Medicare Deferred Accounting
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	894,328	-	-	-	-	894,328	-
19 Total O&M Expenses	894,328	-	-	-	-	894,328	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,989,763	-	2,011,937	-	(22,173)	-	-
23 Income Taxes: Federal	(981,283)	(953,133)	(672,208)	935,454	-	7,408	(298,804)
24 State	(260,453)	(129,515)	(91,342)	-	1,007	(40,602)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,642,356	(1,082,648)	1,248,387	935,454	-	(13,758)	554,922
29							
30 Operating Rev For Return:	(1,642,356)	1,082,648	(1,248,387)	(935,454)	-	13,758	(554,922)
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	-0.096%	0.063%	-0.073%	-0.055%	0.000%	0.001%	-0.032%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,884,091)	-	(2,011,937)	-	-	22,173	(894,328)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,852,751	2,852,751	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(5,736,843)	(2,862,751)	(2,011,937)	-	-	22,173	(894,328)
73							
74 State Income Taxes	(260,453)	(129,515)	(91,342)	-	-	1,007	(40,602)
75							
76 Taxable Income	(5,476,390)	(2,723,237)	(1,920,595)	-	-	21,167	(853,726)
77							
78 Federal Income Tax - Calculated	(1,916,737)	(953,133)	(872,208)	-	-	7,408	(298,804)
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	935,454	-	-	935,454	-	-	-
81 Federal Income Taxes	(981,283)	(953,133)	(672,208)	935,454	-	7,408	(298,804)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(6,548,876)	OR	Situs	(6,548,876)	Below
Other Interest Expense - Type 2	427	2	1,012	OR	Situs	1,012	Below
Other Interest Expense - Type 3	427	3	(119,839)	OR	Situs	(119,839)	Below
Total			<u>(6,667,702)</u>			<u>(6,667,702)</u>	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,272,500,663	1.0
Weighted Cost of Debt:						2.516%	2.1
Trued-up Interest Expense						<u>82,345,108</u>	1.0
Actual Interest Expense						88,893,984	2.18
Total Interest True-up Adjustment						<u>(6,548,876)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,272,540,901	1.0
Weighted Cost of Debt:						2.516%	2.1
Trued-up Interest Expense						<u>82,346,120</u>	1.0
Type 1 Interest Expense						82,345,108	1.0
Total Interest True-up Adjustment						<u>1,012</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,267,778,355	2.2
Weighted Cost of Debt:						2.516%	2.1
Trued-up Interest Expense						<u>82,226,282</u>	2.18
Type 2 Interest Expense						82,346,120	1.0
Total Interest True-up Adjustment						<u>(119,839)</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.

Adjustment to Expense:	<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>
Taxes Other Than Income	408	3	7,525,571	GPS	26.7347%	2,011,937	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 2013
Estimated Property Tax Expense for December 2014
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total
408.15	579000	1000		122,642,429
Total Accrued Property Tax - 12 Months End. December 2013				<u>122,642,429</u>
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2014				130,168,000
Less Accrued Property Tax - 12 Months Ended December 31, 2013				(122,642,429)
Incremental Adjustment to Property Taxes				<u><u>7,525,571</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>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	3	(65,815,345)	SG	25.1998%	(16,585,327)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	3	69,527,495	SG	25.1998%	17,520,781	

Description of Adjustment:

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

PacifiCorp
 Results of Operations - December 2013
 Renewable Energy Tax Credit Calculation

Description	<u>FED</u> Amount
<u>Hydro</u>	
JC Boyle	8,430,872
Factor (inflated tax per unit)	0.011
	92,740
<u>Wind/Geothermal</u>	
Blundell Bottoming Cycle KWh	80,406,291
Glenrock KWh	332,471,223
Glenrock III KWh	124,408,961
Goodnoe KWh	266,886,999
High Plains Wind	309,369,981
Leaning Juniper 1 KWh	301,502,066
Leaning Juniper Indemnity	3,971,000
Marengo KWh	393,135,919
Marengo II KWh	187,225,822
McFadden Ridge	86,062,867
Rolling Hills KWh	-
Seven Mile KWh	349,595,646
Seven Mile II KWh	68,862,071
Dunlap I Wind KWh	353,605,732
Total KWh Production	2,857,504,578
Factor (inflated tax per unit)	0.023
	65,722,605
Total Credit	65,815,345
	Ref.7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	1	3,578,260,949	DITBAL	26.9487%	964,293,434	
Cholla SHL	190	1	(38,123,066)	SG	25.1998%	(9,606,932)	
Accel Amort Pollution Cntrl Facilities	281	1	216,420,290	SG	25.1998%	54,537,454	
California	282	1	(83,305,840)	CA	Situs	-	
Idaho	282	1	(211,795,308)	ID	Situs	-	
Other	282	1	(55,262,641)	OTHER	0.0000%	-	
Oregon	282	1	(1,026,600,163)	OR	Situs	(1,026,600,163)	
Utah	282	1	(1,641,524,513)	UT	Situs	-	
Washington	282	1	(231,855,516)	WA	Situs	-	
Wyoming	282	1	(528,473,371)	WY	Situs	-	
Repair Deduction 13 Month Avg	282	1	10,812,249	SG	25.1998%	2,724,664	
PP&E Adjustment-13 Mo Avg-SNP	282	1	3,976	SNP	25.7380%	1,023	
PP&E Adjustment - 13 Mo Avg-CIAC	282	1	78,518	CIAC	26.7897%	21,035	
PP&E Adjustment - 13 Mo Avg-SG	282	1	9,528,252	SG	25.1998%	2,401,099	
PP&E Adjustment - 13 Mo Avg-SNPI	282	1	323,229	SNPD	26.7897%	86,592	
PP&E Adjustment - 13 Mo Avg-SO	282	1	(58,202)	SO	26.7349%	(15,560)	
			<u>(1,571,156)</u>			<u>(12,157,353)</u>	7.4.1

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System. This adjustment also removes the prior period Tax return true-up adjustment included in base results associated with PMI.

PacifiCorp
Results of Operations - December 2013
ADIT Balance Adjustment

Book Tax Difference Description	#	Total Company			STATE Allocation
		Unadjusted	Adjustment	Adjusted Utility	2010 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	38,123,066	(38,123,066)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(216,420,290)	216,420,290	0	SG
30% capitalized labor costs for Power tax input	105.100	30,217,901	(30,217,901)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,415,888	(2,415,888)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(82,835,734)	82,835,734	0	DITBAL
Book Depreciation	105.120	1,944,446,362	(1,944,446,362)	0	DITBAL
Repair Deduction	105.122	(270,280,145)	270,280,145	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(212,894,913)	212,894,913	0	DITBAL
Tax Depreciation	105.125	(5,085,702,959)	5,085,702,959	0	DITBAL
Fixed Assets - State Modification	105.129	10,901,298	(10,901,298)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(3,815,453)	3,815,453	0	DITBAL
CIAC	105.130	225,072,308	(225,072,308)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	236,782	(236,782)	0	DITBAL
Capitalized Depreciation	105.137	(16,359,011)	16,359,011	0	DITBAL
Reimbursements	105.140	29,895,693	(29,895,693)	0	DITBAL
AFUDC - Debt	105.141a	(212,184,885)	212,184,885	0	DITBAL
AFUDC - Equity	105.141b	(48,582,120)	48,582,120	0	DITBAL
Avoided Costs	105.142	191,476,757	(191,476,757)	0	DITBAL
Capitalization of Test Energy	105.146	1,457,691	(1,457,691)	0	DITBAL
§1031 Exchange	105.147	(172,878)	172,878	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(433,211)	433,211	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(86,655,905)	86,655,905	0	DITBAL
Coal Mine Development	105.165	(4,881,333)	4,881,333	0	DITBAL
Coal Mine Extension	105.170	(5,655,650)	5,655,650	0	DITBAL
Removal Costs	105.175	(188,751,741)	188,751,741	0	DITBAL
Book Gain/Loss on Land Sales	105.470	320,251	(320,251)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(11,916,232)	11,916,232	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	216,420,290	(216,420,290)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(83,305,840)	(83,305,840)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(211,795,308)	(211,795,308)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(55,262,641)	(55,262,641)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,026,600,163)	(1,026,600,163)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,641,524,513)	(1,641,524,513)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(231,855,516)	(231,855,516)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(528,473,371)	(528,473,371)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	3,976	3,976	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - 13 Mo Avg - SG	**	0	9,528,252	9,528,252	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	323,229	323,229	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(58,202)	(58,202)	SO
		(3,756,558,173)	(12,383,405)	(3,768,941,578)	

Repair Deduction	***	0	10,812,249	10,812,249	SG
			Ref. 7.4		
		(3,756,558,173)	(1,571,156)	(3,758,129,329)	

**Derived from jurisdictional reports from the Company's tax fixed asset system. Please refer to the Company's electronic workpapers for more detailed support for this adjustment.

***Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(87,990)	SG	25.1998%	(22,173)	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.

PacifiCorp
Results of Operations - December 2013
Wyoming Wind Generation Tax
Oregon

Wind Plant	2014 NPC MWH Production	Tax Begins	2014 \$/MWH Tax
Foote Creek	101,208	1/1/2012	101,208
Glenrock I Wind Plant	332,471	1/1/2012	332,471
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	353,606	10/1/2013	353,606
Total WY Wind MWH	<u>1,725,585</u>		<u>1,725,585</u>
Booked through December 2013			1,813,575
Adjustment to normalize to FY December 2013			<u>(87,990) Ref. 7.5</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Medicare Deferred Accounting	930	3	894,328	OR	Situs	894,328	

Description of Adjustment:

As established in Oregon Docket No. UE-263, this adjustment recognizes the amortization of the Medicare Deferred Accounting regulatory asset for the twelve-months ending December 2014.

PacifiCorp
Results of Operations - December 2013
Medicare Deferred Accounting

Description		California	Idaho	Oregon	Utah	Wyoming (1)	Subtotal	Washington (2)	Total
Net Tax Benefits of Non-Deductible Post-Retirement Benefits	A	9,665,845	9,435,766	9,665,845	9,435,766	10,071,037		10,071,037	
Gross-Up Factor for Income Taxes = (1/(1-37951))	B	1,6116	1,6116	1,6116	1,6116	1,6116		1,6116	
Total Company Regulatory Asset for Non-Deductible Post-Retirement Benefits	C	15,577,761	15,206,959	15,577,761	15,207,000	16,230,781		16,230,781	
Revised Protocol Allocation Factor: SO	D	2.4614%	5.3922%	28.7053%	41.3200%	13.7796%		7.4084%	
Jurisdictionally Allocated Regulatory Asset for Non-Deductible Post-Retirement Benefits	E	383,431	819,990	4,471,643	6,284,000	2,236,538	14,195,602	1,202,441	15,398,043
Net Income Impact = A * D		237,915	508,795	2,774,610	894,328	1,387,749	5,803,397	746,103	6,549,500

Period	California	Idaho	Oregon	Utah	Wyoming	Subtotal	Washington	Total
Three Months Ended December 31, 2010	0	0	0	392,750	0	392,750		
Calendar Year Ended December 31, 2011	127,811	204,998	0	1,571,000	559,135	2,462,944		
Calendar Year Ended December 31, 2012	127,810	204,998	0	1,571,000	559,135	2,462,943		
Calendar Year Ended December 31, 2013	127,810	204,998	0	1,571,000	559,134	2,462,942		
Calendar Year Ended December 31, 2014	0	204,998	894,328	1,178,250	559,134	2,836,710		
Calendar Year Ended December 31, 2015	0	0	894,328	0	0	894,328		
Calendar Year Ended December 31, 2016	0	0	894,328	0	0	894,328		
Calendar Year Ended December 31, 2017	0	0	894,328	0	0	894,328		
Calendar Year Ended December 31, 2018	0	0	894,331	0	0	894,331		
Total Amortization: Regulatory Assets	383,431	819,992	4,471,643	6,284,000	2,236,538	14,195,604		

Period	California	Idaho	Oregon (3)	Utah	Wyoming	Subtotal	Washington	Total
Three Months Ended December 31, 2010	0	0	0	55,896	0	55,896		
Calendar Year Ended December 31, 2011	79,305	127,199	0	223,582	346,937	777,023		
Calendar Year Ended December 31, 2012	79,305	127,199	0	223,582	346,937	777,023		
Calendar Year Ended December 31, 2013	79,305	127,198	0	223,582	346,937	777,022		
Calendar Year Ended December 31, 2014	0	127,198	554,922	167,686	346,936	1,196,742		
Calendar Year Ended December 31, 2015	0	0	554,922	0	0	554,922		
Calendar Year Ended December 31, 2016	0	0	554,922	0	0	554,922		
Calendar Year Ended December 31, 2016	0	0	554,922	0	0	554,922		
Calendar Year Ended December 31, 2017	0	0	554,922	0	0	554,922		
Net Income Impact: Regulatory Assets	237,915	508,794	2,774,610	894,328	1,387,747	5,803,394		

NOTE (1): The Wyoming regulatory asset will need to be updated for capitalization at year end. This was completed March 31, 2011.

NOTE (2): PacifiCorp did not seek recovery in Washington as the benefit was never passed to customers due to the Washington flow-through treatment.

NOTE (3): Oregon amortization begins with the rate effective date of the Company's next general rate case.

The current Oregon GRC has the amortization beginning January 1, 2014. The hearing for the 2013 OR GRC is scheduled for October 2013. Stipulations are rarely rejected, so presume this to begin 1/1/2014 in OR.

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	(Cont.) Pro Forma	Major Plant
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Additions Tax
	Total Normalized			Construction		Additions	Entries
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	2,981	-	-	-	-	-	-
12 Other Power Supply	(522)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(370,457)	-	-	-	-	-	-
19 Total O&M Expenses	(367,998)	-	-	-	-	-	-
20 Depreciation	(2,497,532)	-	-	-	-	-	-
21 Amortization	812,677	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(29,136,994)	-	-	-	-	-	563,712
24 State	(3,959,234)	-	-	-	-	-	76,599
25 Deferred Income Taxes	53,866,663	-	-	-	-	-	(640,311)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,282,418)	-	-	-	-	-	(0)
29							
30 Operating Rev For Return:	1,282,418	-	-	-	-	-	0
31							
32 Rate Base:							
33 Electric Plant In Service	213,602,189	-	2,095,529	42,573,934	-	75,371,875	137,942,144
34 Plant Held for Future Use	(14,480,934)	-	-	-	-	-	-
35 Misc Deferred Debits	4,160,575	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,221,022)	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(7,290,227)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(1,514,637)	(1,463,610)	(51,027)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	193,256,944	(1,463,610)	2,044,501	42,573,934	-	75,371,875	137,942,144
45							
46 Deductions:							
47 Accum Prov For Deprec	8,245,172	-	-	-	-	-	-
48 Accum Prov For Amort	(2,222,598)	-	-	-	-	-	-
49 Accum Def Income Tax	(3,023,773)	-	-	-	-	-	320,156
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	3,729,705	-	-	3,729,705	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	6,728,596	-	-	3,729,705	-	-	320,156
56							
57 Total Rate Base:	199,984,450	(1,463,610)	2,044,501	42,573,934	3,729,705	75,371,875	137,942,144
58							
59							
60 Estimated ROE Impact	-0.830%	0.007%	-0.010%	-0.201%	-0.018%	-0.352%	-0.633%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	2,052,854	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,394,009	-	-	-	-	-	1,687,203
71 Schedule "M" Deductions	92,654,650	-	-	-	-	-	-
72 Income Before Tax	(87,207,787)	-	-	-	-	-	1,687,203
73							
74 State Income Taxes	(3,959,234)	-	-	-	-	-	76,599
75							
76 Taxable Income	(83,248,554)	-	-	-	-	-	1,610,604
77							
78 Federal Income Taxes	(29,136,994)	-	-	-	-	-	563,712

	8.6.1 (Cont.) Major Plant Additions Tax Entries	8.7 Miscellaneous Rate Base	8.8 FERC 105 (PHFU)	8.9 Trojan Amortization	8.10 Regulatory Asset Amortization	8.11 Remove Rolling Hills	8.12 Klamath Hydroelectric Settlement	8.13 Misc Asset Sales and Removals	8.14 Powerdale Hydro Removal
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	20,612	(17,632)	-
12 Other Power Supply	-	-	-	-	-	(522)	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	(370,457)	-	-	-
19 Total O&M Expenses	-	-	-	-	-	(370,980)	20,612	(17,632)	-
20 Depreciation	-	-	-	-	-	(2,053,384)	-	(444,147)	-
21 Amortization	-	-	-	-	(94,957)	-	907,634	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(31,553,028)	-	-	(41,258)	31,726	2,006,739	(310,136)	151,384	13,867
24 State	(4,287,532)	-	-	(5,606)	4,311	272,682	(42,142)	20,571	1,884
25 Deferred Income Taxes	55,840,554	-	-	46,864	-	(1,367,988)	-	3,295	(15,752)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6)	-	-	(0)	(58,920)	(1,512,931)	575,967	(286,529)	(0)
29									
30 Operating Rev For Return:	6	-	-	0	58,920	1,512,931	(575,967)	286,529	0
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	(50,645,777)	8,084,398	(1,819,912)	-
34 Plant Held for Future Use	-	-	(14,480,934)	-	-	-	-	-	-
35 Misc Deferred Debits	-	4,160,575	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	(1,221,022)	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	(7,290,227)	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(3,129,652)	(14,480,934)	-	(1,221,022)	(50,645,777)	8,084,398	(1,819,912)	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	8,057,838	-	187,334	-
48 Accum Prov For Amort	-	-	-	-	-	-	(2,222,598)	-	-
49 Accum Def Income Tax	(18,215,477)	-	-	(483,806)	-	15,121,127	-	(1,648)	235,876
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	(18,215,477)	-	-	(483,806)	-	23,178,964	(2,222,598)	185,686	235,876
56									
57 Total Rate Base:	(18,215,477)	(3,129,652)	(14,480,934)	(483,806)	(1,221,022)	(27,466,813)	5,861,800	(1,634,226)	235,876
58									
59									
60 Estimated ROE impact	0.088%	0.015%	0.069%	0.002%	0.009%	0.221%	-0.061%	0.024%	-0.001%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	94,957	2,424,364	(628,246)	461,779	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFJDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,701,539	-	-	(123,486)	-	(1,862,565)	-	(8,683)	-
71 Schedule "M" Deductions	98,140,579	-	-	-	-	(5,444,424)	-	-	(41,505)
72 Income Before Tax	(94,439,040)	-	-	(123,486)	94,957	6,006,222	(928,246)	453,096	41,505
73									
74 State Income Taxes	(4,287,532)	-	-	(5,606)	4,311	272,682	(42,142)	20,571	1,884
75									
76 Taxable Income	(90,151,507)	-	-	(117,880)	90,646	5,733,540	(886,104)	432,526	39,621
77									
78 Federal Income Taxes	(31,553,028)	-	-	(41,258)	31,726	2,006,739	(310,136)	151,384	13,867

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	(Cont.) Pro Forma	Major Plant
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Additions Tax
	Total Normalized			Construction		Additions	Entries
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	(17,632)	-	-	-	-	-	-
12 Other Power Supply	(522)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(370,457)	-	-	-	-	-	-
19 Total O&M Expenses	(388,611)	-	-	-	-	-	-
20 Depreciation	(2,497,532)	-	-	-	-	-	-
21 Amortization	907,634	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,827,483	-	-	-	-	-	-
24 State	248,325	-	-	-	-	-	-
25 Deferred Income Taxes	(1,333,561)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,236,282)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	1,236,282	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,474,379	-	2,301,646	43,554,024	-	-	-
34 Plant Held for Future Use	(14,480,934)	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	0	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(1,005,085)	(1,005,085)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(14,011,640)	(1,005,085)	2,301,646	43,554,024	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	8,245,172	-	-	-	-	-	-
48 Accum Prov For Amort	(2,222,598)	-	-	-	-	-	-
49 Accum Def Income Tax	14,871,548	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	3,729,705	-	-	3,729,705	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	24,623,827	-	-	3,729,705	-	-	-
56							
57 Total Rate Base:	10,612,187	(1,005,085)	2,301,646	43,554,024	3,729,705	-	-
58							
59							
60 Estimated ROE impact	0.021%	0.005%	-0.011%	-0.205%	-0.018%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,976,509	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(1,994,734)	-	-	-	-	-	-
71 Schedule "M" Deductions	(5,485,929)	-	-	-	-	-	-
72 Income Before Tax	5,469,704	-	-	-	-	-	-
73							
74 State Income Taxes	248,325	-	-	-	-	-	-
75							
76 Taxable Income	5,221,380	-	-	-	-	-	-
77							
78 Federal Income Taxes	1,827,483	-	-	-	-	-	-

	8.6.1 (Cont.) Major Plant Additions Tax Entries	8.7 Miscellaneous Rate Base	8.8 FERC 105 (PHFU)	8.9 Trojan Amortization	8.10 Regulatory Asset Amortization	8.11 Remove Rolling Hills	8.12 Klamath Hydroelectric Settlement	8.13 Misc Asset Sales and Removals	8.14 Powerdale Hydro Removal
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	(522)	-	(17,632)	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	(370,457)	-	-	-
19 Total O&M Expenses	-	-	-	-	-	(370,980)	-	(17,632)	-
20 Depreciation	-	-	-	-	-	(2,053,384)	-	(444,147)	-
21 Amortization	-	-	-	-	-	-	907,634	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(41,258)	-	2,006,739	(303,249)	151,384	13,867
24 State	-	-	-	(5,806)	-	272,682	(41,207)	20,571	1,884
25 Deferred Income Taxes	-	-	-	46,864	-	(1,367,988)	-	3,295	(15,752)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	(9)	-	(1,512,931)	563,178	(286,529)	(0)
29									
30 Operating Rev For Return:	-	-	-	0	-	1,512,931	(563,178)	286,529	0
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	(50,645,777)	8,084,398	(1,810,912)	-
34 Plant Held for Future Use	-	-	(14,480,934)	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	0	-	-	-	-
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:	-	-	(14,480,934)	-	0	(50,645,777)	8,084,398	(1,810,912)	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	8,057,838	-	187,334	-
48 Accum Prov For Amort	-	-	-	-	-	-	(2,222,598)	-	-
49 Accum Def Income Tax	-	-	-	(483,806)	-	15,121,127	-	(1,648)	235,876
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	-	(483,806)	-	23,178,964	(2,222,598)	185,686	235,876
56									
57 Total Rate Base:	-	-	(14,480,934)	(483,806)	0	(27,466,813)	5,861,800	(1,634,226)	235,876
58									
59									
60 Estimated ROE impact	0.000%	0.000%	0.069%	0.002%	0.000%	0.221%	-0.061%	0.024%	-0.001%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	-	2,424,364	(907,634)	461,779	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFJDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(123,486)	-	(1,862,565)	-	(6,683)	-
71 Schedule "M" Deductions	-	-	-	-	-	(5,444,424)	-	-	(41,505)
72 Income Before Tax	-	-	-	(123,486)	-	6,006,222	(907,634)	453,096	41,505
73									
74 State Income Taxes	-	-	-	(5,806)	-	272,682	(41,207)	20,571	1,884
75									
76 Taxable Income	-	-	-	(117,680)	-	5,733,540	(866,427)	432,526	39,621
77									
78 Federal Income Taxes	-	-	-	(41,258)	-	2,006,739	(303,249)	151,384	13,867

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	(Cont.) Pro Forma	Major Plant
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Additions Tax
	Total Normalized			Construction		Additions	Entries
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	563,712	-	-	-	-	-	563,712
24 State	76,599	-	-	-	-	-	76,599
25 Deferred Income Taxes	(640,311)	-	-	-	-	-	(640,311)
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	75,371,875	-	-	-	75,371,875	-	-
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	27,286	27,286	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	75,399,161	27,286	-	-	75,371,875	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	320,156	-	-	-	-	-	320,156
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	320,156	-	-	-	-	-	320,156
56							
57 Total Rate Base:	75,719,317	27,286	-	-	75,371,875	-	320,156
58							
59							
60 Estimated ROE impact	-0.320%	0.000%	0.000%	0.000%	0.000%	-0.319%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,687,203	-	-	-	-	-	1,687,203
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,687,203	-	-	-	-	-	1,687,203
73							
74 State Income Taxes	76,599	-	-	-	-	-	76,599
75							
76 Taxable Income	1,610,604	-	-	-	-	-	1,610,604
77							
78 Federal Income Taxes	563,712	-	-	-	-	-	563,712

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	(Cont.) Pro Forma	Major Plant
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Additions Tax
	Total Normalized			Construction		Additions	Entries
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	20,612	-	-	-	-	-	-
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	20,612	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	(94,957)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(31,528,188)	-	-	-	-	-	-
24 State	(4,284,157)	-	-	-	-	-	-
25 Deferred Income Taxes	35,840,554	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(46,136)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	46,136	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	136,755,935	-	(206,118)	(980,091)	-	137,942,144	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	4,160,575	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,221,022)	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(7,290,227)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(536,838)	(485,811)	(51,027)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	131,868,423	(485,811)	(257,145)	(980,091)	-	137,942,144	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(18,215,477)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(18,215,477)	-	-	-	-	-	-
56							
57 Total Rate Base:	113,652,946	(485,811)	(257,145)	(980,091)	-	137,942,144	-
58							
59							
60 Estimated ROE impact	-0.441%	0.002%	0.001%	0.004%	0.000%	0.000%	-0.534%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	74,345	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,701,539	-	-	-	-	-	-
71 Schedule "M" Deductions	98,140,579	-	-	-	-	-	-
72 Income Before Tax	(94,394,695)	-	-	-	-	-	-
73							
74 State Income Taxes	(4,284,157)	-	-	-	-	-	-
75							
76 Taxable Income	(60,080,538)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(31,528,188)	-	-	-	-	-	-

	8.6.1 (Cont.) Major Plant Additions Tax Entries	8.7 Miscellaneous Rate Base	8.8 FERC 105 (PHFU)	8.9 Trojan Amortization	8.10 Regulatory Asset Amortization	8.11 Remove Rolling Hills	8.12 Klamath Hydroelectric Settlement	8.13 Misc Asset Sales and Removals	8.14 Powerdale Hydro Removal
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	20,612	-	-
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	-	-	-	-	-	-	20,612	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	(94,657)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(31,553,028)	-	-	-	31,726	-	(6,887)	-	-
24 State	(4,287,532)	-	-	-	4,311	-	(936)	-	-
25 Deferred Income Taxes	35,840,554	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6)	-	-	-	(58,020)	-	12,790	-	-
29									
30 Operating Rev For Return:	6	-	-	-	58,020	-	(12,790)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	4,160,575	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	(1,221,022)	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	(7,290,227)	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(3,129,652)	-	-	(1,221,022)	-	-	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(18,215,477)	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	(18,215,477)	-	-	-	-	-	-	-	-
56									
57 Total Rate Base:	(18,215,477)	(3,129,652)	-	-	(1,221,022)	-	-	-	-
58									
59									
60 Estimated ROE impact	0.074%	0.013%	0.000%	0.000%	0.008%	0.000%	-0.001%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	-	94,957	-	(20,612)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,701,539	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	99,140,579	-	-	-	-	-	-	-	-
72 Income Before Tax	(94,439,040)	-	-	-	94,957	-	(20,612)	-	-
73									
74 State Income Taxes	(4,287,532)	-	-	-	4,311	-	(936)	-	-
75									
76 Taxable Income	(90,151,507)	-	-	-	90,646	-	(19,677)	-	-
77									
78 Federal Income Taxes	(31,553,028)	-	-	-	31,726	-	(6,887)	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(1,225,751)	OR	Situs	(1,225,751)	
Cash Working Capital	CWC	2	27,286	OR	Situs	27,286	
Cash Working Capital	CWC	3	452,413	OR	Situs	452,413	
Total			<u>(746,052)</u>			<u>(746,052)</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	REF#
O&M Expense	745,120,268	745,562,019	788,348,966	1.0
Taxes Other Than Income Tax	65,248,483	65,248,483	66,594,295	1.0
Federal Income Tax	22,916,417	23,621,027	3,010,648	1.0
State Income Tax	5,504,022	5,599,766	2,672,046	1.0
Less: Embedded Cost Differential	8,416,830	8,416,830	8,416,830	
Total	<u>847,206,019</u>	<u>848,448,125</u>	<u>869,042,785</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,321,112</u>	<u>2,324,515</u>	<u>2,380,939</u>	
Net Lag Days	8.02	8.02	8.02	
Cash Working Capital	<u>18,610,995</u>	<u>18,638,281</u>	<u>19,090,695</u>	
Unadjusted Cash Working Capital	19,836,747	18,610,995	18,638,281	
Cash Working Capital Adjustment	<u>(1,225,751)</u>	<u>27,286</u>	<u>452,413</u>	

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	9,383,655	SE	24.528%	2,301,646	Below
Other Tangible Property	399	3	(840,328)	SE	24.528%	(206,118)	Below
			<u>8,543,327</u>			<u>2,095,529</u>	Below
Final Reclamation Liability	2533	3	(208,034)	SE	24.528%	(51,027)	8.2.2

Adjustment Detail

December 2013 13 Month Avg Balance			9,383,655				8.2.1
December 2014 13 Month Avg Balance			<u>8,543,327</u>				8.2.1
Adj to December 2014 13 Month Avg Balance			(840,328)				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 2014. The adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp
Results of Operations - December 2013
Trapper Mine Rate Base

DESCRIPTION	Dec-12 Actual	Jan-13 Actual	Feb-13 Actual	Mar-13 Actual	Apr-13 Actual	May-13 Actual	Jun-13 Actual	Jul-13 Actual	Aug-13 Actual	Sep-13 Actual	Oct-13 Actual	Nov-13 Actual	Dec-13 Actual
Property, Plant, and Equipment													
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	116,375,776	116,513,293	116,672,425	116,712,880	116,716,475	116,753,808	116,706,627	116,784,858	118,141,732	118,194,288
Total Property, Plant, and Equipment	130,114,654	130,231,402	130,382,228	130,450,777	130,588,294	130,747,426	130,787,881	130,791,476	130,828,809	130,781,628	130,859,859	132,216,733	132,269,289
Accumulated Depreciation	(94,948,967)	(95,501,565)	(96,020,063)	(96,447,326)	(97,009,382)	(97,550,283)	(98,080,842)	(98,578,743)	(99,078,122)	(99,514,861)	(100,070,281)	(100,564,278)	(101,112,436)
Total Property, Plant, and Equipment	35,165,687	34,729,837	34,362,165	34,003,451	33,578,912	33,197,143	32,707,039	32,212,733	31,750,687	31,266,767	30,789,578	31,652,455	31,156,853
Other													
Inventories	6,690,855	8,521,179	7,440,223	7,474,021	7,913,018	8,175,358	8,457,816	8,408,414	8,297,513	8,169,091	8,163,259	8,010,798	8,256,125
Prepaid Expenses	449,182	426,234	422,921	472,086	440,399	436,593	450,530	416,569	444,264	397,526	757,634	603,736	455,531
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	2,613,637	2,500,000	2,386,364	2,272,728	2,159,091	2,045,455	1,931,819	1,818,182	1,704,546	1,590,910	1,477,273	1,363,637
Advance Royalty - State 206-13	10,000	10,000	10,000	10,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Other	10,377,310	12,071,050	10,873,144	10,842,471	11,146,145	11,291,042	11,473,801	11,276,802	11,079,959	10,791,163	11,031,803	10,611,807	10,595,293
Total Rate Base	45,542,997	46,800,887	45,235,309	44,845,922	44,725,057	44,488,185	44,180,840	43,489,535	42,830,646	42,057,930	41,821,381	42,264,262	41,752,146
PacifiCorp Share	9,746,201	10,015,390	9,680,356	9,597,027	9,571,162	9,520,472	9,454,700	9,306,760	9,165,758	9,000,397	8,949,776	9,044,552	8,934,959

DESCRIPTION	Dec-13 Actual	Jan-14 Actual	Feb-14 Forecast	Mar-14 Forecast	Apr-14 Forecast	May-14 Forecast	Jun-14 Forecast	Jul-14 Forecast	Aug-14 Forecast	Sep-14 Forecast	Oct-14 Forecast	Nov-14 Forecast	Dec-14 Forecast
Property, Plant, and Equipment													
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	118,194,288	118,782,564	119,238,647	120,184,231	120,308,147	120,737,064	120,895,981	120,921,564	120,947,147	120,972,731	120,998,314	121,023,897	121,049,481
Total Property, Plant, and Equipment	132,269,289	132,857,565	133,313,648	134,259,232	134,383,148	134,812,065	134,970,982	134,996,565	135,022,148	135,047,732	135,073,315	135,098,898	135,124,482
Accumulated Depreciation	(101,112,436)	(101,638,279)	(102,147,507)	(102,714,168)	(103,260,090)	(103,726,848)	(104,222,257)	(104,728,527)	(105,219,055)	(105,700,232)	(106,142,963)	(106,547,702)	(106,986,856)
Total Property, Plant, and Equipment	31,156,853	31,219,286	31,166,141	31,545,064	31,123,058	31,085,217	30,748,724	30,268,038	29,803,093	29,347,500	28,930,352	28,551,197	28,137,626
Other													
Inventories	8,256,125	8,050,629	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Prepaid Expenses	455,531	508,164	278,703	310,787	264,842	218,896	172,950	127,005	81,059	35,114	456,909	410,525	364,140
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	1,363,637	1,250,000	1,136,364	1,022,727	909,091	795,454	681,818	568,182	454,545	340,909	227,273	113,636	-
Advance Royalty - State 206-13	20,000	20,000	20,000	20,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total Other	10,595,293	10,328,793	10,135,067	10,053,515	9,903,933	9,744,351	9,584,769	9,425,187	9,265,604	9,106,022	9,414,182	9,254,161	9,094,140
Total Rate Base	41,752,146	41,548,079	41,301,208	41,598,579	41,026,991	40,829,567	40,333,493	39,693,225	39,068,698	38,453,522	38,344,534	37,805,357	37,231,766
PacifiCorp Share	8,934,959	8,891,289	8,839,459	8,902,096	8,779,776	8,737,527	8,631,367	8,494,350	8,360,701	8,229,054	8,205,730	8,090,346	7,967,598

December 2013 13-Month Avg. Balance: 9,383,655 Ref 8.2
December 2014 13-Month Avg. Balance: 8,543,327 Ref 8.2

Rocky Mountain Power
 Results of Operations - December 2013
 Trapper Mine
 Final Reclamation Liability

Actuals

Description:	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	(5,273,529)	(5,296,902)	(5,313,263)	(5,331,202)	(5,349,127)	(5,365,711)	(5,382,098)	(5,401,586)	(5,415,723)	(5,436,146)	(5,448,479)	(5,466,807)

Forecast

Description:	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Final Reclamation Liability	(5,484,178)	(5,499,651)	(5,517,188)	(5,535,756)	(5,552,261)	(5,569,797)	(5,589,877)	(5,607,726)	(5,626,690)	(5,646,770)	(5,663,504)	(5,683,584)

12 Month Average :

January 2013 - December 2013	(5,373,381)
January 2013 - December 2014	(5,581,415)
Adjustment to Rate Base	<u>(208,034)</u> Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	177,566,787	SE	24.528%	43,554,024	Below
Other Tangible Property	399	3	(3,995,763)	SE	24.528%	(980,091)	Below
			<u>173,571,024</u>			<u>42,573,934</u>	

Adjustment Detail

Dec 2013 13 Month Avg Balance	177,566,787	8.3.1
Dec 2014 13 Month Avg Balance	173,571,024	8.3.1
Adj to Dec 2014 13 Mo Avg Balance	<u>(3,995,763)</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 2013
Bridger Mine Rate Base
13 Month Average
(000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-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
1 Structure, Equipment, Mine Dev.	455,659	456,430	456,455	457,928	460,494	458,671	460,757	461,129	461,208	457,982	456,993	456,511	461,035
2 Materials & Supplies	15,803	15,738	16,353	16,987	16,966	15,906	17,234	17,026	18,230	17,912	18,919	18,944	18,107
4 Pit Inventory	43,518	43,200	42,520	43,695	45,152	43,540	40,959	43,110	47,849	49,913	47,806	44,070	41,993
5 Deferred Long Wall Costs	1,076	743	650	385	497	1,507	1,592	1,473	1,347	1,041	854	824	657
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(243,515)	(246,168)	(248,735)	(251,183)	(253,753)	(255,215)	(257,499)	(260,048)	(262,598)	(256,538)	(257,984)	(259,156)	(260,404)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	272,541	269,943	267,242	267,812	269,357	264,408	263,044	262,690	266,036	270,310	266,587	261,194	261,388
PacifiCorp Share (66.67%)	181,694	179,962	178,161	178,542	179,571	176,272	175,363	175,127	177,358	180,207	177,725	174,129	174,259

Bridger Total	Actual	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
1 Structure, Equipment, Mine Dev.	461,035	464,818	465,355	465,882	466,319	466,902	468,002	473,499	478,869	480,796	484,624	490,813	491,640
2 Materials & Supplies	18,107	17,999	17,952	17,905	17,857	17,810	17,763	17,716	17,669	17,622	17,575	17,528	17,205
4 Pit Inventory	41,993	41,381	43,118	48,791	50,818	51,423	49,807	39,777	44,153	40,123	35,741	36,141	38,744
5 Deferred Long Wall Costs	657	1,830	1,325	854	522	110	2,764	2,764	2,717	1,956	1,317	682	395
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(260,404)	(262,767)	(265,587)	(268,169)	(270,639)	(273,099)	(275,396)	(277,747)	(280,265)	(283,200)	(286,111)	(289,068)	(292,070)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	261,388	263,261	262,162	265,262	264,877	263,146	262,939	256,008	263,142	257,296	253,145	256,095	255,914
PacifiCorp Share (66.67%)	174,259	175,507	174,775	176,841	176,585	175,430	175,293	170,672	175,428	171,531	168,764	170,730	170,609

December 2012 - 2013 13M Avg. Balance	177,567	Ref 8.3
December 2013 - 2014 13M Avg. Balance	173,571	Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(45,009)	CA	Situs	-	
Customer Advances	252	1	3,514,955	OR	Situs	3,514,955	
Customer Advances	252	1	(151,105)	WA	Situs	-	
Customer Advances	252	1	(123,569)	ID	Situs	-	
Customer Advances	252	1	(3,158,847)	UT	Situs	-	
Customer Advances	252	1	(888,617)	WY	Situs	-	
Customer Advances	252	1	0	CN	30.394%	0	
Customer Advances	252	1	852,191	SG	25.200%	214,750	
			<u>0</u>			<u>3,729,705</u>	8.4.1

Description of Adjustment:

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

PacifiCorp
 Results of Operations - December 2013
 Customer Advances for Construction

13 Month Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(3,891)	(48,900)	(45,009)	Ref. 8.4.1
252OR	(4,133,215)	(618,260)	3,514,955	Ref. 8.4.1
252WA	(27,537)	(178,642)	(151,105)	Ref. 8.4.1
252IDU	(15,998)	(139,567)	(123,569)	Ref. 8.4.1
252UT	(1,537,297)	(4,696,144)	(3,158,847)	Ref. 8.4.1
252WYP	(53,580)	(1,258,980)	(1,205,400)	Ref. 8.4.1
252WYU	(316,783)	-	316,783	Ref. 8.4.1
252CN	(0)	-	0	Ref. 8.4.1
252SG	(16,165,354)	(15,313,163)	852,191	Ref. 8.4.1
Total	(22,253,656)	(22,253,656)	0	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	2	16,929,794	SG	25.200%	4,266,272	
Steam Production	312	2	-	SG	25.200%	-	
Hydro Production	332	2	15,276,459	SG-P	25.200%	3,849,635	
Hydro Production	332	2	-	SG-U	25.200%	-	
Hydro Production	332	2	-	SG	25.200%	-	
Other Production	343	2	9,631,447	SG	25.200%	2,427,104	
Other Production	343	2	-	SG-W	25.200%	-	
Transmission	355	2	201,245,216	SG	25.200%	50,713,368	
Distribution - California	364	2	-	CA	Situs	-	
Distribution - Oregon	364	2	9,239,033	OR	Situs	9,239,033	
Distribution - Washington	364	2	57,305	WA	Situs	-	
Distribution - Utah	364	2	7,282,148	UT	Situs	-	
Distribution - Idaho	364	2	-	ID	Situs	-	
Distribution - Wyoming	364	2	412,144	WY	Situs	-	
General Plant - California	397	2	321,610	CA	Situs	-	
General Plant - Oregon	397	2	1,163,719	OR	Situs	1,163,719	
General Plant - Washington	397	2	744,529	WA	Situs	-	
General Plant - Utah	397	2	932,713	UT	Situs	-	
General Plant - Idaho	397	2	595,638	ID	Situs	-	
General Plant - Wyoming	397	2	503,624	WY	Situs	-	
General Plant	397	2	6,034,941	SO	26.735%	1,613,435	
General Plant	397	2	-	SE	24.528%	-	
General Plant	397	2	6,332,507	SG	25.200%	1,595,778	
Mining Plant	399	2	2,048,345	SE	24.528%	502,423	
Intangible Plant	303	2	3,882	SO	26.735%	1,038	
Intangible Plant	303	2	-	ID	Situs	-	
Intangible Plant	303	2	-	UT	Situs	-	
Intangible Plant	303	2	-	WA	Situs	-	
Intangible Plant	303	2	273	SG	25.200%	69	
Intangible Plant	303	2	-	OR	Situs	-	
Intangible Plant	303	2	-	CA	Situs	-	
Intangible Plant	302	2	-	SG-P	25.200%	-	
			<u>278,755,326</u>			<u>75,371,875</u>	8.5.2

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2013 and the year ending December 2014. These additions are included into rate base using a 13 month average methodology .

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Steam Production	312	3	78,519,009	SG	25.200%	19,786,624	
Steam Production	312	3	-	SG	25.200%	-	
Hydro Production	332	3	45,681,636	SG-P	25.200%	11,511,675	
Hydro Production	332	3	-	SG-U	25.200%	-	
Hydro Production	332	3	-	SG	25.200%	-	
Other Production	343	3	355,676,559	SG	25.200%	89,629,739	
Other Production	343	3	-	SG-W	25.200%	-	
Transmission	355	3	54,545,148	SG	25.200%	13,745,262	
Distribution - California	364	3	-	CA	Situs	-	
Distribution - Oregon	364	3	-	OR	Situs	-	
Distribution - Washington	364	3	3,665,228	WA	Situs	-	
Distribution - Utah	364	3	-	UT	Situs	-	
Distribution - Idaho	364	3	-	ID	Situs	-	
Distribution - Wyoming	364	3	3,169,745	WY	Situs	-	
General Plant - California	397	3	-	CA	Situs	-	
General Plant - Oregon	397	3	-	OR	Situs	-	
General Plant - Washington	397	3	-	WA	Situs	-	
General Plant - Utah	397	3	-	UT	Situs	-	
General Plant - Idaho	397	3	-	ID	Situs	-	
General Plant - Wyoming	397	3	-	WY	Situs	-	
General Plant	397	3	5,216,584	SO	26.735%	1,394,649	
General Plant	397	3	2,115,164	SG	25.200%	533,017	
Mining Plant	399	3	-	SE	24.528%	-	
Intangible Plant	303	3	5,016,582	SO	26.735%	1,341,178	
Intangible Plant	303	3	-	SE	24.528%	-	
Intangible Plant	303	3	-	SG	25.200%	-	
Intangible Plant	303	3	-	WY	Situs	-	
Intangible Plant	302	3	-	SG-P	25.200%	-	
			<u>553,605,656</u>			<u>137,942,144</u>	8.5.2

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2013 and the year ending December 2014. 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 2013
Major Plant Addition Summary

Description	Factor	Jan13 to Dec13 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan14 to Dec14 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	SG	43,463,995	16,929,794	157,590,029	78,519,009	95,448,803
Various	SSGCH	-	-	-	-	-
Total Steam Plant		43,463,995	16,929,794	157,590,029	78,519,009	95,448,803
Hydro Production Plant:						
Various	SG-P	19,259,703	15,276,459	68,831,678	45,681,636	60,958,095
Various	SG-U	-	-	-	-	-
Total Hydro Plant		19,259,703	15,276,459	68,831,678	45,681,636	60,958,095
Other Production Plant:						
Various Wind Other	SG-W	-	-	-	-	-
Various	SG	16,362,185	9,631,447	660,713,018	355,676,559	365,308,006
Total Other Plant		16,362,185	9,631,447	660,713,018	355,676,559	365,308,006
Transmission Plant:						
Various	SG	467,435,691	201,245,216	116,861,819	54,545,148	255,790,364
Total Transmission Plant		467,435,691	201,245,216	116,861,819	54,545,148	255,790,364
Distribution Plant:						
California	CA	-	-	-	-	-
Oregon	OR	9,991,326	9,239,033	-	-	9,239,033
Washington	WA	62,080	57,305	13,197,967	3,665,228	3,722,533
Utah	UT	15,618,940	7,282,148	-	-	7,282,148
Idaho	ID	-	-	-	-	-
Wyoming	WYP	3,509,632	412,144	5,173,591	3,169,745	3,581,888
Total Distribution Plant		29,181,978	16,990,629	18,371,558	6,834,973	23,825,602
General Plant:						
California	CA	1,276,785	321,610	-	-	321,610
Oregon	OR	1,919,867	1,163,719	-	-	1,163,719
Washington	WA	819,750	744,529	-	-	744,529
Utah	UT	2,486,714	932,713	-	-	932,713
Idaho	ID	1,703,740	595,638	-	-	595,638
Wyoming	WYP	1,128,454	503,624	-	-	503,624
General	SO	10,757,306	6,034,941	10,332,073	5,216,584	11,251,525
General	SE	-	-	-	-	-
General	SG	9,816,502	6,332,507	4,526,917	2,115,164	8,447,671
Total General Plant		29,909,117	16,629,282	14,858,990	7,331,749	23,961,030
Mining Plant:						
Coal Mine	SE	6,935,120	2,048,345	-	-	2,048,345
Total Mining Plant		6,935,120	2,048,345	-	-	2,048,345
Intangible Plant:						
General	SO	5,607	3,882	6,216,409	5,016,582	5,020,464
General	ID	-	-	-	-	-
General	UT	-	-	-	-	-
General	WA	-	-	-	-	-
General	SG	343	273	-	-	273
General	OR	-	-	-	-	-
General	CA	-	-	-	-	-
Total Intangible Plant		5,949	4,155	6,216,409	5,016,582	5,020,737
Total Electric Plant in Service		612,553,737	278,755,326	1,043,443,501	553,605,656	832,360,982
		Ref. 8.5.5	Ref. 8.5	Ref. 8.5.7	Ref. 8.5.1	

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

Project Description	Account	Factor	In-Service Date	CY2013 Plant Additions
Steam Production				
Mobile Radio Replacement Project	312	SG	CY2013	34,738
U1 TURBINE EXHAUST CASING	312	SG	CY2013	2,295,994
U0 - Igniter Fuel Oil System	312	SG	CY2013	2,211,524
JB U2 Turbine Upgrade HP/IP/LP	312	SG	CY2013	30,219,675
U2 Replace Cooling Tower 12/13	312	SG	CY2013	5,427,543
NAU U2 Flue Gas Desulfurization Sys	312	SG	CY2013	3,274,522
Steam Production Total				43,463,995
Hydro Production				
Merwin Spillway Tainter Gate Rehab	332	SG-P	CY2013	3,780,792
North Umpqua Coating Projects (Mandated)	332	SG-P	CY2013	3,131,023
Soda Springs Dam Flood Protection	332	SG-P	CY2013	2,026,787
ILR 4.3 Merwin Fish Trap, Lift and Conve	332	SG-P	CY2013	10,321,100
Hydro Production Total				19,259,703
Other Production				
U11 Combustion Overhaul-CY2013	343	SG	CY2013	3,180,266
U12 Combustion Overhaul-CY2013	343	SG	CY2013	3,082,755
11 Combustion Turbine Exhaust Cylinder R	343	SG	CY2013	6,976,598
12 Combustion Turbine Exhaust Cylinder C	343	SG	CY2013	3,122,566
Other Production Total				16,362,185
Transmission				
Fort Douglas-New 138-12.5 kV Sub & Trans	355	SG	CY2013	773,735
TMP01 - MAPL Pump Station	355	SG	CY2013	222,254
Red Butte Wy Increase Sub Capacity	355	SG	CY2013	3,134,153
Line 3 Convert to 115kV	355	SG	CY2013	2,213,081
Knott Sub: Incr. 11.7 kV Cap., Expand 11	355	SG	CY2013	14,871
UNIT 3 GSU TRANSFORMER	355	SG	CY2013	3,182,472
U1 Replace / Rewind GSU	355	SG	CY2013	3,129,890
U1 - GENERATOR STEP-UP TRANSFORMER SPARE	355	SG	CY2013	2,276,870
COPCO II 230-115kV Transformer - TPL002	355	SG	CY2013	3,612,523
Bridger-Borah-Midpoint Idaho Pmt	355	SG	CY2013	1,692,319
Sigurd Red Butte Crystal 345kV Line	355	SG	CY2013	2,022,781
Lake Side 2 Interconnect Q0301	355	SG	CY2013	12,946,335
NO - Q313 ENEL Cove Fort - LGI	355	SG	CY2013	4,708,487
90th SW Jordan Taylorsville 138kV Ln Rbl	355	SG	CY2013	6,092,588
Lone Pine to Baldy 115kV Reconductor	355	SG	CY2013	2,064,801
Southwest WY Silver Creek Build 138kV Ln	355	SG	CY2013	7,636,011
NM-NERC Ln Rating Project-Med. Prior. Ln	355	SG	CY2013	2,000,537
OR-NERC Ln Rating Proj-Medium Priority Ln	355	SG	CY2013	3,586,270
Carbon County System Reinforcement	355	SG	CY2013	10,977,083
Facebook Data Ctr Ph 2 Tom McCall Ind Pk	355	SG	CY2013	2,335,127

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

Project Description	Account	Factor	In-Service Date	CY2013 Plant
				Additions
UT-NERC Ln Rating Project-Med. Prior. Ln	355	SG	CY2013	13,241,730
Mona-Oquirrh Line	355	SG	CY2013	354,180,894
WASH - NERC Ln Rating Proj-Med Priority	355	SG	CY2013	2,020,076
Clover Sub Instl 345-138kV Sub & Lines	355	SG	CY2013	5,296,790
Oregon Basin: Increase Cap: 230-69 kV	355	SG	CY2013	2,327,815
Black Rock New 230-69kV Substation	355	SG	CY2013	12,583,571
Terminal Sub 345-138kV Trnsf to 700mVA	355	SG	CY2013	3,162,625
Transmission Total				467,435,691
Distribution				
Fort Douglas-New 138-12.5 kV Sub & Trans	364	UT	CY2013	8,121,661
TMP01 - MAPL Pump Station	364	UT	CY2013	2,571,053
Mobile Radio Replacement Project	364	OR	CY2013	438,241
Mobile Radio Replacement Project	364	UT	CY2013	151,459
Mobile Radio Replacement Project	364	WYP	CY2013	14,129
Mobile Radio Replacement Project	364	WYP	CY2013	936,295
Red Butte Wy Increase Sub Capacity	364	WYP	CY2013	2,177,144
Line 3 Convert to 115kV	364	OR	CY2013	1,980,941
Knott Sub: Incr. 11.7 kV Cap., Expand 11	364	OR	CY2013	6,699,151
Lake Side 2 Interconnect Q0301	364	UT	CY2013	194,829
NO - Q313 ENEL Cove Fort - LGI	364	UT	CY2013	34,905
90th SW Jordan Taylorsville 138kV Ln Rbl	364	UT	CY2013	1,316,404
Lone Pine to Baldy 115kV Reconductor	364	OR	CY2013	85,163
Southwest WY Silver Creek Build 138kV Ln	364	UT	CY2013	29,236
Southwest WY Silver Creek Build 138kV Ln	364	WYP	CY2013	372,839
Southwest WY Silver Creek Build 138kV Ln	364	WYP	CY2013	5,837
OR-NERC Ln Rating Proj-Medium Priority Ln	364	OR	CY2013	29,239
Facebook Data Ctr Ph 2 Tom McCall Ind Pk	364	OR	CY2013	758,590
UT-NERC Ln Rating Project-Med. Prior. Ln	364	UT	CY2013	637,060
WASH - NERC Ln Rating Proj-Med Priority	364	WA	CY2013	62,080
Oregon Basin: Increase Cap: 230-69 kV	364	WYP	CY2013	3,388
Purchase 138-26.4x13.2 Mobile	364	UT	CY2013	2,540,738
Terminal Sub 345-138kV Trnsf to 700mVA	364	UT	CY2013	21,594
Distribution Total				29,181,978
General				
Data CenterSwitch RPL	397	SO	CY2013	3,490,681
Fort Douglas-New 138-12.5 kV Sub & Trans	397	SG	CY2013	55,612
Fort Douglas-New 138-12.5 kV Sub & Trans	397	UT	CY2013	60,747
Mobile Radio Replacement Project	397	CA	CY2013	787
Mobile Radio Replacement Project	397	CA	CY2013	1,275,957
Mobile Radio Replacement Project	397	CA	CY2013	41
Mobile Radio Replacement Project	397	ID	CY2013	12,533
Mobile Radio Replacement Project	397	ID	CY2013	1,691,207
Mobile Radio Replacement Project	397	OR	CY2013	11,093
Mobile Radio Replacement Project	397	OR	CY2013	1,908,561
Mobile Radio Replacement Project	397	OR	CY2013	212
Mobile Radio Replacement Project	397	SG	CY2013	2,660,122
Mobile Radio Replacement Project	397	SG	CY2013	738,973
Mobile Radio Replacement Project	397	SG	CY2013	1,841,257
Mobile Radio Replacement Project	397	SO	CY2013	2,128,979
Mobile Radio Replacement Project	397	SO	CY2013	3,605,337

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

Project Description	Account	Factor	In-Service Date	CY2013 Plant Additions
Mobile Radio Replacement Project	397	SO	CY2013	943,748
Mobile Radio Replacement Project	397	UT	CY2013	2,002,682
Mobile Radio Replacement Project	397	WA	CY2013	819,713
Mobile Radio Replacement Project	397	WA	CY2013	37
Mobile Radio Replacement Project	397	WYP	CY2013	824,617
Mobile Radio Replacement Project	397	WYP	CY2013	303,837
Line 3 Convert to 115kV	397	SG	CY2013	12
Bridger-Borah-Midpoint Idaho Pmt	397	SO	CY2013	603,943
Lake Side 2 Interconnect Q0301	397	SG	CY2013	201,566
Lake Side 2 Interconnect Q0301	397	SO	CY2013	782
NO - Q313 ENEL Cove Fort - LGI	397	SG	CY2013	489,917
90th SW Jordan Taylorsville 138kV Ln Rbl	397	SG	CY2013	1,504
Lone Pine to Baldy 115kV Reconductor	397	SO	CY2013	1,262
Southwest WY Silver Creek Build 138kV Ln	397	SG	CY2013	7,713
Southwest WY Silver Creek Build 138kV Ln	397	SO	CY2013	(726)
Carbon County System Reinforcement	397	SG	CY2013	16,555
Carbon County System Reinforcement	397	UT	CY2013	144,959
West of Populus Transmission Path Upgrds	397	SG	CY2013	2,958,835
Facebook Data Ctr Ph 2 Tom McCall Ind Pk	397	SG	CY2013	50,267
Mona-Oquirrh Line	397	SG	CY2013	158,126
WASH - NERC Ln Rating Proj-Med Priority	397	SO	CY2013	1,323
Clover Sub Instl 345-138kV Sub & Lines	397	SG	CY2013	147,619
Clover Sub Instl 345-138kV Sub & Lines	397	SO	CY2013	(18,111)
Black Rock New 230-69kV Substation	397	SG	CY2013	498,374
Terminal Sub 345-138kV Trnsf to 700mVA	397	SG	CY2013	(9,951)
Terminal Sub 345-138kV Trnsf to 700mVA	397	SO	CY2013	89
Terminal Sub 345-138kV Trnsf to 700mVA	397	UT	CY2013	278,326
General Total				29,909,117
Intangible				
Mobile Radio Replacement Project	303	SO	CY2013	1,241
Mobile Radio Replacement Project	303	SO	CY2013	2,030
Mobile Radio Replacement Project	303	SO	CY2013	2,336
Facebook Data Ctr Ph 2 Tom McCall Ind Pk	303	SG	CY2013	343
Intangible Total				5,949
Mining				
DEER CREEK-(1) CONTINUOUS MINER	399	SE	CY2013	2,655,481
COTTONWOOD PREP PLANT-IMPROVEMENTS	399	SE	CY2013	4,279,638
Mining Total				6,935,120
				612,553,737

Ref. 8.5.2

PacifiCorp
 Results of Operations - December 2013
 Major Plant Addition Detail - CY 2014

Project Description	Account	Factor	In-Service Date	CY2014 Plant Additions
Steam Production				
JB U1 Replace Cooling Tower 13/14	312	SG	Jun-14	6,075,046
Bundell Proj Dev and Well Integration	312	SG	Sep-14	28,367,986
DJ U2 - SSH Pendant Replace	312	SG	May-14	2,789,254
DJ U2 - Replace RH Header & Terminal Tubes	312	SG	May-14	2,428,338
Colstrip 4: Generator Repair	312	SG	Oct-14	2,169,646
HTN U1 FGD Inlet Duct Header Replacement	312	SG	Nov-14	2,326,217
HTN U1 Submerged Drag Chain Conveyor	312	SG	Nov-14	8,723,817
HTN U1 Boiler Replace Vertical Low Temp Supe	312	SG	Nov-14	4,904,006
Hunter U1 Reheat Pendant Replacement	312	SG	May-14	6,180,071
Hunter 301 Boiler Finishing Superheat Replaceme	312	SG	May-14	4,512,570
JB U1 Pendant Plat Lower Replacement 14	312	SG	Jun-14	2,447,509
Hunter U1 Clean Air - PM	312	SG	May-14	75,489,945
Hunter U1 NOX LNB Clean Air	312	SG	May-14	11,175,625
Steam Production Total				157,590,029
Hydro Production				
Swift 11 Generator Rewind	332	SG-P	Dec-14	3,459,989
Soda Springs Screen Upgrade	332	SG-P	Jan-14	3,030,066
Swift Side Nets Replacement	332	SG-P	Mar-14	3,458,441
ILR 4.3 Merwin Upstream Collect & Trans	332	SG-P	Mar-14	49,202,459
ILR 8.7 Speelyai Hatchery Water Intake	332	SG-P	Oct-14	2,002,024
ILR 6.2 Merwin Flow Controls	332	SG-P	Oct-14	2,296,706
Yale Upper Rock Block Stabilization	332	SG-P	Oct-14	2,726,219
Swift Main Net Modifications	332	SG-P	Oct-14	2,655,774
Hydro Production Total				68,831,678
Other Production				
Lake Side 2 Build	343	SG	Jun-14	660,713,018
Other Production Total				660,713,018
Transmission				
U2 Main GSU Transformer	355	SG	Mar-14	2,066,026
JB U2 GSU Transformer Upgrade Replacement	355	SG	Aug-14	3,359,989
Line 3 Convert to 115kV - Phase 1and 2	355	SG	Sep 13, Sep 14	2,923,981
Knott Sub Install 115-12.5 kV Transformer - Trans	355	SG	Nov-14	3,413,188
345 x 138 kV AUTO w/12.47 kV Tertiary 700 MVA Transformer	355	SG	Oct-14	4,700,000
Sugarmill-Goshen: 161 kV Line Conversion	355	SG	Jul-14	2,070,000
Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles	355	SG	Feb-14	3,737,294
Goshen Sub Bus Reblid-Kinsport Line Relo - TPL003	355	SG	Apr-14	7,175,995
Populus - Terminal 345 kV line - condemnation settlements	355	SG	Feb-14	8,138,997
ETSR Q1256 Lakeside II Transmission Service	355	SG	Apr-14	11,765,974
Mona Substation Instl New 345 kV Series Reactor	355	SG	Nov-14	3,519,789
Highland Sub - Lehi Rebuild for Network Customer	355	SG	May-15	4,300,000
Jerusalem-Ephraim Tap 46 kV Line Rebuild to 138 kV PH 1	355	SG	May-14	3,237,220
Tooele Replace T1, T3 add 138kV Source - TPL-002	355	SG	Apr-14	9,737,235
Line 37 Conv to 115kV Bld Nickel Mt Sub - Dixon / Days Creek	355	SG	Jun-14	5,838,966
Mona - Limber - Oquirrh 500/345 kV line	355	SG	Jun-14	6,670,383
New 230-69 kV 75 MVA Spare Transformer	355	SG	Oct-14	2,379,329
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	SG	Dec-14	6,381,000
Standpipe Substation Construct New 230 kV Sub	355	SG	Sep 13, Nov 14	25,446,455
Transmission Total				116,861,819

PacifiCorp
 Results of Operations - December 2013
 Major Plant Addition Detail - CY 2014

Project Description	Account	Factor	In-Service Date	CY2014 Plant Additions
Distribution				
Red Butte Substation (Casper, WY): Convert to 115 kV Phase I	364	WYP	May-14	5,173,591
Selah Substation Capacity Relief (25 MVA at Pomona Heights)	364	WA	Dec-14	4,547,967
Union Gap - Add 230 - 115kV Capacity - TPL002	364	WA	Jun-14	8,650,000
Distribution Total				18,371,558
General				
MRR Oregon Mobile Radio Repl Project	397	SO	Mar-14	4,414,551
Mobile Radio Replacement Project	397	SO	Sep-14	2,810,118
Replace 6GHz MW radios Starvout to Fort Rock	397	SO	Sep-14	3,107,404
Blowhard to Glen Canyon Microwave Replacement	397	SG	Jul-14	4,526,917
General Total				14,858,990
Intangible				
Mobility Upgrade / Click Replacement	303	SO	Jan-14	3,889,323
GIS - Fastgate Replacement Phase 1	303	SO	May-14	2,327,086
IntangibleTotal				6,216,409
				1,043,443,501
				Ref. 8.5.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	4,858,566	SG	25.200%	1,224,348	
Schedule M Additions	SCHMAT	2	287,247	SG-P	25.200%	72,386	
Schedule M Additions	SCHMAT	2	-	SG-U	25.200%	-	
Schedule M Additions	SCHMAT	2	7,470	CA	Situs	-	
Schedule M Additions	SCHMAT	2	292,147	OR	Situs	292,147	
Schedule M Additions	SCHMAT	2	201,124	UT	Situs	-	
Schedule M Additions	SCHMAT	2	27,333	WA	Situs	-	
Schedule M Additions	SCHMAT	2	30,832	WY	Situs	-	
Schedule M Additions	SCHMAT	2	13,902	ID	Situs	-	
Schedule M Additions	SCHMAT	2	-	SE	24.528%	-	
Schedule M Additions	SCHMAT	2	367,768	SO	26.735%	98,322	
			<u>6,086,389</u>			<u>1,687,203</u>	
Deferred Tax Expense	41110	2	(1,843,874)	SG	25.200%	(464,652)	
Deferred Tax Expense	41110	2	(109,013)	SG-P	25.200%	(27,471)	
Deferred Tax Expense	41110	2	-	SG-U	25.200%	-	
Deferred Tax Expense	41110	2	(2,835)	CA	Situs	-	
Deferred Tax Expense	41110	2	(110,873)	OR	Situs	(110,873)	
Deferred Tax Expense	41110	2	(76,329)	UT	Situs	-	
Deferred Tax Expense	41110	2	(10,373)	WA	Situs	-	
Deferred Tax Expense	41110	2	(11,701)	WY	Situs	-	
Deferred Tax Expense	41110	2	(5,276)	ID	Situs	-	
Deferred Tax Expense	41110	2	-	SE	24.528%	-	
Deferred Tax Expense	41110	2	(139,572)	SO	26.735%	(37,314)	
			<u>(2,309,846)</u>			<u>(640,311)</u>	
Accum Def Inc Tax Bal	282	2	921,937	SG	25.200%	232,326	
Accum Def Inc Tax Bal	282	2	54,507	SG-P	25.200%	13,736	
Accum Def Inc Tax Bal	282	2	-	SG-U	25.200%	-	
Accum Def Inc Tax Bal	282	2	1,418	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	55,437	OR	Situs	55,437	
Accum Def Inc Tax Bal	282	2	38,165	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	5,187	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	5,851	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	2,638	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	-	SE	24.528%	-	
Accum Def Inc Tax Bal	282	2	69,786	SO	26.735%	18,657	
			<u>1,154,926</u>			<u>320,156</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2013 and the year ending December 2014. 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 2013
(Cont.) Major Plant Additions Tax Entries

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Schedule M Additions	SCHMAT	3	14,056,572	SG	25.200%	3,542,226	
Schedule M Additions	SCHMAT	3	106,332	WA	Situs	-	
Schedule M Additions	SCHMAT	3	91,383	WY	Situs	-	
Schedule M Additions	SCHMAT	3	595,899	SO	26.735%	159,313	
Schedule M Additions	SCHMAT	3	-	SE	24.528%	-	
			<u>14,850,186</u>			<u>3,701,539</u>	
Schedule M Deductions	SCHMDT	3	387,663,787	SG	25.200%	97,690,453	
Schedule M Deductions	SCHMDT	3	494,913	WA	Situs	-	
Schedule M Deductions	SCHMDT	3	194,010	WY	Situs	-	
Schedule M Deductions	SCHMDT	3	1,683,666	SO	26.735%	450,126	
Schedule M Deductions	SCHMDT	3	-	SE	24.528%	-	
			<u>390,036,376</u>			<u>98,140,579</u>	
Deferred Tax Expense	41010	3	141,787,659	SG	25.200%	35,730,189	
Deferred Tax Expense	41010	3	147,473	WA	Situs	-	
Deferred Tax Expense	41010	3	38,949	WY	Situs	-	
Deferred Tax Expense	41010	3	412,812	SO	26.735%	110,365	
Deferred Tax Expense	41010	3	-	SE	24.528%	-	
			<u>142,386,893</u>			<u>35,840,554</u>	
Accum Def Inc Tax Bal	282	3	(72,027,808)	SG	25.200%	(18,150,855)	
Accum Def Inc Tax Bal	282	3	(85,177)	WA	Situs	-	
Accum Def Inc Tax Bal	282	3	(25,433)	WY	Situs	-	
Accum Def Inc Tax Bal	282	3	(241,715)	SO	26.735%	(64,622)	
Accum Def Inc Tax Bal	282	3	-	SE	24.528%	-	
			<u>(72,380,134)</u>			<u>(18,215,477)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2013 and the year ending December 2014. 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.

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
1 - Fuel Stock - Pro Forma	151	3	(29,560,336)	SE	24.528%	(7,250,633)	8.7.1
1-Fuel Stock-Work Capital Deposit	25316	3	(7,538)	SE	24.528%	(1,849)	8.7.1
1-Fuel Stock-Work Capital Deposit	25317	3	(153,883)	SE	24.528%	(37,745)	8.7.1
2 - Prepaid Overhauls	186M	3	16,510,356	SG	25.200%	4,160,575	8.7.1

Description of Adjustment:

1 - From a 13 month comparative, fuel stock levels as of December 2014 are lower than December 2013 levels due to an decrease in the amount of coal stockpiled, which is partially offset by higher stockpile unit costs. The adjustment also reflects the working capital deposits which are an offset to fuel stock costs.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2014 on an average basis.

PacifiCorp
 Results of Operations - December 2013
 Miscellaneous Rate Base
 13 Month Average Balances - Summary

	Account	2010 Protocol		Dec-2013	Dec-2014	Adjustment to 13 Mon Avg Balance	
		Factor	Factor	13-Mo. Avg Balance	13-Mo. Avg Balance		
1 - Coal Fuel Stock Balances by Plant							
Bridger	151	SE	SE	26,945,703	28,976,535	2,030,832	
Carbon	151	SE	SE	2,792,713	3,052,067	259,354	
Cholla	151	SE	SE	13,217,177	11,121,619	(2,095,558)	
Colstrip	151	SE	SE	1,546,554	1,568,367	21,813	
Craig	151	SE	SE	8,433,975	8,762,431	328,455	
Hayden	151	SE	SE	2,680,611	1,647,450	(1,033,161)	
Hunter	151	SE	SE	74,247,029	64,702,364	(9,544,665)	
Huntington	151	SE	SE	33,997,991	32,546,449	(1,451,542)	
Johnston	151	SE	SE	7,757,908	7,986,991	229,083	
Naughton	151	SE	SE	9,853,235	9,968,373	115,137	
Deer Creek	151	SE	SE	462,811	168,977	(293,834)	
Prep Plant	151	SE	SE	41,649,199	37,088,969	(4,560,230)	
Rock Garden	151	SE	SE	34,081,140	20,515,121	(13,566,020)	
Total				257,666,048	228,105,712	(29,560,336)	Ref. 8.7
1 - Working Capital Deposits							
UAMPS Working Capital Deposit	25316	SE	SE	(3,668,846)	(3,676,385)	(7,538)	Ref. 8.7
DPEC Working Capital Deposit	25317	SE	SE	(2,691,897)	(2,845,780)	(153,883)	Ref. 8.7

	Account	Factor	Factor	Dec-2013	Dec-2014	Adjustment to Average Balance	
				13-Mo. Avg Balance	13-Mo. Avg Balance		
2 - Overhaul Prepayments by Plant							
Lake Side Block 1	186M	SG	SG	17,924,380	21,269,196	3,344,816	
Chehalis	186M	SG	SG	11,330,722	16,456,536	5,125,814	
Currant Creek	186M	SG	SG	3,941,240	10,362,499	6,421,259	
Lake Side Block 2	186M	SG	SG	-	1,618,467	1,618,467	
Total				33,196,342	49,706,698	16,510,356	Ref. 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove PHFU	105	1	(12,487,424)	SG	25.200%	(3,146,804)	
Remove PHFU	105	1	(4,847,316)	UT	Situs	-	
Remove PHFU	105	1	(4,254,106)	OR	Situs	(4,254,106)	
Remove PHFU	105	1	(28,864,773)	SE	24.528%	(7,080,023)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
			<u>(51,136,937)</u>			<u>(14,480,934)</u>	8.8.1

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 2013
 FERC 105 (PHFU)

Primary Account		Secondary Account		Alloc	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	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	2,841	2,841	2,958	2,958	2,973	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,953	2,938
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	156	156	156	821	812	755	755	755	755	755	755	755	755	626
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	746	746	746	746	746	746	746	746	746	746	746	746	746	746
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847
1050000	EL PLT HLD FTR USE	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	26,343	27,632	27,626	27,627	27,627	27,627	27,932	28,378	28,379	28,386	28,392	28,395	28,511	27,912
1059000	EL PLT HLD FTR USE-O	3601000	LAND OWNED IN FEE	CA	683	683	683	683	683	683	683	683	683	683	683	683	683	683
Total (000's)					49,001	50,290	50,401	51,067	51,073	50,996	51,300	51,746	51,748	51,755	51,761	51,764	51,880	51,137

SG	12,487,424	
UT	4,847,316	
OR	4,254,106	
SE	28,864,773	
CA	683,318	
Total	<u>51,136,937</u>	Ref. 8.8

Adjustment to Tax:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Schedule M Adjustment	SCHMAT	1	(492,373)	TROJD	25.080%	(123,486)	
Deferred Income Tax Expense	41110	1	186,860	TROJD	25.080%	46,864	
ADIT Balance	190	1	(1,929,070)	TROJD	25.080%	(483,806)	

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</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Amort Exp to pro forma period	406	3	(376,816)	SG	25.200%	(94,957)	8.10.1
Adjustment to Rate Base:							
Remove amortized Wyodak portion	114	1	(6,720,328)	SG	25.200%	(1,693,508)	8.10.1
Adj Pro Forma Elec Plant Gross Acq	114	3	(8,174,266)	SG	25.200%	(2,059,898)	8.10.1
Remove Wyodak Acc. Amort	115	1	6,720,328	SG	25.200%	1,693,508	8.10.1
Adj Pro Forma Elec Plant Acc. Amort	115	3	3,328,898	SG	25.200%	838,875	8.10.1

Description of Adjustment:

This adjustment replaces the Electric Plant Acquisition adjustment amortization in the base period with that in the pro forma period. A correcting adjustment is also being made to reflect the expiration of the Wyodak portion in June 2013 not reflected in unadjusted results. On a pro forma basis, the change in rate base is caused by the expiration of the Sigurd-Glen portion in September 2014.

The Wyodak portion of the amortization of the Electric Plant Acquisition Adjustment expires in June 30, 2013, and Sigurd-Glen Canyon portion expires in September 30, 2014, reducing the amortization in the pro forma period.

Remove Fully Amortized Amounts from Base Period

13 Mo Avg Bal - 12/31/2013	<u>Gross Acq.</u>	<u>Acc Amort</u>
GL Account Balance (140800/145800)	159,175,508	(115,574,433)
Correct balance per amort sch.	152,455,180	(108,854,105) below
Correcting Adjustment	<u>(6,720,328)</u>	<u>6,720,328</u>
	Ref 8.10	Ref 8.10

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	4,834,295	144,280,914	(105,525,208)
Base Period Amount (below)	5,211,112	152,455,180	(108,854,105)
Pro Forma Adjustment	<u>(376,816)</u>	<u>(8,174,266)</u>	<u>3,328,898</u>
	Ref 8.10	Ref 8.10	Ref 8.10

Year	<u>Gross Acquisition</u>	<u>Beq Balance Accumulated</u>		<u>End Balance Accumulated</u>	<u>13 Mo Average Bal</u>	
		<u>Amortization</u>	<u>Amortization</u>		<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	159,175,508			(112,893,205)		
2013 January	159,175,508	(112,893,205)	(460,331)	(113,353,536)		
February	159,175,508	(113,353,536)	(460,331)	(113,813,866)		
March	159,175,508	(113,813,866)	(460,331)	(114,274,197)		
April	159,175,508	(114,274,197)	(460,331)	(114,734,528)		
May	159,175,508	(114,734,528)	(460,331)	(115,194,859)		
June	159,175,508	(115,194,859)	(460,331)	(115,655,190)		
Wyodak fully amortized base =	(14,560,711)			14,560,711		
July	144,614,797	(115,655,190)	(423,244)	(101,517,723)		
August	144,614,797	(101,517,723)	(405,177)	(101,922,900)		
September	144,614,797	(101,922,900)	(405,177)	(102,328,076)		
October	144,614,797	(102,328,076)	(405,177)	(102,733,253)		
November	144,614,797	(102,733,253)	(405,177)	(103,138,430)		
December	144,614,797	(103,138,430)	(405,177)	(103,543,606)	152,455,180	(108,854,105)
		Base Period Amort =	(5,211,112)			
2014 January	144,614,797	(103,543,606)	(405,177)	(103,948,783)		
February	144,614,797	(103,948,783)	(405,177)	(104,353,959)		
March	144,614,797	(104,353,959)	(405,177)	(104,759,136)		
April	144,614,797	(104,759,136)	(405,177)	(105,164,312)		
May	144,614,797	(105,164,312)	(405,177)	(105,569,489)		
June	144,614,797	(105,569,489)	(405,177)	(105,974,666)		
July	144,614,797	(105,974,666)	(405,177)	(106,379,842)		
August	144,614,797	(106,379,842)	(405,177)	(106,785,019)		
September	144,614,797	(106,785,019)	(405,177)	(105,743,369)		
Sigurd-Glen fully amortized base =	(1,446,827)			1,446,827		
October	143,167,971	(105,743,369)	(395,902)	(106,139,271)		
November	143,167,971	(106,139,271)	(395,902)	(106,535,173)		
December	143,167,971	(106,535,173)	(395,902)	(106,931,075)	144,280,914	(105,525,208)
		Pro Forma Amort =	(4,834,295)			

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Other Plant	341	1	(3,224,582)	SG	25.200%	(812,588)	
Other Plant	343	1	(179,021,052)	SG	25.200%	(45,112,926)	
Other Plant	344	1	(5,850,373)	SG	25.200%	(1,474,282)	
Other Plant	345	1	(12,212,780)	SG	25.200%	(3,077,595)	
Other Plant	346	1	(659,497)	SG	25.200%	(166,192)	
General Plant	391	1	(8,713)	SG	25.200%	(2,196)	
			<u>(200,976,998)</u>			<u>(50,645,777)</u>	8.11.1
Adjustment to Depreciation Reserve:							
Other Plant	108OP	1	31,973,834	SG	25.200%	8,057,338	
General Plant	108GP	1	1,982	SG	25.200%	499	
			<u>31,975,816</u>			<u>8,057,838</u>	8.11.1
Adjustment to Depreciation Expense:							
Other Plant	403OP	1	(8,146,676)	SG	25.200%	(2,052,945)	8.11.1
General Plant	403GP	1	(1,743)	SG	25.200%	(439)	8.11.1
			<u>(8,148,418)</u>			<u>(2,053,384)</u>	
Adjustment to O&M Expense:							
Rolling Hills	549	1	(2,073)	SG	25.200%	(522)	8.11.1
Rolling Hills	929	1	(1,385,669)	SO	26.735%	(370,457)	8.11.1
			<u>(1,387,742)</u>			<u>(370,980)</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(6,820,996)	SCHMDEXP	27.306%	(1,862,565)	
Schedule M Adjustment	SCHMDT	1	(21,066,910)	TAXDEPR	25.843%	(5,444,424)	
Deferred Tax Expense	41010	1	2,588,636	SCHMDEXP	27.306%	706,862	
Deferred Tax Expense	41010	1	(7,995,103)	TAXDEPR	25.843%	(2,066,213)	
Deferred Tax Expense	41110	1	(8,637)	OR	Situs	(8,637)	
Accumulated Def Inc Tax Balance	282	1	15,121,127	OR	Situs	15,121,127	

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 2013. This treatment is consistent with Commission Order No. 08-548.

PacifiCorp
 Results of Operations - December 2013
 Remove Rolling Hills

Rate Base Amounts	13 Month Average Amount in Year Ended December 2013	Ref.
Capital		
Other Plant - 341	3,224,582	
Other Plant - 343	179,021,052	
Other Plant - 344	5,850,373	
Other Plant - 345	12,212,780	
Other Plant - 346	659,497	
General Plant - 391	8,713	
	<u>200,976,998</u>	8.11
Depreciation Reserve		
Other Plant	(31,973,834)	
General Plant	(1,982)	
	<u>(31,975,816)</u>	8.11

Expense Amounts	Amount in Year Ended December 2013	Ref.
Depreciation Expense		
Other Plant	8,146,676	8.11
General Plant	1,743	
	<u>8,148,418</u>	
Operation & Maintenance Expense		
Account 549	2,073	8.11
Account 929	1,385,669	8.11
	<u>1,387,742</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Operation & Maintenance	537	3	81,796	SG-P	25.200%	20,612	8.12.1
<u>Klamath Relicensing Process Costs</u>							
Adjustment to Rate Base:							
Relicensng & Settlmnt Process Costs	302	1	32,081,215	SG-P	25.200%	8,084,398	8.12.2
Adjustment to Depreciation Expense:							
Relicensng & Settlmnt Process Costs	404IP	1	3,601,751	SG-P	25.200%	907,634	8.12.2
Adjustment to Depreciation Reserve:							
Relicensng & Settlmnt Proocess Costs	1111P	1	(8,819,908)	SG-P	25.200%	(2,222,598)	8.12.2

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 2014 level. This also corrects the Klamath Relicensing and Settlement Process costs for the year ended December 2013. 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 2013
Klamath Hydroelectric Settlement Agreement
O&M

	<u>12 ME Dec 13 Actuals</u>	<u>12 ME Dec 14 Projected</u>	<u>Adjustment</u>	
Administration/Management	379,152	330,128	(49,024)	
Aquatic Habitat/Hatcheries	1,935,574	2,058,414	122,841	
Terrestrial Improvements	35,000	36,236	1,236	
Water Measurement/Monitoring	520,836	491,163	(29,673)	
Water Quality Improvement	251,981	288,397	36,416	
Klamath Implementation Total	3,122,541	3,204,337	81,796	Ref. 8.12

PacifiCorp
 Results of Operations - December 2013
 Klamath Hydroelectric Settlement Agreement
 13 Month Average

Klamath Relicensing & Settlement Process Costs	Actuals As Booked		Adjustment	
	December 2013	13 Month Average		
Gross EPIS		42,030,535	74,111,750	32,081,215 Ref. 8.12
Amortization Reserve		(11,862,676)	(20,682,583)	(8,819,908) Ref. 8.12
Amortization Expense		4,671,152	8,272,903	3,601,751 Ref. 8.12
			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)
Jan-13	74,111,750	689,409	(17,235,540)
Feb-13	74,111,750	689,409	(17,924,949)
Mar-13	74,111,750	689,409	(18,614,357)
Apr-13	74,111,750	689,409	(19,303,766)
May-13	74,111,750	689,409	(19,993,175)
Jun-13	74,111,750	689,409	(20,682,583)
Jul-13	74,111,750	689,409	(21,371,992)
Aug-13	74,111,750	689,409	(22,061,400)
Sep-13	74,111,750	689,409	(22,750,809)
Oct-13	74,111,750	689,409	(23,440,218)
Nov-13	74,111,750	689,409	(24,129,626)
Dec-13	74,111,750	689,409	(24,819,035)
13 Month Average	74,111,750		(20,682,583)
	See Above	8,272,903	See Above
		See Above	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Deseret Power Elec Plant	314	1	(6,099,535)	SG	25.200%	(1,537,070)	8.13.1
Remove St. Anthony EPIS - Hydro	332	1	(1,029,660)	SG-U	25.200%	(259,472)	8.13.1
Remove St. Anthony EPIS - Trans	353	1	(92,741)	SG	25.200%	(23,370)	8.13.1
Remove St. Anthony EPIS - Dist	361	1	(5,605)	ID	Situs	-	8.13.1
			<u>(1,128,006)</u>			<u>(282,843)</u>	
Adjustment to Depreciation Reserve:							
Remove Deseret Power Dep. Res.	108SP	1	515,805	SG	25.200%	129,982	8.13.1
Remove St. Anthony Dep. Res.-Hydro	108HP	1	200,459	SG-U	25.200%	50,515	8.13.1
Remove St. Anthony Dep. Res.-Trans	108TP	1	27,131	SG	25.200%	6,837	8.13.1
Remove St. Anthony Dep. Res.-Dist	108361	1	1,685	ID	Situs	-	8.13.1
			<u>229,274</u>			<u>57,352</u>	
Adjustment to Depreciation Expense:							
Remove Condit Dep. Exp. - Hydro	403HP	1	(1,548,951)	SG-P	25.200%	(390,332)	8.13.1
Remove Deseret Power Dep. Exp.	403SP	1	(179,098)	SG	25.200%	(45,132)	8.13.1
Remove St. Anthony Dep. Exp.-Hydro	403HP	1	(32,788)	SG-U	25.200%	(8,263)	8.13.1
Remove St. Anthony Dep. Exp.-Trans	403TP	1	(1,667)	SG	25.200%	(420)	8.13.1
Remove St. Anthony Dep. Exp.-Dist	403361	1	(89)	ID	Situs	-	8.13.1
			<u>(34,544)</u>			<u>(8,683)</u>	
Adjustment to Expense:							
Remove Condit O&M Expense	539	1	(30,255)	SG-P	25.200%	(7,624)	8.13.1
Remove Snake Creek O&M Expense	539	1	(852)	SG-U	25.200%	(215)	8.13.1
Remove St. Anthony O&M Expense	539	1	(38,860)	SG-U	25.200%	(9,793)	8.13.1
Adjustment to Tax:							
Schedule M Adj - St. Anthony	SCHMAT	1	(32,788)	SG-U	25.200%	(8,263)	
Schedule M Adj - St. Anthony	SCHMAT	1	(1,667)	SG	25.200%	(420)	
Schedule M Adj - St. Anthony	SCHMAT	1	(89)	ID	Situs	-	
DIT Expense - St. Anthony	41110	1	12,443	SG-U	25.200%	3,136	
DIT Expense - St. Anthony	41110	1	633	SG	25.200%	160	
DIT Expense - St. Anthony	41110	1	34	ID	Situs	-	
ADIT - St. Anthony	282	1	(6,222)	SG-U	25.200%	(1,568)	
ADIT - St. Anthony	282	1	(317)	SG	25.200%	(80)	
ADIT - St. Anthony	282	1	(17)	ID	Situs	-	

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 decommissioning of the Condit hydroelectric plant, and the sale of St. Anthony Hydro Project in Idaho.

PacifiCorp
Results of Operations - December 2013
Misc Asset Sales and Removals

Rate Base:	December 2013		
	13-Mo. Avg. Balance	Adjustment	
Deseret Power - Hunter Projects			
EPIS - Steam	6,099,535	(6,099,535)	Ref. 8.13
Depreciation Reserve	(515,805)	515,805	Ref. 8.13
St. Anthony Hydro Project			
EPIS - Hydro	1,029,660	(1,029,660)	Ref. 8.13
EPIS - Trans	92,741	(92,741)	Ref. 8.13
EPIS - Dist	5,605	(5,605)	Ref. 8.13
Dep. Res. - Hydro	(200,459)	200,459	Ref. 8.13
Dep. Res. - Trans	(27,131)	27,131	Ref. 8.13
Dep. Res. - Dist	(1,685)	1,685	Ref. 8.13
Depreciation Expense:			
	12 ME December 2013	Adjustment	
Condit Hydroelectric Project			
Depreciation Expense - Hydro	1,548,951	(1,548,951)	Ref. 8.13
Deseret Power - Hunter Projects			
Depreciation Expense	179,098	(179,098)	Ref. 8.13
St. Anthony Hydro Project			
Depreciation Expense - Hydro	32,788	(32,788)	Ref. 8.13
Depreciation Expense - Trans	1,667	(1,667)	Ref. 8.13
Depreciation Expense - Dist	89	(89)	Ref. 8.13
O&M Expense:			
	12 ME December 2013	Adjustment	
Condit Hydroelectric Project			
O&M Expense	30,255	(30,255)	Ref. 8.13
Snake Creek			
O&M Expense	852	(852)	Ref. 8.13
St. Anthony Hydro Project			
O&M Expense	38,860	(38,860)	Ref. 8.13

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove O&M Expense	535	3	-	SG-P	25.200%	-	
	537	3	-	SG-P	25.200%	-	
	539	3	-	SG-P	25.200%	-	
	545	3	-	SG-P	25.200%	-	
			<u>-</u>			<u>-</u>	8.14.1
Decommissioning Reg Asset:							
Regulatory Offset	182M	3	-	SG-P	25.200%	-	
Remove Booked Decom Reg Asset	182M	3	-	OR	Situs	-	B-16
Adjustment to Tax:							
13-Month Average ADIT Balance	283	3	-	SG	25.200%	-	
Schedule M - Unrecovered Plant	SCHMDT	1	(164,704)	SG	25.200%	(41,505)	
Deferred Income Tax Expense	41010	1	(62,507)	SG	25.200%	(15,752)	
13-Month Average ADIT Balance	283	1	936,022	SG	25.200%	235,876	

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

Description	Account	Factor	12 Months Ended December 2013 Expense
Operation & Maintenance Expense	535	SG-P	-
Hydraulic Expense	537	SG-P	-
Misc. Hydro Expense	539	SG-P	-
Maintenance of Misc. Hydro Plant	545	SG-P	-
			<hr/>
			Ref 8.14

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2013
FILE:	JAM December 2013 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/28/2014
TIME:	5:15:46 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	1.658
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.35%	5.31%	2.516%
PREFERRED	0.22%	5.47%	0.012%
COMMON	52.44%	9.80%	5.139%
	<u>100.00%</u>		<u>7.667%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2012 to 12/31/2013

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	4,644,073,132	3,393,064,405	1,251,008,728	(27,056,754)	1,223,951,974
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	325,520,827	245,370,558	80,150,268	58,226,608	138,376,876
5	Other Operating Revenues	2.4	183,500,845	135,512,239	47,988,605	(5,751,647)	42,236,959
6	Total Operating Revenues	2.4	5,153,094,804	3,773,947,202	1,379,147,602	25,418,207	1,404,565,809
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,127,469,876	848,717,226	278,752,650	21,112,118	299,864,769
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	40,607,575	30,374,552	10,233,023	(59,839)	10,173,184
12	Other Power Supply	2.9	1,109,294,745	842,131,991	267,162,754	(1,061,224)	266,101,529
13	Transmission	2.10	198,670,132	148,662,325	50,007,807	2,496,818	52,504,625
14	Distribution	2.12	208,439,397	139,485,327	68,954,070	(264,284)	68,689,786
15	Customer Accounting	2.12	87,534,326	55,952,317	31,582,009	(339,170)	31,242,839
16	Customer Service & Infor	2.13	116,604,669	86,672,249	29,932,419	(26,472,099)	3,460,321
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	175,836,600	126,205,231	49,631,369	4,865,122	54,496,491
19							
20	Total O & M Expenses	2.14	3,064,457,319	2,278,201,218	786,256,101	277,442	786,533,543
21							
22	Depreciation	2.16	581,390,974	422,611,385	158,779,589	36,504,997	195,284,586
23	Amortization	2.17	53,011,726	40,849,098	12,162,628	887,051	13,049,679
24	Taxes Other Than Income	2.17	169,647,183	104,392,268	65,254,915	1,346,170	66,601,085
25	Income Taxes - Federal	2.20	65,230,852	30,407,344	34,823,508	(31,217,106)	3,606,402
26	Income Taxes - State	2.20	18,348,596	11,226,598	7,121,997	(4,368,999)	2,752,999
27	Income Taxes - Def Net	2.19	221,089,384	174,766,446	46,322,938	32,766,779	79,089,717
28	Investment Tax Credit Adj.	2.17	(1,812,064)	(1,812,064)	0	0	0
29	Misc Revenue & Expense	2.4	72,571	32,675	39,896	(119,817)	(79,920)
30							
31	Total Operating Expenses	2.20	4,171,436,540	3,060,674,967	1,110,761,573	36,076,518	1,146,838,091
32							
33	Operating Revenue for Return		981,658,264	713,272,235	268,386,029	(10,658,311)	257,727,718
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	24,044,227,134	17,614,885,314	6,429,341,821	213,404,086	6,642,745,907
37	Plant Held for Future Use	2.31	51,136,937	36,656,003	14,480,934	(14,480,934)	(0)
38	Misc Deferred Debits	2.33	322,789,053	300,635,614	22,153,439	4,160,575	26,314,014
39	Elec Plant Acq Adj	2.31	43,601,075	32,613,696	10,987,378	(1,221,022)	9,766,356
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	36,769,576	27,771,584	8,997,991	0	8,997,991
42	Fuel Stock	2.32	258,342,592	194,955,536	63,387,056	(7,293,420)	56,093,636
43	Material & Supplies	2.32	209,627,150	150,582,624	59,044,526	0	59,044,526
44	Working Capital	2.33	56,741,338	35,596,121	21,145,218	(797,098)	20,348,120
45	Weatherization Loans	2.31	(6,654,265)	(6,653,074)	(1,191)	0	(1,191)
46	Miscellaneous Rate Base	2.34	0	0	0	0	0
47							
48	Total Electric Plant		25,016,580,590	18,387,043,418	6,629,537,172	193,772,186	6,823,309,359
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(7,586,382,329)	(5,402,339,141)	(2,184,043,188)	(70,122,966)	(2,254,166,154)
52	Accum Prov For Amort	2.39	(507,301,194)	(368,162,134)	(139,139,060)	(2,255,212)	(141,394,272)
53	Accum Def Income Taxes	2.35	(3,755,891,193)	(2,765,147,690)	(990,743,503)	(20,901,944)	(1,011,645,447)
54	Unamortized ITC	2.35	(2,008,910)	(850,763)	(1,158,146)	0	(1,158,146)
55	Customer Adv for Const	2.34	(22,253,656)	(14,046,806)	(8,206,850)	3,729,705	(4,477,144)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(130,337,337)	(108,614,815)	(21,722,522)	(37,992)	(21,760,513)
58							
59	Total Rate Base Deductions		(12,004,174,619)	(8,659,161,350)	(3,345,013,269)	(89,588,407)	(3,434,601,676)
60							
61	Total Rate Base		13,012,405,971	9,727,882,067	3,284,523,903	104,183,779	3,388,707,682
62							
63	Return on Rate Base		7.544%		8.171%		7.605%
64							
65	Return on Equity		9.565%		10.762%		9.683%
66	Net Power Costs		1,612,771,000		398,773,639		358,460,527
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		109,968,661		27,757,718		28,638,182
69	Rate Base Decrease		(845,700,143)		(198,069,886)		(218,573,141)

REVISED PROTOCOL

13 Month Average

FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
70	Sales to Ultimate Customers								
71	440	Residential Sales							
73		0	S		1,773,896,155	1,154,188,861	619,707,294	(26,445,707)	593,261,587
74				B1	1,773,896,155	1,154,188,861	619,707,294	(26,445,707)	593,261,587
75	442	Commercial & Industrial Sales							
76		0	S		2,833,027,382	2,207,479,219	625,548,163	(609,046)	624,939,117
77		P	SE		-	-	-	-	-
78		PT	SG		-	-	-	-	-
79									
80									
81									
82				B1	2,833,027,382	2,207,479,219	625,548,163	(609,046)	624,939,117
83	444	Public Street & Highway Lighting							
84		0	S		20,047,674	14,294,403	5,753,271	(2,001)	5,751,269
85		0	SO		-	-	-	-	-
86				B1	20,047,674	14,294,403	5,753,271	(2,001)	5,751,269
87	445	Other Sales to Public Authority							
88		0	S		17,101,922	17,101,922	-	-	-
89				B1	17,101,922	17,101,922	-	-	-
90	448	Interdepartmental							
91		DPW	S		-	-	-	-	-
92		GP	SO		-	-	-	-	-
93				B1	-	-	-	-	-
94	Total Sales to Ultimate Customers								
95				B1	4,644,073,132	3,393,064,405	1,251,008,728	(27,056,754)	1,223,951,974
96	447	Sales for Resale-Non NPC							
97		WSF	S		11,735,353	10,658,359	1,076,994	-	1,076,994
98					11,735,353	10,658,359	1,076,994	-	1,076,994
99	447NPC	Sales for Resale-NPC							
100		WSF	SG		313,785,474	234,712,200	79,073,274	58,226,608	137,299,882
101		WSF	SE		-	-	-	-	-
102		WSF	SG		-	-	-	-	-
103					313,785,474	234,712,200	79,073,274	58,226,608	137,299,882
104				B1	325,520,827	245,370,558	80,150,268	58,226,608	138,376,876
105	449	Provision for Rate Refund							
106		WSF	S		0	0	-	-	-
107		WSF	SG		-	-	-	-	-
108				B1	0	0	-	-	-
109	Total Sales from Electricity								
110				B1	4,969,593,959	3,638,434,963	1,331,158,996	31,169,854	1,362,328,850
111	450	Forfeited Discounts & Interest							
112		CUST	S		9,906,509	6,119,154	3,787,355	-	3,787,355
113		CUST	SO		-	-	-	-	-
114				B1	9,906,509	6,119,154	3,787,355	-	3,787,355
115	451	Misc Electric Revenue							
116		CUST	S		6,303,650	5,003,358	1,300,292	-	1,300,292
117		GP	SG		-	-	-	-	-
118		GP	SO		6,935	5,080	1,854	-	1,854
119				B1	6,310,584	5,008,438	1,302,146	-	1,302,146
120	453	Water Sales							
121		P	SG		1,577	1,180	397	-	397
122				B1	1,577	1,180	397	-	397
123	454	Rent of Electric Property							
124		DPW	S		8,770,906	5,321,928	3,448,978	-	3,448,978
125		T	SG		5,382,234	4,025,922	1,356,312	-	1,356,312
126		T	SG		-	-	-	-	-
127		GP	SO		3,642,137	2,668,242	973,895	-	973,895
128				B1	17,795,277	12,016,092	5,779,184	-	5,779,184

REVISED PROTOCOL
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
215	500	Operation Supervision & Engineering							
216		P	SG		16,502,067	12,343,581	4,158,486	(167,420)	3,991,066
		P	SSGCH		1,589,656	1,186,646	403,009	3	403,013
				B2	18,091,723	13,530,228	4,561,495	(167,417)	4,394,079
219	501	Fuel Related-Non NPC							
221		P	SE		14,056,024	10,608,327	3,447,696	(35,055)	3,412,642
222		P	SE		-	-	-	-	-
223		P	SE		-	-	-	-	-
224		P	SSECT		-	-	-	-	-
225		P	SSECH		3,622,644	2,728,552	894,091	-	894,091
226				B2	17,678,667	13,336,879	4,341,788	(35,055)	4,306,733
227									
228	501NPC	Fuel Related-NPC							
229		P	S		(42,115)	(42,115)	-	-	-
230		P	SE		745,041,464	562,295,836	182,745,628	17,627,792	200,373,420
231		P	SE		-	-	-	-	-
232		P	SSECT		-	-	-	-	-
233		P	SSECH		52,604,692	39,621,520	12,983,172	-	12,983,172
234				B2	797,604,041	601,875,241	195,728,799	17,627,792	213,356,592
235									
236		Total Fuel Related			815,282,708	615,212,121	200,070,587	17,592,738	217,663,325
237									
238	502	Steam Expenses							
239		P	SG		35,908,528	26,859,655	9,048,873	-	9,048,873
240		P	SSGCH		8,008,051	5,977,851	2,030,200	-	2,030,200
241				B2	43,916,579	32,837,506	11,079,073	-	11,079,073
242									
243	503	Steam From Other Sources-Non-NPC							
244		P	SE		-	-	-	-	-
245				B2	-	-	-	-	-
246									
247	503NPC	Steam From Other Sources-NPC							
248		P	SE		4,312,439	3,254,673	1,057,766	(248,906)	808,859
249				B2	4,312,439	3,254,673	1,057,766	(248,906)	808,859
250									
251	505	Electric Expenses							
252		P	SG		3,015,550	2,255,638	759,912	-	759,912
253		P	SSGCH		933,545	696,873	236,672	-	236,672
254				B2	3,949,096	2,952,511	996,585	-	996,585
255									
256	506	Misc. Steam Expense							
257		P	SG		52,863,293	39,541,855	13,321,438	(2,940)	13,318,498
258		P	SE		-	-	-	-	-
259		P	SSGCH		2,155,002	1,608,666	546,336	-	546,336
260				B2	55,018,295	41,150,521	13,867,774	(2,940)	13,864,834
261									
262	507	Rents							
263		P	SG		496,045	371,043	125,002	-	125,002
264		P	SSGCH		-	-	-	-	-
265				B2	496,045	371,043	125,002	-	125,002
266									
267	510	Maint Supervision & Engineering							
268		P	SG		4,695,811	3,512,477	1,183,335	2,746,491	3,929,825
269		P	SSGCH		2,635,668	1,967,474	668,194	(886,063)	(217,869)
270				B2	7,331,480	5,479,951	1,851,529	1,860,427	3,711,956
271									
272									
273									
274	511	Maintenance of Structures							
275		P	SG		29,067,236	21,742,354	7,324,882	-	7,324,882
276		P	SSGCH		928,885	693,394	235,491	-	235,491
277				B2	29,996,120	22,435,748	7,560,372	-	7,560,372
278									
279	512	Maintenance of Boiler Plant							
280		P	SG		97,617,962	73,018,442	24,599,519	620,388	25,219,908
281		P	SSGCH		5,588,244	4,171,514	1,416,731	1,457,828	2,874,559
282				B2	103,206,206	77,189,956	26,016,250	2,078,216	28,094,467
283									
284	513	Maintenance of Electric Plant							
285		P	SG		30,397,840	22,737,648	7,660,191	-	7,660,191
286		P	SSGCH		693,907	517,988	175,919	-	175,919
287				B2	31,091,746	23,255,636	7,836,110	-	7,836,110
288									
289	514	Maintenance of Misc. Steam Plant							
290		P	SG		10,688,131	7,994,745	2,693,386	-	2,693,386
291		P	SSGCH		4,089,307	3,052,587	1,036,720	-	1,036,720
292				B2	14,777,438	11,047,331	3,730,107	-	3,730,107
293									
294		Total Steam Power Generation		B2	1,127,469,876	848,717,226	278,752,650	21,112,118	299,864,769

REVISED PROTOCOL 13 Month Average			UNADJUSTED RESULTS						
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
358	537	Hydraulic Expenses							
359		P	DGP		-	-	-	-	-
360		P	SG		3,754,693	2,808,518	946,175	20,612	966,787
361		P	SG		255,087	190,806	64,281	-	64,281
362									
363				B2	4,009,780	2,999,324	1,010,456	20,612	1,031,068
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		11,857,678	8,869,568	2,988,110	(7,624)	2,980,486
375		P	SG		5,271,908	3,943,398	1,328,510	(10,007)	1,318,502
376									
377									
378				B2	17,129,586	12,812,967	4,316,619	(17,632)	4,298,988
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		1,067,518	798,506	269,012	-	269,012
383		P	SG		7,606	5,689	1,917	-	1,917
384									
385				B2	1,075,124	804,195	270,929	-	270,929
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		506	378	127	-	127
390		P	SG		-	-	-	-	-
391									
392				B2	506	378	127	-	127
393									
394	542	Maintenance of Structures							
395		P	DGP		-	-	-	-	-
396		P	SG		830,928	621,536	209,392	-	209,392
397		P	SG		325,146	243,210	81,936	-	81,936
398									
399				B2	1,156,074	864,746	291,328	-	291,328
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,872,977	1,400,991	471,986	-	471,986
407		P	SG		419,094	313,483	105,611	-	105,611
408									
409				B2	2,292,070	1,714,474	577,597	-	577,597
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		2,265,920	1,694,913	571,007	-	571,007
414		P	SG		642,051	480,255	161,795	-	161,795
415									
416				B2	2,907,970	2,175,168	732,802	-	732,802
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		3,334,969	2,494,564	840,405	(7,484)	832,921
421		P	SG		951,947	712,058	239,889	(2,509)	237,380
422									
423				B2	4,286,915	3,206,622	1,080,294	(9,992)	1,070,301
424									
425				B2	40,607,575	30,374,552	10,233,023	(59,839)	10,173,184

REVISED PROTOCOL
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
583	565	Transmission of Electricity by Others							
584		T	SG		-	-	-	-	-
585		T	SE		-	-	-	-	-
586					-	-	-	-	-
587									
588	565NPC	Transmission of Electricity by Others-NPC							
589		T	SG		128,747,207	96,303,184	32,444,023	2,963,812	35,407,835
590		T	SE		8,435,097	6,366,115	2,068,982	(63,955)	2,005,026
591					137,182,304	102,669,299	34,513,005	2,899,857	37,412,862
592									
593		Total Transmission of Electricity by Others		B2	137,182,304	102,669,299	34,513,005	2,899,857	37,412,862
594									
595	566	Misc. Transmission Expense							
596		T	SG		4,162,643	3,113,666	1,048,977	(357,417)	691,560
597									
598				B2	4,162,643	3,113,666	1,048,977	(357,417)	691,560
599									
600	567	Rents - Transmission							
601		T	SG		2,755,216	2,060,908	694,309	-	694,309
602									
603				B2	2,755,216	2,060,908	694,309	-	694,309
604									
605	568	Maint Supervision & Engineering							
606		T	SG		1,608,159	1,202,906	405,253	-	405,253
607									
608				B2	1,608,159	1,202,906	405,253	-	405,253
609									
610	569	Maintenance of Structures							
611		T	SG		4,332,133	3,240,445	1,091,688	-	1,091,688
612									
613				B2	4,332,133	3,240,445	1,091,688	-	1,091,688
614									
615	570	Maintenance of Station Equipment							
616		T	SG		10,141,753	7,586,052	2,555,700	-	2,555,700
617									
618				B2	10,141,753	7,586,052	2,555,700	-	2,555,700
619									
620	571	Maintenance of Overhead Lines							
621		T	SG		18,707,537	13,993,277	4,714,260	(1,127)	4,713,132
622									
623				B2	18,707,537	13,993,277	4,714,260	(1,127)	4,713,132
624									
625	572	Maintenance of Underground Lines							
626		T	SG		72,498	54,228	18,269	-	18,269
627									
628				B2	72,498	54,228	18,269	-	18,269
629									
630	573	Maint of Misc. Transmission Plant							
631		T	SG		516,090	386,037	130,054	-	130,054
632									
633				B2	516,090	386,037	130,054	-	130,054
634									
635		Total Transmission Expense		B2	198,670,132	148,662,325	50,007,807	2,496,818	52,504,625
636									
637		Summary of Transmission Expense by Factor							
638		SE			8,435,097	6,366,115	2,068,982	(63,955)	2,005,026
639		SG			190,235,035	142,296,210	47,938,826	2,560,773	50,499,599
640		SNPT			-	-	-	-	-
641		Total Transmission Expense by Factor							
642	580	Operation Supervision & Engineering							
643		DPW	S		1,183,041	853,948	329,093	(72,961)	256,132
644		DPW	SNPD		11,866,954	8,687,829	3,179,124	(62,798)	3,116,327
645				B2	13,049,994	9,541,777	3,508,217	(135,759)	3,372,459
646									
647	581	Load Dispatching							
648		DPW	S		-	-	-	-	-
649		DPW	SNPD		12,422,223	9,094,344	3,327,880	-	3,327,880
650				B2	12,422,223	9,094,344	3,327,880	-	3,327,880
651									
652	582	Station Expense							
653		DPW	S		4,215,751	3,264,115	951,636	-	951,636
654		DPW	SNPD		48,476	35,490	12,987	-	12,987
655				B2	4,264,228	3,299,605	964,623	-	964,623

REVISED PROTOCOL									
13 Month Average									
FERC		BUS		UNADJUSTED RESULTS			OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
859	923	Outside Services							
860		PTD	S		1,005,003	960,693	44,310	-	44,310
		CUST	CN		-	-	-	-	-
862		PTD	SO		15,477,851	11,339,128	4,138,723	(72,983)	4,065,740
863				B2	16,482,854	12,299,821	4,183,033	(72,983)	4,110,051
864									
865	924	Property Insurance							
866		PT	S		7,835,293	2,615,590	5,219,703	1,791,220	7,010,923
867		PT	SG		-	-	-	-	-
868		PTD	SO		5,983,471	4,383,512	1,599,959	(7,401)	1,592,558
869				B2	13,818,764	6,999,102	6,819,662	1,783,819	8,603,481
870									
871	925	Injuries & Damages							
872		PTD	S		(271,755)	-	(271,755)	3,040,813	2,769,058
873		PTD	SO		36,423,361	26,683,882	9,739,479	123,808	9,863,286
874				B2	36,151,606	26,683,882	9,467,723	3,164,621	12,632,344
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		16,239,266	11,798,256	4,441,010	-	4,441,010
889		CUST	CN		-	-	-	-	-
890		DMSC	SO		2,295,094	1,681,394	613,700	-	613,700
891		FERC	SG		4,233,877	3,166,949	1,066,928	-	1,066,928
892				B2	22,768,237	16,646,599	6,121,638	-	6,121,638
893									
894	929	Duplicate Charges							
895		LABOR	S		-	-	-	-	-
896		LABOR	SO		(4,312,840)	(3,159,602)	(1,153,238)	(359,578)	(1,512,816)
897				B2	(4,312,840)	(3,159,602)	(1,153,238)	(359,578)	(1,512,816)
898									
899	930	Misc General Expenses							
900		PTD	S		202,046	140,651	61,395	834,366	895,761
901		CUST	CN		-	-	-	-	-
902		P	SG		-	-	-	-	-
903		LABOR	SO		7,325,575	5,366,742	1,958,833	(243,842)	1,714,991
904				B2	7,527,621	5,507,393	2,020,228	590,523	2,610,751
905									
906	931	Rents							
907		PTD	S		942,874	27,912	914,963	-	914,963
908		PTD	SO		5,375,725	3,938,275	1,437,450	-	1,437,450
909				B2	6,318,600	3,966,187	2,352,413	-	2,352,413
910									
911	935	Maintenance of General Plant							
912		G	S		135,860	125,273	10,586	(14)	10,573
913		CUST	CN		56,126	39,067	17,059	-	17,059
914		G	SO		21,010,099	15,392,072	5,618,027	(6,053)	5,611,973
915				B2	21,202,085	15,556,413	5,645,672	(6,067)	5,639,605
916									
917		Total Administrative & General Expense		B2	175,836,600	126,205,231	49,631,369	4,865,122	54,496,491
918									
919		Summary of A&G Expense by Factor							
920		S			25,953,274	16,343,770	9,609,505	5,661,274	15,270,779
921		SO			145,409,059	106,527,188	38,881,871	(796,152)	38,085,719
922		SG			4,233,877	3,166,949	1,066,928	-	1,066,928
923		CN			240,389	167,324	73,065	-	73,065
924		Total A&G Expense by Factor			175,836,600	126,205,231	49,631,369	4,865,122	54,496,491
925									
926		Total O&M Expense		B2	3,064,457,319	2,278,201,218	786,256,101	277,442	786,533,543

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		475,313	358,727	116,586	-	116,586	
1256		PTD	SNP		353,861	262,768	91,093	-	91,093	
1257		BOOKDEPR	SCHMDEXP		(24,404)	(17,739)	(6,665)	-	(6,665)	
1258		P	SG		-	-	-	-	-	
1259		SCHMDP-SO	SO		(129,380)	(94,784)	(34,596)	34,596	(0)	
1260				B6	675,390	508,971	166,419	34,596	201,015	
1261										
1262	SCHMDT	Deductions - Temporary								
1263		GP	S		51,378,067	51,509,026	(130,959)	743,447	612,488	
1264		DPW	BADDEBT		-	-	-	-	-	
1265		SCHMDT-SNP	SNP		86,409,730	64,165,515	22,244,215	-	22,244,215	
1266		SCHMDT	CN		-	-	-	-	-	
1267		SCHMDT	SSGCH		136,961	102,239	34,722	-	34,722	
1268		CUST	DGP		-	-	-	-	-	
1269		P	SE		16,314,647	12,312,950	4,001,697	53,571	4,055,268	
1270		SCHMDT-SG	SG		102,414,498	76,606,262	25,808,236	97,788,806	123,597,043	
1271		SCHMDT-GPS	GPS		45,324,335	33,204,871	12,119,464	-	12,119,464	
1272		SCHMDT-SO	SO		(11,027,089)	(8,078,484)	(2,948,605)	5,313,847	2,365,242	
1273		TAXDEPR	TAXDEPR		1,090,720,929	808,840,631	281,880,298	(5,444,424)	276,435,874	
1274		DPW	SNPD		(576,968)	(422,400)	(154,568)	-	(154,568)	
1275				B6	1,381,095,110	1,038,240,608	342,854,502	98,455,247	441,309,749	
1276										
1277		TOTAL SCHEDULE - M DEDUCTIONS			B6	1,381,770,500	1,038,749,579	343,020,921	98,489,842	441,510,763
1278										
1279		TOTAL SCHEDULE - M ADJUSTMENTS			B6	(592,224,045)	(466,616,039)	(125,608,006)	(86,397,068)	(212,005,074)
1280										
1281										
1282										
1283	40911	State Income Taxes								
1284		S	IBT		18,348,596	11,226,598	7,121,997	(4,368,999)	2,752,999	
1285		IBT	SE		-	-	-	-	-	
1286		PTC	SG		-	-	-	-	-	
1287		IBT	IBT		-	-	-	-	-	
1288		Total State Tax Expense				18,348,596	11,226,598	7,121,997	(4,368,999)	2,752,999
1289										
1290										
1291		Calculation of Taxable Income:								
1292		Operating Revenues				5,153,094,804	3,773,947,202	1,379,147,602	25,418,207	1,404,565,809
1293		Operating Deductions:								
1294		O & M Expenses				3,064,457,319	2,278,201,218	786,256,101	277,442	786,533,543
1295		Depreciation Expense				581,390,974	422,611,385	158,779,589	36,504,997	195,284,586
1296		Amortization Expense				53,011,726	40,849,098	12,162,628	887,051	13,049,679
1297		Taxes Other Than Income				169,647,183	104,392,268	65,254,915	1,346,170	66,601,085
1298		Interest & Dividends (AFUDC-Equity)				(57,244,026)	(42,507,856)	(14,736,170)	-	(14,736,170)
1299		Misc Revenue & Expense				72,571	32,675	39,896	(119,817)	(79,920)
1300		Total Operating Deductions				3,811,335,747	2,803,578,787	1,007,756,960	38,895,844	1,046,652,803
1301		Other Deductions:								
1302		Interest Deductions				345,380,918	256,470,473	88,910,445	(3,641,249)	85,269,196
1303		Interest on PCRBS				-	-	-	-	-
1304		Schedule M Adjustments				(592,224,045)	(466,616,039)	(125,608,006)	(86,397,068)	(212,005,074)
1305										
1306		Income Before State Taxes				404,154,095	247,281,904	156,872,190	(96,233,455)	60,638,735
1307										
1308		State Income Taxes				18,348,596	11,226,598	7,121,997	(4,368,999)	2,752,999
1309										
1310		Total Taxable Income				385,805,499	236,055,306	149,750,193	(91,864,456)	57,885,737
1311										
1312		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1313										
1314		Federal Income Tax - Calculated				135,031,925	82,619,357	52,412,568	(32,152,560)	20,260,008
1315										
1316		Adjustments to Calculated Tax:								
1317	40910	PMI	P	SE	(102,236)	(77,159)	(25,077)	-	(25,077)	
1318	40910	PTC	P	SG	(69,697,276)	(52,133,710)	(17,563,566)	935,454	(16,628,112)	
1319	40910		P	SO	(1,561)	(1,144)	(417)	-	(417)	
1320	40910	IRS Settle	LABOR	S	-	-	-	-	-	
1321		Federal Income Tax Expense				65,230,852	30,407,344	34,823,508	(31,217,106)	3,606,402
1322										
1323		Total Operating Expenses				4,171,436,540	3,060,674,967	1,110,761,573	36,076,518	1,146,838,091

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	1,741,520	586,709	-	586,709
1326		P	SG		34,798,446	26,029,311	8,769,135	-	8,769,135
1327		P	SG		53,444,653	39,976,714	13,467,939	-	13,467,939
1328		P	S		-	-	-	-	-
1329		P	SSGCH		2,632,887	1,965,398	667,489	-	667,489
1330				B8	93,204,215	69,712,943	23,491,272	-	23,491,272
1331									
1332	311	Structures and Improvements							
1333		P	SG		231,181,790	172,924,469	58,257,321	-	58,257,321
1334		P	SG		315,391,757	235,913,703	79,478,054	-	79,478,054
1335		P	SG		397,813,688	297,565,482	100,248,206	-	100,248,206
1336		P	SSGCH		61,498,689	45,907,551	15,591,138	-	15,591,138
1337				B8	1,005,885,923	752,311,205	253,574,719	-	253,574,719
1338									
1339	312	Boiler Plant Equipment							
1340		P	SG		613,562,305	458,945,905	154,616,400	-	154,616,400
1341		P	SG		558,386,161	417,674,032	140,712,129	-	140,712,129
1342		P	SG		2,600,424,941	1,945,123,369	655,301,573	24,052,896	679,354,469
1343		P	SSGCH		329,859,697	246,233,719	83,625,978	-	83,625,978
1344				B8	4,102,233,104	3,067,977,024	1,034,256,080	24,052,896	1,058,308,976
1345									
1346	314	Turbogenerator Units							
1347		P	SG		117,712,119	88,048,915	29,663,204	-	29,663,204
1348		P	SG		133,100,738	99,559,634	33,541,104	-	33,541,104
1349		P	SG		665,283,813	497,633,703	167,650,111	(1,537,070)	166,113,041
1350		P	SSGCH		67,421,436	50,328,764	17,092,672	-	17,092,672
1351				B8	983,518,106	735,571,015	247,947,090	(1,537,070)	246,410,021
1352									
1353	315	Accessory Electric Equipment							
1354		P	SG		86,447,425	64,662,857	21,784,568	-	21,784,568
1355		P	SG		136,866,306	102,376,287	34,490,019	-	34,490,019
1356		P	SG		187,019,032	139,890,632	47,128,400	-	47,128,400
1357		P	SSGCH		67,323,468	50,255,633	17,067,835	-	17,067,835
1358				B8	477,656,231	357,185,409	120,470,821	-	120,470,821
1359									
1360									
1361									
1362	316	Misc Power Plant Equipment							
1363		P	SG		3,789,439	2,834,509	954,931	-	954,931
1364		P	SG		5,080,120	3,799,940	1,280,179	-	1,280,179
1365		P	SG		19,846,784	14,845,436	5,001,347	-	5,001,347
1366		P	SSGCH		4,139,135	3,089,782	1,049,353	-	1,049,353
1367				B8	32,855,479	24,569,668	8,285,811	-	8,285,811
1368									
1369	317	Steam Plant ARO							
1370		P	S		-	-	-	-	-
1371				B8	-	-	-	-	-
1372									
1373	SP	Unclassified Steam Plant - Account 300							
1374		P	SG		393,673	294,468	99,205	-	99,205
1375				B8	393,673	294,468	99,205	-	99,205
1376									
1377									
1378		Total Steam Production Plant		B8	6,695,746,730	5,007,621,733	1,688,124,997	22,515,826	1,710,640,823
1379									
1380									
1381		Summary of Steam Production Plant by Factor							
1382		S			-	-	-	-	-
1383		DGP			-	-	-	-	-
1384		DGU			-	-	-	-	-
1385		SG			6,162,871,418	4,609,840,885	1,553,030,532	22,515,826	1,575,546,359
1386		SSGCH			532,875,313	397,780,848	135,094,465	-	135,094,465
1387		Total Steam Production Plant by Factor			6,695,746,730	5,007,621,733	1,688,124,997	22,515,826	1,710,640,823
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	B8	-	-	-	-	-
1396					-	-	-	-	-

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		1,142,565	854,641	287,924	-	287,924
1474		P	SG		157,195	117,583	39,613	-	39,613
1475		P	SG		1,046,272	782,613	263,658	-	263,658
1476		P	SG		12,934	9,674	3,259	-	3,259
1477				B8	2,358,965	1,764,511	594,454	-	594,454
1478									
1479	336	Roads, Railroads & Bridges							
1480		P	SG		4,403,037	3,293,481	1,109,556	-	1,109,556
1481		P	SG		822,421	615,173	207,248	-	207,248
1482		P	SG		12,928,411	9,670,479	3,257,932	-	3,257,932
1483		P	SG		813,782	608,711	205,071	-	205,071
1484				B8	18,967,651	14,187,843	4,779,808	-	4,779,808
1485									
1486	337	Hydro Plant ARO							
1487		P	S		-	-	-	-	-
1488				B8	-	-	-	-	-
1489									
1490	HP	Unclassified Hydro Plant - Acct 300							
1491		P	S		-	-	-	-	-
1492		P	SG		-	-	-	-	-
1493		P	SG		-	-	-	-	-
1494		P	SG		-	-	-	-	-
1495				B8	-	-	-	-	-
1496									
1497		Total Hydraulic Production Plant		B8	891,193,350	666,614,515	224,578,835	15,101,838	239,680,673
1498									
1499		Summary of Hydraulic Plant by Factor							
1500		S			-	-	-	-	-
1501		SG			891,193,350	666,614,515	224,578,835	15,101,838	239,680,673
1502		DGP			-	-	-	-	-
1503		DGU			-	-	-	-	-
1504		Total Hydraulic Plant by Factor			891,193,350	666,614,515	224,578,835	15,101,838	239,680,673
1505									
1506	340	Land and Land Rights							
1507		P	S		74,986	-	74,986	-	74,986
1508		P	SG		23,625,259	17,671,744	5,953,515	-	5,953,515
1509		P	SG		5,395,985	4,036,208	1,359,777	-	1,359,777
1510		P	SSGCT		-	-	-	-	-
1511				B8	29,096,229	21,707,952	7,388,278	-	7,388,278
1512									
1513	341	Structures and Improvements							
1514		P	SG		108,740,270	81,337,953	27,402,318	(812,588)	26,589,730
1515		P	SG		75,467	56,449	19,018	-	19,018
1516		P	SG		51,570,122	38,574,560	12,995,561	-	12,995,561
1517		P	SSGCT		4,273,000	3,180,696	1,092,305	-	1,092,305
1518				B8	164,658,859	123,149,658	41,509,201	(812,588)	40,696,613
1519									
1520	342	Fuel Holders, Producers & Accessories							
1521		P	SG		8,424,526	6,301,564	2,122,963	-	2,122,963
1522		P	SG		-	-	-	-	-
1523		P	SSGCT		2,370,464	1,764,504	605,960	-	605,960
1524				B8	10,794,991	8,066,068	2,728,923	-	2,728,923
1525									
1526	343	Prime Movers							
1527		P	S		-	-	-	-	-
1528		P	SG		111,758	83,595	28,163	-	28,163
1529		P	SG		1,781,451,015	1,332,529,136	448,921,879	-	448,921,879
1530		P	SG		696,414,025	520,919,167	175,494,858	46,745,042	222,239,900
1531		P	SSGCT		54,893,049	40,860,771	14,032,278	-	14,032,278
1532				B8	2,532,869,846	1,894,392,669	638,477,178	46,745,042	685,222,220
1533									
1534	344	Generators							
1535		P	S		-	-	-	-	-
1536		P	SG		53,981,008	40,377,908	13,603,100	-	13,603,100
1537		P	SG		266,632,961	199,442,020	67,190,941	(1,474,282)	65,716,659
1538		P	SSGCT		16,482,966	12,269,435	4,213,531	-	4,213,531
1539				B8	337,096,936	252,089,364	85,007,572	(1,474,282)	83,533,290

REVISED PROTOCOL 13 Month Average				UNADJUSTED RESULTS					
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC							
1673	366	Underground Conduit							
1674		DPW	S		324,454,354	237,691,992	86,762,362	-	86,762,362
1675				B8	324,454,354	237,691,992	86,762,362	-	86,762,362
1676									
1677									
1678									
1679									
1680	367	Underground Conductors							
1681		DPW	S		764,427,201	601,681,136	162,746,065	-	162,746,065
1682				B8	764,427,201	601,681,136	162,746,065	-	162,746,065
1683									
1684	368	Line Transformers							
1685		DPW	S		1,176,775,354	772,701,289	404,074,065	-	404,074,065
1686				B8	1,176,775,354	772,701,289	404,074,065	-	404,074,065
1687									
1688	369	Services							
1689		DPW	S		640,968,556	404,796,368	236,172,188	-	236,172,188
1690				B8	640,968,556	404,796,368	236,172,188	-	236,172,188
1691									
1692	370	Meters							
1693		DPW	S		177,297,102	117,590,739	59,706,364	-	59,706,364
1694				B8	177,297,102	117,590,739	59,706,364	-	59,706,364
1695									
1696	371	Installations on Customers' Premises							
1697		DPW	S		8,829,422	6,289,503	2,539,920	-	2,539,920
1698				B8	8,829,422	6,289,503	2,539,920	-	2,539,920
1699									
1700	372	Leased Property							
1701		DPW	S		-	-	-	-	-
1702				B8	-	-	-	-	-
1703									
1704	373	Street Lights							
1705		DPW	S		60,782,234	38,211,755	22,570,478	-	22,570,478
1706				B8	60,782,234	38,211,755	22,570,478	-	22,570,478
1707									
1708	DP	Unclassified Dist Plant - Acct 300							
1709		DPW	S		16,001,215	11,946,543	4,054,671	-	4,054,671
1710				B8	16,001,215	11,946,543	4,054,671	-	4,054,671
1711									
1712	DS0	Unclassified Dist Sub Plant - Acct 300							
1713		DPW	S		-	-	-	-	-
1714				B8	-	-	-	-	-
1715									
1716									
1717		Total Distribution Plant		B8	5,926,365,162	4,112,596,932	1,813,768,229	9,239,033	1,823,007,262
1718									
1719		Summary of Distribution Plant by Factor							
1720		S			5,926,365,162	4,112,596,932	1,813,768,229	9,239,033	1,823,007,262
1721									
1722		Total Distribution Plant by Factor			5,926,365,162	4,112,596,932	1,813,768,229	9,239,033	1,823,007,262

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		12,750,611	8,146,235	4,604,376	-	4,604,376
1725		CUST	CN		1,128,506	785,504	343,002	-	343,002
1726		PT	SG		332	249	84	-	84
1727		G-SG	SG		1,228	918	309	-	309
1728		PTD	SO		5,750,191	4,212,610	1,537,581	-	1,537,581
1729				B8	19,630,867	13,145,516	6,485,352	-	6,485,352
1730									
1731	390	Structures and Improvements							
1732		G-SITUS	S		117,104,399	82,446,166	34,658,233	-	34,658,233
1733		PT	SG		342,622	256,282	86,340	-	86,340
1734		PT	SG		1,632,939	1,221,441	411,497	-	411,497
1735		CUST	CN		11,207,903	7,801,332	3,406,571	-	3,406,571
1736		G-SG	SG		5,291,411	3,957,987	1,333,424	-	1,333,424
1737		P	SE		8,922	6,734	2,188	-	2,188
1738		PTD	SO		93,964,460	68,838,694	25,125,766	-	25,125,766
1739				B8	229,552,655	164,528,636	65,024,020	-	65,024,020
1740									
1741	391	Office Furniture & Equipment							
1742		G-SITUS	S		11,145,344	7,802,924	3,342,420	-	3,342,420
1743		PT	SG		853	638	215	-	215
1744		PT	SG		407	305	103	-	103
1745		CUST	CN		8,035,452	5,593,127	2,442,324	-	2,442,324
1746		G-SG	SG		4,818,038	3,603,902	1,214,135	(2,196)	1,211,940
1747		P	SE		48,320	36,468	11,852	-	11,852
1748		PTD	SO		63,072,884	46,207,417	16,865,468	-	16,865,468
1749		G-SG	SSGCH		90,667	67,681	22,986	-	22,986
1750		G-SG	SSGCT		-	-	-	-	-
1751				B8	87,211,964	63,312,462	23,899,503	(2,196)	23,897,307
1752									
1753	392	Transportation Equipment							
1754		G-SITUS	S		76,153,397	53,635,132	22,518,265	-	22,518,265
1755		PTD	SO		7,055,066	5,168,566	1,886,500	-	1,886,500
1756		G-SG	SG		18,672,935	13,967,395	4,705,540	-	4,705,540
1757		CUST	CN		-	-	-	-	-
1758		PT	SG		700,071	523,654	176,416	-	176,416
1759		P	SE		431,256	325,476	105,779	-	105,779
1760		PT	SG		118,263	88,461	29,802	-	29,802
1761		G-SG	SSGCH		343,984	256,777	87,207	-	87,207
1762		PT	SSGCT		44,655	33,240	11,415	-	11,415
1763				B8	103,519,627	73,998,702	29,520,925	-	29,520,925
1764									
1765	393	Stores Equipment							
1766		G-SITUS	S		8,950,149	5,947,021	3,003,129	-	3,003,129
1767		PT	SG		53,347	39,903	13,443	-	13,443
1768		PT	SG		117,465	87,864	29,601	-	29,601
1769		PTD	SO		318,705	233,484	85,221	-	85,221
1770		G-SG	SG		5,141,610	3,845,936	1,295,675	-	1,295,675
1771		PT	SSGCT		53,971	40,174	13,797	-	13,797
1772				B8	14,635,247	10,194,382	4,440,865	-	4,440,865

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		13,787,162	9,498,925	4,288,236	-	4,288,236	
1905		I-SG	SG		147,887,419	110,620,103	37,267,316	69	37,267,385	
1906		PTD	SO		359,456,070	263,338,780	96,117,290	1,342,454	97,459,744	
1907		P	SE		3,679,145	2,776,715	902,430	-	902,430	
1908		CUST	CN		123,583,861	86,021,333	37,562,528	-	37,562,528	
1909		P	SG		-	-	-	-	-	
1910		P	SSGCT		-	-	-	-	-	
1911				B8	648,393,656	472,255,856	176,137,799	1,342,523	177,480,323	
1912	303	Less Non-Utility Plant								
1913		I-SITUS	S		-	-	-	-	-	
1914					648,393,656	472,255,856	176,137,799	1,342,523	177,480,323	
1915	IP	Unclassified Intangible Plant - Acct 300								
1916		I-SITUS	S		-	-	-	-	-	
1917		I-SG	SG		-	-	-	-	-	
1918		P	SG		-	-	-	-	-	
1919		PTD	SO		(193,865)	(142,026)	(51,839)	-	(51,839)	
1920					(193,865)	(142,026)	(51,839)	-	(51,839)	
1921										
1922		Total Intangible Plant			B8	811,025,735	594,159,979	216,865,755	9,426,921	226,292,677
1923										
1924		Summary of Intangible Plant by Factor								
1925		S			14,787,162	10,498,925	4,288,236	-	4,288,236	
1926		DGP			-	-	-	-	-	
1927		DGU			-	-	-	-	-	
1928		SG			309,713,363	231,666,252	78,047,111	8,084,467	86,131,578	
1929		SO			359,262,205	263,196,754	96,065,451	1,342,454	97,407,905	
1930		CN			123,583,861	86,021,333	37,562,528	-	37,562,528	
1931		SSGCT			-	-	-	-	-	
1932		SSGCH			-	-	-	-	-	
1933		SE			3,679,145	2,776,715	902,430	-	902,430	
1934		Total Intangible Plant by Factor				811,025,735	594,159,979	216,865,755	9,426,921	226,292,677
1935		Summary of Unclassified Plant (Account 106)								
1936		DP			16,001,215	11,946,543	4,054,671	-	4,054,671	
1937		DS0			-	-	-	-	-	
1938		GP			4,874,864	3,571,342	1,303,521	-	1,303,521	
1939		HP			-	-	-	-	-	
1940		NP			-	-	-	-	-	
1941		OP			28,365	21,217	7,148	-	7,148	
1942		TP			128,762,697	96,314,771	32,447,927	-	32,447,927	
1943		TS0			-	-	-	-	-	
1944		IP			(193,865)	(142,026)	(51,839)	-	(51,839)	
1945		MP			-	-	-	-	-	
1946		SP			393,673	294,468	99,205	-	99,205	
1947		Total Unclassified Plant by Factor				149,866,949	112,006,316	37,860,633	-	37,860,633
1948										
1949		Total Electric Plant In Service			B8	24,044,227,134	17,614,885,314	6,429,341,821	213,404,086	6,642,745,907

REVISED PROTOCOL										
13 Month Average										
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				6,509,109,252	4,514,679,722	1,994,429,530	10,402,752	2,004,832,282	
1952	SE				304,622,355	229,903,824	74,718,531	45,171,885	119,890,416	
1953	DGU				-	-	-	-	-	
1954	DGP				-	-	-	-	-	
1955	SG				15,888,865,961	11,884,905,422	4,003,960,539	153,478,376	4,157,438,915	
1956	SO				619,164,347	453,601,977	165,562,370	4,351,073	169,913,443	
1957	CN				147,070,285	102,369,208	44,701,077	-	44,701,077	
1958	DEU				-	-	-	-	-	
1959	SSGCH				537,192,925	401,003,860	136,189,065	-	136,189,065	
1960	SSGCT				81,165,121	60,416,929	20,748,192	-	20,748,192	
1961	Less Capital Leases				(42,963,112)	(31,995,628)	(10,967,484)	-	(10,967,484)	
1962					<u>24,044,227,134</u>	<u>17,614,885,314</u>	<u>6,429,341,821</u>	<u>213,404,086</u>	<u>6,642,745,907</u>	
1963	105	Plant Held For Future Use								
1964		DPW	S		9,784,740	5,530,634	4,254,106	(4,254,106)	-	
1965		P	SG		-	-	-	-	-	
1966		T	SG		3,564,123	2,665,971	898,151	(3,146,804)	(2,248,653)	
1967		P	SG		8,923,302	6,674,648	2,248,653	-	2,248,653	
1968		P	SE		28,864,773	21,784,749	7,080,023	(7,080,023)	(0)	
1969		G	SG		-	-	-	-	-	
1970										
1971										
1972		Total Plant Held For Future Use		B10	<u>51,136,937</u>	<u>36,656,003</u>	<u>14,480,934</u>	<u>(14,480,934)</u>	<u>(0)</u>	
1973										
1974	114	Electric Plant Acquisition Adjustments								
1975		P	S		-	-	-	-	-	
1976		P	SG		144,614,797	108,172,175	36,442,622	(3,753,406)	32,689,216	
1977		P	SG		14,560,711	10,891,442	3,669,268	-	3,669,268	
1978		Total Electric Plant Acquisition Adjustment		B15	<u>159,175,508</u>	<u>119,063,617</u>	<u>40,111,891</u>	<u>(3,753,406)</u>	<u>36,358,485</u>	
1979										
1980	115	Accum Provision for Asset Acquisition Adjustments								
1981		P	S		-	-	-	-	-	
1982		P	SG		(101,112,547)	(75,632,399)	(25,480,147)	2,532,384	(22,947,764)	
1983		P	SG		(14,461,887)	(10,817,522)	(3,644,365)	-	(3,644,365)	
1984				B15	<u>(115,574,433)</u>	<u>(86,449,921)</u>	<u>(29,124,512)</u>	<u>2,532,384</u>	<u>(26,592,129)</u>	
1985										
1986	120	Nuclear Fuel								
1987		P	SE		-	-	-	-	-	
1988		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1989										
1990	124	Weatherization								
1991		DMSC	S		1,560,490	1,560,490	0	-	0	
1992		DMSC	SO		(4,454)	(3,263)	(1,191)	-	(1,191)	
1993				B16	<u>1,556,036</u>	<u>1,557,227</u>	<u>(1,191)</u>	<u>-</u>	<u>(1,191)</u>	
1994										
1995	182W	Weatherization								
1996		DMSC	S		(8,210,301)	(8,210,301)	-	-	-	
1997		DMSC	SG		-	-	-	-	-	
1998		DMSC	SGCT		-	-	-	-	-	
1999		DMSC	SO		-	-	-	-	-	
2000				B16	<u>(8,210,301)</u>	<u>(8,210,301)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2001										
2002	186W	Weatherization								
2003		DMSC	S		-	-	-	-	-	
2004		DMSC	CN		-	-	-	-	-	
2005		DMSC	CNP		-	-	-	-	-	
2006		DMSC	SG		-	-	-	-	-	
2007		DMSC	SO		-	-	-	-	-	
2008				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2009										
2010		Total Weatherization		B16	<u>(6,654,265)</u>	<u>(6,653,074)</u>	<u>(1,191)</u>	<u>-</u>	<u>(1,191)</u>	

REVISED PROTOCOL 13 Month Average					UNADJUSTED RESULTS				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2132									
2133	1869	Misc Deferred Debits-Trojan							
2134		P	S		-	-	-	-	-
2135		P	SNPPN		-	-	-	-	-
2136				B15	-	-	-	-	-
2137									
2138		Total Miscellaneous Rate Base		B15	-	-	-	-	-
2139									
2140		Total Rate Base Additions		B15	972,353,456	772,158,104	200,195,352	(19,631,900)	180,563,452
2141	235	Customer Service Deposits							
2142		CUST	S		-	-	-	-	-
2143		CUST	CN		-	-	-	-	-
2144		Total Customer Service Deposits		B15	-	-	-	-	-
2145									
2146	2281	Prop Ins	PTD	SO	-	-	-	-	-
2147	2282	Inj & Dam	PTD	SO	(49,097,810)	(35,969,229)	(13,128,582)	-	(13,128,582)
2148	2283	Pen & Ben	PTD	SO	(3,304,137)	(2,420,622)	(883,515)	-	(883,515)
2149	2283	Pen & Ben	PTD	S	-	-	-	-	-
2150	254	Reg Liab	PTD	SE	-	-	-	-	-
2151	254	Ins Prov	PTD	SO	-	-	-	-	-
2152				B15	(52,401,947)	(38,389,851)	(14,012,097)	-	(14,012,097)
2153									
2154	22841	Accum Misc Oper Provisions - Other							
2155		P	S		-	-	-	-	-
2156		P	SG		(1,470,459)	(1,099,907)	(370,553)	-	(370,553)
2157				B15	(1,470,459)	(1,099,907)	(370,553)	-	(370,553)
2158									
2159	254105	ARO	P	S	88,171	88,171	-	-	-
2160	230	ARO	P	TROJD	(1,855,720)	(1,390,310)	(465,410)	-	(465,410)
2161	254105	ARO	P	TROJD	(3,220,376)	(2,412,713)	(807,663)	-	(807,663)
2162	254	Reg. Liabs.	P	S	(41,780,368)	(43,585,858)	1,805,489	-	1,805,489
2163				B15	(46,768,293)	(47,300,709)	532,417	-	532,417
2164									
2165	252	Customer Advances for Construction							
2166		DPW	S		(6,088,302)	(1,955,087)	(4,133,215)	3,514,955	(618,260)
2167		DPW	SE		-	-	-	-	-
2168		T	SG		(16,165,354)	(12,091,719)	(4,073,635)	214,750	(3,858,885)
2169		DPW	SO		-	-	-	-	-
2170		CUST	CN		-	-	-	0	0
2171		Total Customer Advances for Construction		B19	(22,253,656)	(14,046,806)	(8,206,850)	3,729,705	(4,477,144)
2172									
2173	25398	SO2 Emissions							
2174		P	SE		-	-	-	(37,992)	(37,992)
2175				B19	-	-	-	(37,992)	(37,992)
2176									
2177	25399	Other Deferred Credits							
2178		P	S		(4,042,973)	(2,970,992)	(1,071,981)	-	(1,071,981)
2179		LABOR	SO		(21,796,732)	(15,968,363)	(5,828,370)	-	(5,828,370)
2180		P	SG		(3,856,932)	(2,884,993)	(971,939)	-	(971,939)
2181		P	SE		-	-	-	-	-
2182				B19	(29,696,637)	(21,824,348)	(7,872,289)	-	(7,872,289)

REVISED PROTOCOL
13 Month Average

FERC		BUS	UNADJUSTED RESULTS				OREGON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2244									
5									
6	108SP	Steam Prod Plant Accumulated Depr							
2247		P	S		-	-	-	-	-
2248		P	SG		(739,823,293)	(553,389,392)	(186,433,901)	-	(186,433,901)
2249		P	SG		(817,264,722)	(611,315,745)	(205,948,977)	-	(205,948,977)
2250		P	SG		(773,656,339)	(578,696,582)	(194,959,757)	(74,359,008)	(269,318,765)
2251		P	SG		-	-	-	-	-
2252		P	SSGCH		(177,742,983)	(132,681,610)	(45,061,373)	(7,878,259)	(52,939,632)
2253				B17	(2,508,487,338)	(1,876,083,328)	(632,404,009)	(82,237,266)	(714,641,276)
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		(158,355,689)	(118,450,391)	(39,905,298)	-	(39,905,298)
2265		P	SG		(29,213,985)	(21,852,123)	(7,361,862)	-	(7,361,862)
2266		P	SG		(64,337,739)	(48,124,765)	(16,212,974)	(2,586,175)	(18,799,149)
2267		P	SG		(20,927,753)	(15,654,003)	(5,273,749)	(1,187,583)	(6,461,332)
2268				B17	(272,835,165)	(204,081,282)	(68,753,883)	(3,773,758)	(72,527,641)
2269									
2270	108OP	Other Production Plant - Accum Depr							
2271		P	S		-	-	-	-	-
2272		P	SG		(431,345)	(322,647)	(108,698)	-	(108,698)
2273		P	SG		(379,230,375)	(283,665,125)	(95,565,251)	3,705,854	(91,859,397)
2274		P	SG		(227,869,881)	(170,447,154)	(57,422,727)	6,009,050	(51,413,677)
2275		P	SSGCT		(24,522,080)	(18,253,515)	(6,268,565)	(101,748)	(6,370,313)
2276				B17	(632,053,682)	(472,688,441)	(159,365,241)	9,613,156	(149,752,084)
2277									
2278	108EP	Experimental Plant - Accum Depr							
2279		P	SG		-	-	-	-	-
2280		P	SG		-	-	-	-	-
1									
2									
2283		Total Production Plant Accum Depreciation		B17	(3,413,376,185)	(2,552,853,052)	(860,523,133)	(76,397,868)	(936,921,001)
2284									
2285		Summary of Prod Plant Depreciation by Factor							
2286		S			-	-	-	-	-
2287		DGP			-	-	-	-	-
2288		DGU			-	-	-	-	-
2289		SG			(3,211,111,121)	(2,401,917,926)	(809,193,195)	(68,417,862)	(877,611,057)
2290		SSGCH			(177,742,983)	(132,681,610)	(45,061,373)	(7,878,259)	(52,939,632)
2291		SSGCT			(24,522,080)	(18,253,515)	(6,268,565)	(101,748)	(6,370,313)
2292		Total of Prod Plant Depreciation by Factor			(3,413,376,185)	(2,552,853,052)	(860,523,133)	(76,397,868)	(936,921,001)
2293									
2294									
2295	108TP	Transmission Plant Accumulated Depr							
2296		T	SG		(377,151,157)	(282,109,865)	(95,041,292)	-	(95,041,292)
2297		T	SG		(406,488,836)	(304,054,511)	(102,434,325)	-	(102,434,325)
2298		T	SG		(542,419,796)	(405,731,157)	(136,688,639)	911,171	(135,777,468)
2299		Total Trans Plant Accum Depreciation		B17	(1,326,059,790)	(991,895,534)	(334,164,256)	911,171	(333,253,085)

REVISED PROTOCOL										
13 Month Average										
FERC	BUS					UNADJUSTED RESULTS			OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
2300	108360	Land and Land Rights								
2301		DPW	S		(8,119,501)	(5,584,224)	(2,535,276)	-	(2,535,276)	
2302				B17	(8,119,501)	(5,584,224)	(2,535,276)	-	(2,535,276)	
2303										
2304	108361	Structures and Improvements								
2305		DPW	S		(17,162,273)	(12,867,899)	(4,294,373)	-	(4,294,373)	
2306				B17	(17,162,273)	(12,867,899)	(4,294,373)	-	(4,294,373)	
2307										
2308	108362	Station Equipment								
2309		DPW	S		(228,600,909)	(165,141,832)	(63,459,077)	-	(63,459,077)	
2310				B17	(228,600,909)	(165,141,832)	(63,459,077)	-	(63,459,077)	
2311										
2312	108363	Storage Battery Equipment								
2313		DPW	S		-	-	-	-	-	
2314				B17	-	-	-	-	-	
2315										
2316	108364	Poles, Towers & Fixtures								
2317		DPW	S		(592,393,024)	(363,148,021)	(229,245,002)	5,493,085	(223,751,918)	
2318				B17	(592,393,024)	(363,148,021)	(229,245,002)	5,493,085	(223,751,918)	
2319										
2320	108365	Overhead Conductors								
2321		DPW	S		(318,316,501)	(181,925,047)	(136,391,454)	-	(136,391,454)	
2322				B17	(318,316,501)	(181,925,047)	(136,391,454)	-	(136,391,454)	
2323										
2324	108366	Underground Conduit								
2325		DPW	S		(136,145,255)	(96,392,041)	(39,753,214)	-	(39,753,214)	
2326				B17	(136,145,255)	(96,392,041)	(39,753,214)	-	(39,753,214)	
2327										
2328	108367	Underground Conductors								
2329		DPW	S		(312,469,187)	(246,015,885)	(66,453,302)	-	(66,453,302)	
2330				B17	(312,469,187)	(246,015,885)	(66,453,302)	-	(66,453,302)	
2331										
2332	108368	Line Transformers								
2333		DPW	S		(410,340,574)	(225,376,831)	(184,963,743)	-	(184,963,743)	
2334				B17	(410,340,574)	(225,376,831)	(184,963,743)	-	(184,963,743)	
2335										
2336	108369	Services								
2337		DPW	S		(202,021,034)	(123,527,249)	(78,493,785)	-	(78,493,785)	
2338				B17	(202,021,034)	(123,527,249)	(78,493,785)	-	(78,493,785)	
2339										
2340	108370	Meters								
2341		DPW	S		(74,224,263)	(40,319,395)	(33,904,868)	-	(33,904,868)	
2342				B17	(74,224,263)	(40,319,395)	(33,904,868)	-	(33,904,868)	
2343										
2344										
2345										
2346	108371	Installations on Customers' Premises								
2347		DPW	S		(7,679,739)	(5,136,807)	(2,542,932)	-	(2,542,932)	
2348				B17	(7,679,739)	(5,136,807)	(2,542,932)	-	(2,542,932)	
2349										
2350	108372	Leased Property								
2351		DPW	S		-	-	-	-	-	
2352				B17	-	-	-	-	-	
2353										
2354	108373	Street Lights								
2355		DPW	S		(27,803,844)	(18,381,411)	(9,422,433)	-	(9,422,433)	
2356				B17	(27,803,844)	(18,381,411)	(9,422,433)	-	(9,422,433)	
2357										
2358	108D00	Unclassified Dist Plant - Acct 300								
2359		DPW	S		-	-	-	-	-	
2360				B17	-	-	-	-	-	
2361										
2362	108DS	Unclassified Dist Sub Plant - Acct 300								
2363		DPW	S		-	-	-	-	-	
2364				B17	-	-	-	-	-	
2365										
2366	108DP	Unclassified Dist Sub Plant - Acct 300								
2367		DPW	S		4,627,886	3,653,913	973,973	-	973,973	
2368				B17	4,627,886	3,653,913	973,973	-	973,973	
2369										
2370										
2371		Total Distribution Plant Accum Depreciation		B17	(2,330,648,217)	(1,480,162,730)	(850,485,487)	5,493,085	(844,992,402)	
2372										
2373		Summary of Distribution Plant Depr by Factor								
2374		S			(2,330,648,217)	(1,480,162,730)	(850,485,487)	5,493,085	(844,992,402)	
2375										
2376		Total Distribution Depreciation by Factor		B17	(2,330,648,217)	(1,480,162,730)	(850,485,487)	5,493,085	(844,992,402)	

REVISED PROTOCOL										
13 Month Average										
FERC	BUS					UNADJUSTED RESULTS			OREGON	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
2448										
2449	111HP	Accum Prov for Amort-Hydro								
2450		P	SG		-	-	-	-	-	
2451		P	SG		-	-	-	-	-	
2452		P	SG		(747,936)	(559,457)	(188,478)	-	(188,478)	
2453		P	SG		-	-	-	-	-	
2454				B18	(747,936)	(559,457)	(188,478)	-	(188,478)	
2455										
2456										
2457	111IP	Accum Prov for Amort-Intangible Plant								
2458		I-SITUS	S		(1,460,662)	(1,383,626)	(77,036)	-	(77,036)	
2459		P	SG		-	-	-	-	-	
2460		P	SG		(390,929)	(292,416)	(98,513)	-	(98,513)	
2461		P	SE		(2,110,200)	(1,592,605)	(517,595)	-	(517,595)	
2462		I-SG	SG		(58,701,269)	(43,908,674)	(14,792,595)	(3)	(14,792,598)	
2463		I-SG	SG		(32,447,955)	(24,271,139)	(8,176,816)	(2,222,598)	(10,399,414)	
2464		I-SG	SG		(4,139,187)	(3,096,121)	(1,043,066)	-	(1,043,066)	
2465		CUST	CN		(109,263,165)	(76,053,322)	(33,209,844)	-	(33,209,844)	
2466		P	SSGCT		-	-	-	-	-	
2467		P	SSGCH		(480,579)	(358,743)	(121,836)	-	(121,836)	
2468		PTD	SO		(272,013,070)	(199,277,732)	(72,735,339)	(32,611)	(72,767,950)	
2469				B18	(481,007,017)	(350,234,377)	(130,772,641)	(2,255,212)	(133,027,852)	
2470	111IP	Less Non-Utility Plant								
2471		NUTIL	OTH		-	-	-	-	-	
2472					(481,007,017)	(350,234,377)	(130,772,641)	(2,255,212)	(133,027,852)	
2473										
2474	111390	Accum Amtr - Capital Lease								
2475		G-SITUS	S		(4,944)	51,782	(56,726)	-	(56,726)	
2476		P	SG		489,305	366,001	123,304	-	123,304	
2477		PTD	SO		8,727,897	6,394,088	2,333,809	-	2,333,809	
2478					9,212,258	6,811,871	2,400,387	-	2,400,387	
2479										
2480		Remove Capital Lease Amtr			(9,212,258)	(6,811,871)	(2,400,387)	-	(2,400,387)	
2481										
2482		Total Accum Provision for Amortization		B18	(507,301,194)	(368,162,134)	(139,139,060)	(2,255,212)	(141,394,272)	
2483										
2484										
2485										
2486										
2487		Summary of Amortization by Factor								
2488		S			(11,528,103)	(7,470,453)	(4,057,650)	-	(4,057,650)	
2489		DGP			-	-	-	-	-	
2490		DGU			-	-	-	-	-	
2491		SE			(2,110,200)	(1,592,605)	(517,595)	-	(517,595)	
2492		SO			(275,622,358)	(201,921,909)	(73,700,450)	(32,611)	(73,733,061)	
2493		CN			(112,385,778)	(78,226,836)	(34,158,942)	-	(34,158,942)	
2494		SSGCT			-	-	-	-	-	
2495		SSGCH			(480,579)	(358,743)	(121,836)	-	(121,836)	
2496		SG			(95,961,919)	(71,779,719)	(24,182,200)	(2,222,601)	(26,404,801)	
2497		Less Capital Lease			(9,212,258)	(6,811,871)	(2,400,387)	-	(2,400,387)	
2498		Total Provision For Amortization by Factor			(507,301,194)	(368,162,134)	(139,139,060)	(2,255,212)	(141,394,272)	

13 MONTH AVERAGE FACTORS		2010 PROTOCOL											Page Ref.
DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs	S												Situs
System Generation	SG	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.5
System Generation (Pac. Power Costs on SG)	SG-P	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.5
System Generation (R.M.P. Costs on SG)	SG-U	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.5
Divisional Generation - Pac. Power	DGP	3.2013%	52.9098%	16.5340%	0.0000%	27.3548%	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%	0.0000%	82.6511%	11.3116%	5.2750%	0.7623%			Pg 10.5
System Capacity	SC	1.5326%	25.4236%	7.9871%	0.0000%	12.6396%	43.5858%	5.7700%	2.6516%	0.4097%			Pg 10.5
System Energy	SE	1.5009%	24.5282%	7.5380%	0.0000%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%			Pg 10.5
System Energy (Pac. Power Costs on SE)	SE-P	1.5009%	24.5282%	7.5380%	0.0000%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%			Pg 10.5
System Energy (R.M.P. Costs on SE)	SE-U	1.5009%	24.5282%	7.5380%	0.0000%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%			Pg 10.5
Divisional Energy - Pac. Power	DEP	3.1424%	51.3547%	15.7822%	0.0000%	29.7207%	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%	0.0000%	81.1436%	12.2257%	5.9262%	0.7045%			Pg 10.5
System Overhead	SO	2.1750%	26.7349%	7.6748%	0.0000%	11.9222%	42.9884%	5.7142%	2.5048%	0.2856%			Pg 10.17
System Overhead (Pac. Power Costs on SO)	SO-P	2.1750%	26.7349%	7.6748%	0.0000%	11.9222%	42.9884%	5.7142%	2.5048%	0.2856%			Pg 10.17
System Overhead (R.M.P. Costs on SO)	SO-U	2.1750%	26.7349%	7.6748%	0.0000%	11.9222%	42.9884%	5.7142%	2.5048%	0.2856%			Pg 10.17
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.17
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.17
Gross Plant-System	GPS	2.1750%	26.7347%	7.6748%	0.0000%	11.9223%	42.9885%	5.7142%	2.5048%	0.2856%			Pg 10.16
System Net Plant	SNP	2.0074%	25.7380%	7.4866%	0.0000%	12.0552%	44.2043%	5.6847%	2.5269%	0.2971%			Pg 10.17
Seasonal System Capacity Combustion Turbine	SSCCT	1.5647%	25.8698%	8.0926%	0.0000%	12.5499%	43.2547%	5.6047%	2.6580%	0.4055%			Pg 10.7
Seasonal System Energy Combustion Turbine	SSECT	1.4989%	24.6422%	7.6159%	0.0000%	14.1562%	42.5104%	6.1437%	3.0611%	0.3716%			Pg 10.10
Seasonal System Capacity Cholla	SSCCH	1.5230%	25.5758%	8.0345%	0.0000%	12.6727%	43.3662%	5.7661%	2.6621%	0.3997%			Pg 10.7
Seasonal System Energy Cholla	SSECH	1.4872%	24.6806%	7.6368%	0.0000%	14.1808%	42.2871%	6.2788%	3.0852%	0.3635%			Pg 10.10
Seasonal System Generation Cholla	SSGCH	1.5140%	25.3520%	7.9351%	0.0000%	13.0497%	43.0964%	5.8942%	2.7679%	0.3906%			Pg 10.7
Seasonal System Capacity Purchases	SSCP	1.4771%	24.1844%	7.7365%	0.0000%	11.8935%	46.1466%	5.7293%	2.3276%	0.5051%			Pg 10.8
Seasonal System Energy Purchases	SSEP	1.5398%	23.3519%	7.1294%	0.0000%	13.7236%	44.1133%	6.8676%	2.8463%	0.4282%			Pg 10.8
Seasonal System Generation Contracts	SSGC	1.4928%	23.9763%	7.5847%	0.0000%	12.3510%	45.6383%	6.0138%	2.4572%	0.4859%			Pg 10.8
Seasonal System Generation Combustion Turbine	SSGCT	1.5483%	25.5629%	7.9734%	0.0000%	12.9515%	43.0687%	5.7395%	2.7588%	0.3971%			Pg 10.7
Mid-Columbia	MC	1.1307%	40.9204%	9.4483%	0.0000%	9.6618%	32.1007%	4.3933%	2.0487%	0.2961%			Pg 10.8
Division Net Plant Distribution	SNPD	3.4581%	26.7897%	6.2793%	0.0000%	8.9298%	48.0903%	4.6977%	1.7550%	0.0000%			Pg 10.15
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.6511%	11.3116%	5.2750%	0.7623%			Pg 10.5
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.1436%	12.2257%	5.9262%	0.7045%			Pg 10.5
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.5009%	24.5282%	7.5380%	0.0000%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%			Pg 10.16
System Net Hydro Plant-Pac. Power	SNPPH-P	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.14
System Net Hydro Plant-R.M.P.	SNPPH-U	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.14
Customer - System	CN	2.4450%	30.3944%	6.9174%	0.0000%	6.6349%	48.8952%	3.8721%	0.8410%	0.0000%	0.00%	0.00%	Pg 10.19
Customer - Pac. Power	CNP	0.0000%	69.1620%	15.7404%	0.0000%	15.0977%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	0.00%	Pg 10.19
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.2082%	7.2230%	1.5688%	0.0000%	0.00%	0.00%	Pg 10.19
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Situs
Excise Tax - superfund	EXCTAX	5.1613%	39.5282%	9.2176%	0.0000%	5.5402%	48.8594%	11.2227%	4.7478%	-0.8453%	-16.3009%	-7.3310%	Pg 10.19
Interest	INT	2.0074%	25.7380%	7.4866%	0.0000%	12.0552%	44.2043%	5.6847%	2.5269%	0.2971%			Pg 10.17
CIAC	CIAC	3.4581%	26.7897%	6.2793%	0.0000%	8.9298%	48.0903%	4.6977%	1.7550%	0.0000%			Pg 10.19
Idaho State Income Tax	IDSIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%			Pg 10.19
Bad Debt Expense	BADDEBT	4.7200%	40.9637%	11.9358%	0.0000%	5.9642%	27.7611%	8.6540%	0.0011%	0.0000%	0.0000%	0.0000%	Pg 10.19
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%	0.00%	10.95%						0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	0.00%	11.61%						1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	0.00%	15.50%						1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%	0.00%	16.71%						2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	0.00%	20.68%						2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.00%	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%	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%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.14
System Net Transmission Plant	SNPT	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.15
System Net Production Plant	SNPP	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.15
System Net Hydro Plant	SNPPH	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.14
System Net Nuclear Plant	SNPPN	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.14
System Net Other Production Plant	SNPPPO	1.5247%	25.1998%	7.8748%	0.0000%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%			Pg 10.15
System Net General Plant	SNPG	2.4690%	28.9841%	7.2726%	0.0000%	12.0609%	40.0409%	6.3857%	2.6282%	0.1586%			Pg 10.16
System Net Intangible Plant	SNPI	1.7841%	26.0863%	7.9167%	0.0000%	12.2368%	42.5970%	6.5425%	2.5011%	0.3356%			Pg 10.16
Trojan Plant Allocator	TROJP	1.5211%	25.0978%	7.8236%	0.0000%	13.2058%	43.1497%	5.9943%	2.8132%	0.3945%			Pg 10.20
Trojan Decommissioning Allocator	TROJD	1.5204%	25.0798%	7.8146%	0.0000%	13.2371%	43.1256%	6.0067%	2.8221%	0.3937%			Pg 10.20
Income Before Taxes	IBT	5.0933%	39.3314%	8.8653%	0.0000%	5.8235%	48.8532%	10.9993%	4.6633%	-0.6035%	-16.3363%	-6.6893%	Pg 10.17
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	0.0000%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%	Pg 10.18
DIT Balance	DITBAL	2.1964%	26.9487%	6.0535%	0.0000%	11.6064%	43.3003%	5.6219%	2.4407%	0.2864%	0.0000%	1.5457%	Pg 10.18
Tax Depreciation	TAXDEPR	2.0617%	25.8435%	4.8301%	0.0000%	11.9446%	44.2124%	5.5840%	2.5091%	0.2981%	0.0000%	2.7164%	Pg 10.21
SCHMAT Depreciation Expense	SCHMDEXP	2.3041%	27.3064%	8.0124%	0.0000%	12.0645%	41.9127%	5.5959%	2.5285%	0.2755%	0.0000%	0.0000%	Pg 10.21
SCHMDT Amortization Expense	SCHMAEXP	1.7230%	22.9410%	6.7066%	0.0000%	12.1498%	40.6257%	4.9928%	2.1298%	0.2739%	8.4575%	0.0000%	Pg 10.21
System Generation Cholla Transaction	SGCT	1.5308%	25.3008%	7.9064%	0.0000%	13.0807%	43.4597%	5.9479%	2.7737%				Pg 10.5

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
STEAM:									
STEAM PRODUCTION PLANT									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	6,695,746,730	102,090,094	1,687,313,981	527,277,004	872,356,207	2,898,334,967	396,663,747	184,977,674	26,733,055
SSGCH	0	0	0	0	0	0	0	0	0
	6,695,746,730	102,090,094	1,687,313,981	527,277,004	872,356,207	2,898,334,967	396,663,747	184,977,674	26,733,055
LESS ACCUMULATED DEPRECIATION									
DGP	(739,823,293)	(11,280,091)	(186,433,901)	(58,259,642)	(96,387,971)	(320,241,462)	(43,827,984)	(20,438,466)	(2,953,776)
DGU	(817,264,722)	(12,460,841)	(205,948,977)	(64,358,004)	(106,477,437)	(353,762,921)	(48,415,703)	(22,577,874)	(3,262,964)
SG	(773,656,339)	(11,795,943)	(194,959,757)	(60,923,929)	(100,795,914)	(334,886,505)	(45,832,292)	(21,373,143)	(3,088,856)
SSGCH	(177,742,983)	(2,710,048)	(44,790,855)	(13,996,914)	(23,157,267)	(76,938,200)	(10,529,699)	(4,910,354)	(709,646)
	(2,508,487,338)	(38,246,923)	(632,133,491)	(197,538,489)	(326,818,589)	(1,085,829,088)	(148,605,679)	(69,299,836)	(10,015,243)
TOTAL NET STEAM PLANT	4,187,259,393	63,843,171	1,055,180,490	329,738,516	545,537,618	1,812,505,879	248,058,068	115,677,838	16,717,812
SNPPS									
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%
NUCLEAR:									
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
	0	0	0	0	0	0	0	0	0
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
	0	0	0	0	0	0	0	0	0
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%
HYDRO:									
HYDRO PRODUCTION PLANT									
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	891,193,350	13,588,031	224,578,835	70,179,739	116,109,238	385,763,822	52,795,320	24,620,237	3,558,128
	891,193,350	13,588,031	224,578,835	70,179,739	116,109,238	385,763,822	52,795,320	24,620,237	3,558,128
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)									
DGP	(158,355,689)	(2,414,450)	(39,905,298)	(12,470,202)	(20,631,391)	(68,546,175)	(9,381,173)	(4,374,757)	(632,242)
DGU	(29,213,985)	(445,426)	(7,361,862)	(2,300,544)	(3,806,148)	(12,645,627)	(1,730,670)	(807,070)	(116,638)
SG	(86,013,427)	(1,311,447)	(21,675,201)	(6,773,390)	(11,206,270)	(37,231,952)	(5,095,534)	(2,376,219)	(343,412)
	(273,583,101)	(4,171,323)	(68,942,361)	(21,544,136)	(35,643,809)	(118,423,755)	(16,207,378)	(7,558,047)	(1,092,292)
TOTAL NET HYDRO PRODUCTION PLANT	617,610,249	9,416,708	155,636,473	48,635,603	80,465,429	267,340,067	36,587,942	17,062,191	2,465,835
SNPPH									
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%

OTHER:

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	3,336,084,078	50,865,296	840,686,115	262,710,119	434,642,135	1,444,064,348	197,633,463	92,163,144	13,319,458
SSGCT	0	0	0	0	0	0	0	0	0
	<u>3,336,084,078</u>	<u>50,865,296</u>	<u>840,686,115</u>	<u>262,710,119</u>	<u>434,642,135</u>	<u>1,444,064,348</u>	<u>197,633,463</u>	<u>92,163,144</u>	<u>13,319,458</u>

LESS ACCUMULATED DEPRECIATION

DGP	(379,230,375)	(5,782,128)	(95,565,251)	(29,863,653)	(49,408,077)	(164,154,455)	(22,466,044)	(10,476,674)	(1,514,093)
DGU	(431,345)	(6,577)	(108,698)	(33,968)	(56,198)	(186,713)	(25,553)	(11,916)	(1,722)
SG	(227,869,881)	(3,474,334)	(57,422,727)	(17,944,309)	(29,688,056)	(98,636,234)	(13,499,274)	(6,295,167)	(909,780)
SSGCT	(24,522,080)	(373,888)	(6,179,512)	(1,931,066)	(3,194,862)	(10,614,679)	(1,452,716)	(677,451)	(97,905)
	<u>(632,053,682)</u>	<u>(9,636,927)</u>	<u>(159,276,188)</u>	<u>(49,772,996)</u>	<u>(82,347,194)</u>	<u>(273,592,082)</u>	<u>(37,443,588)</u>	<u>(17,461,207)</u>	<u>(2,523,501)</u>

TOTAL NET OTHER PRODUCTION PLANT

SNPPO

SYSTEM NET PLANT PRODUCTION OTHER

	2,704,030,396	41,228,369	681,409,927	212,937,123	352,294,941	1,170,472,266	160,189,875	74,701,937	10,795,957
	100.0000%	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%

PRODUCTION:

TOTAL PRODUCTION PLANT

	<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	10,923,024,158	166,543,421	2,752,578,932	860,166,862	1,423,107,580	4,728,163,137	647,092,530	301,761,056	43,610,640
SSGCH	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
	<u>10,923,024,158</u>	<u>166,543,421</u>	<u>2,752,578,932</u>	<u>860,166,862</u>	<u>1,423,107,580</u>	<u>4,728,163,137</u>	<u>647,092,530</u>	<u>301,761,056</u>	<u>43,610,640</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	(3,414,124,120)	(52,055,173)	(860,352,041)	(268,855,620)	(444,809,592)	(1,477,844,924)	(202,256,645)	(94,319,090)	(13,631,036)
SSGCH	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
	<u>(3,414,124,120)</u>	<u>(52,055,173)</u>	<u>(860,352,041)</u>	<u>(268,855,620)</u>	<u>(444,809,592)</u>	<u>(1,477,844,924)</u>	<u>(202,256,645)</u>	<u>(94,319,090)</u>	<u>(13,631,036)</u>

TOTAL NET PRODUCTION PLANT

SNPP

SYSTEM NET PRODUCTION PLANT

	7,508,900,037	114,488,248	1,892,226,891	591,311,242	978,297,988	3,250,318,212	444,835,885	207,441,966	29,979,604
	100.0000%	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%

TRANSMISSION:

TRANSMISSION PLANT

	<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	5,005,754,014	76,322,764	1,261,439,400	394,193,372	652,175,293	2,166,801,177	296,546,632	138,289,689	19,985,687
	<u>5,005,754,014</u>	<u>76,322,764</u>	<u>1,261,439,400</u>	<u>394,193,372</u>	<u>652,175,293</u>	<u>2,166,801,177</u>	<u>296,546,632</u>	<u>138,289,689</u>	<u>19,985,687</u>

LESS ACCUMULATED DEPRECIATION

DGP	(377,151,157)	(5,750,426)	(95,041,292)	(29,699,919)	(49,137,186)	(163,254,441)	(22,342,869)	(10,419,233)	(1,505,792)
DGU	(406,488,836)	(6,197,738)	(102,434,325)	(32,010,204)	(52,959,449)	(175,953,610)	(24,080,867)	(11,229,720)	(1,622,924)
SG	(542,419,796)	(8,270,278)	(136,688,639)	(42,714,502)	(70,669,232)	(234,792,970)	(32,133,573)	(14,984,968)	(2,165,634)
	<u>(1,326,059,790)</u>	<u>(20,218,442)</u>	<u>(334,164,256)</u>	<u>(104,424,624)</u>	<u>(172,765,867)</u>	<u>(574,001,021)</u>	<u>(78,557,309)</u>	<u>(36,633,921)</u>	<u>(5,294,350)</u>

TOTAL NET TRANSMISSION PLANT

SNPT

SYSTEM NET PLANT TRANSMISSION

	3,679,694,224	56,104,322	927,275,144	289,768,748	479,409,426	1,592,800,156	217,989,323	101,655,768	14,691,336
	100.0000%	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%

DISTRIBUTION:										
DISTRIBUTION PLANT - PACIFIC POWER										
	<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>	
LESS ACCUMULATED DEPRECIATION	S	2,990,293,361	233,600,089	1,813,768,229	419,535,265	523,389,778	0	0	0	0
	S	(1,355,790,351)	(109,255,340)	(850,485,487)	(193,751,132)	(202,298,392)	0	0	0	0
		1,634,503,010	124,344,749	963,282,742	225,784,133	321,091,386	0	0	0	0

DNPDP
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER

		100.0000%	7.6075%	58.9343%	13.8136%	19.6446%	0.0000%	0.0000%	0.0000%	0.0000%
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DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER										
	<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>	
LESS ACCUMULATED DEPRECIATION	S	2,936,071,801	0	0	0	0	2,534,331,922	295,694,347	106,045,532	0
	S	(974,857,866)	0	0	0	0	(805,139,687)	(126,776,742)	(42,941,436)	0
		1,961,213,935	0	0	0	0	1,729,192,234	168,917,605	63,104,095	0

DNPDU
DIVISION NET PLANT DISTRIBUTION R.M.P.

		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.1695%	8.6129%	3.2176%	0.0000%
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TOTAL NET DISTRIBUTION PLANT		3,595,716,945	124,344,749	963,282,742	225,784,133	321,091,386	1,729,192,234	168,917,605	63,104,095	0
DNP										
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.4581%	26.7897%	6.2793%	8.9298%	48.0903%	4.6977%	1.7550%	0.0000%

GENERAL:									
GENERAL PLANT									
	<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>
S	567,881,943	16,184,732	176,298,079	46,201,828	68,293,808	208,486,500	37,551,976	14,865,020	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SE	824,097	12,369	202,136	62,120	116,983	349,314	52,630	25,512	3,033
SG	268,732,473	4,097,366	67,720,014	21,162,158	35,011,844	116,324,102	15,920,021	7,424,042	1,072,926
SO	259,902,142	5,652,866	69,484,580	19,947,012	30,986,139	111,727,749	14,851,405	6,510,060	742,330
CN	23,486,424	574,247	7,138,549	1,624,640	1,558,306	11,483,733	909,421	197,528	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 Capital Lease	(42,963,112)	(504,181)	(10,967,290)	(2,458,502)	(4,046,343)	(22,164,501)	(1,847,069)	(854,812)	(120,415)
	1,077,863,967	26,017,398	309,876,068	86,539,257	131,920,737	426,206,897	67,438,385	28,167,352	1,697,874

LESS ACCUMULATED DEPRECIATION	S	(189,323,339)	(5,084,563)	(57,255,287)	(21,109,295)	(24,753,836)	(64,107,651)	(11,982,281)	(5,030,425)	0
	DGP	(1,875,022)	(28,588)	(472,501)	(147,654)	(244,287)	(811,626)	(111,078)	(51,800)	(7,486)
	DGU	(3,375,815)	(51,471)	(850,698)	(265,839)	(439,818)	(1,461,262)	(199,987)	(93,261)	(13,478)
	SE	(323,612)	(4,857)	(79,376)	(24,394)	(45,938)	(137,171)	(20,667)	(10,018)	(1,191)
	SG	(67,848,355)	(1,034,484)	(17,097,642)	(5,342,926)	(8,839,632)	(29,368,981)	(4,019,415)	(1,874,389)	(270,887)
	SO	(98,108,516)	(2,133,858)	(26,229,214)	(7,529,648)	(11,696,726)	(42,175,272)	(5,606,146)	(2,457,434)	(280,217)
	CN	(11,031,402)	(269,719)	(3,352,924)	(763,081)	(731,925)	(5,393,825)	(427,149)	(92,778)	0
	SSGCT	(60,545)	(923)	(15,257)	(4,768)	(7,888)	(26,208)	(3,587)	(1,673)	(242)
	SSGCH	(2,127,614)	(32,440)	(536,154)	(167,545)	(277,196)	(920,964)	(126,042)	(58,778)	(8,495)
		(374,074,219)	(8,640,904)	(105,889,054)	(35,355,151)	(47,037,247)	(144,402,960)	(22,496,352)	(9,670,554)	(581,996)
TOTAL NET GENERAL PLANT		703,789,748	17,376,494	203,987,014	51,184,106	84,883,490	281,803,936	44,942,033	18,496,797	1,115,879
SNPG										
SYSTEM NET GENERAL PLANT		100.0000%	2.4690%	28.9841%	7.2726%	12.0609%	40.0409%	6.3857%	2.6282%	0.1586%

MINING:										
GENERAL MINING PLANT										
	<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>	
LESS ACCUMULATED DEPRECIATION	SE	300,119,113	4,504,419	73,613,964	22,622,829	42,602,833	127,212,897	19,166,875	9,290,783	1,104,513
	SE	(167,770,160)	(2,518,024)	(41,151,083)	(12,646,431)	(23,815,491)	(71,113,525)	(10,714,512)	(5,193,659)	(617,436)
		132,348,953	1,986,395	32,462,881	9,976,398	18,787,342	56,099,372	8,452,364	4,097,125	487,077
SNPM										
SYSTEM NET PLANT MINING		100.0000%	1.5009%	24.5282%	7.5380%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%

INTANGIBLE:	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
INTANGIBLE PLANT									
S	14,787,162	360,306	4,288,236	1,504,603	1,507,442	3,020,085	4,106,489	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SE	3,679,145	55,219	902,430	277,332	522,266	1,559,497	234,966	113,895	13,540
CN	123,583,861	3,021,644	37,562,528	8,548,738	8,199,693	60,426,569	4,785,309	1,039,380	0
SG	309,713,363	4,722,202	78,047,111	24,389,324	40,351,045	134,063,175	18,347,776	8,556,186	1,236,544
SO	359,262,205	7,813,945	96,048,394	27,572,715	42,832,077	154,441,042	20,529,068	8,998,843	1,026,122
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0
	<u>811,025,735</u>	<u>15,973,317</u>	<u>216,848,699</u>	<u>62,292,711</u>	<u>93,412,522</u>	<u>353,510,368</u>	<u>48,003,608</u>	<u>18,708,305</u>	<u>2,276,206</u>
LESS ACCUMULATED AMORTIZATION									
S	(1,460,662)	0	(77,036)	0	(521,638)	(55,335)	(806,654)	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	(390,929)	(5,960)	(98,513)	(30,785)	(50,932)	(169,218)	(23,159)	(10,800)	(1,561)
SE	(2,110,200)	(31,671)	(517,595)	(159,066)	(299,549)	(894,460)	(134,766)	(65,325)	(7,766)
CN	(109,263,165)	(2,671,501)	(33,209,844)	(7,558,124)	(7,249,526)	(53,424,437)	(4,230,795)	(918,939)	0
SG	(95,288,411)	(1,452,863)	(24,012,478)	(7,503,777)	(12,414,663)	(41,246,742)	(5,644,995)	(2,632,452)	(380,443)
SO	(272,013,070)	(5,916,278)	(72,722,425)	(20,876,504)	(32,430,032)	(116,934,043)	(15,543,452)	(6,813,416)	(776,921)
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	(480,579)	(7,327)	(121,105)	(37,845)	(62,612)	(208,024)	(28,470)	(13,277)	(1,919)
	<u>(481,007,017)</u>	<u>(10,085,602)</u>	<u>(130,758,995)</u>	<u>(36,166,100)</u>	<u>(53,028,951)</u>	<u>(212,932,259)</u>	<u>(26,412,292)</u>	<u>(10,454,208)</u>	<u>(1,168,610)</u>
TOTAL NET INTANGIBLE PLANT	330,018,717	5,887,715	86,089,704	26,126,611	40,383,571	140,578,108	21,591,316	8,254,097	1,107,596
SNPI									
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.7841%	26.0863%	7.9167%	12.2368%	42.5970%	6.5425%	2.5011%	0.3356%
GROSS PLANT:	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
PRODUCTION PLANT	10,923,024,158	166,543,421	2,752,578,932	860,166,862	1,423,107,580	4,728,163,137	647,092,530	301,761,056	43,610,640
TRANSMISSION PLANT	5,005,754,014	76,322,764	1,261,439,400	394,193,372	652,175,293	2,166,801,177	296,546,632	138,289,689	19,985,687
DISTRIBUTION PLANT	5,926,365,162	233,600,089	1,813,768,229	419,535,265	523,389,778	2,534,331,922	295,694,347	106,045,532	0
GENERAL PLANT	1,377,983,081	30,521,816	383,490,033	109,162,086	174,523,569	553,419,793	86,605,260	37,458,135	2,802,388
INTANGIBLE PLANT	811,025,735	15,973,317	216,848,699	62,292,711	93,412,522	353,510,368	48,003,608	18,708,305	2,276,206
TOTAL GROSS PLANT	24,044,152,148	522,961,407	6,428,125,292	1,845,350,296	2,866,608,743	10,336,226,396	1,373,942,378	602,262,716	68,674,920
GPS									
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1750%	26.7347%	7.6748%	11.9223%	42.9885%	5.7142%	2.5048%	0.2856%
ACCUMULATED DEPRECIATION AND AMORTIZATION									
PRODUCTION PLANT	(3,414,124,120)	(52,055,173)	(860,352,041)	(268,855,620)	(444,809,592)	(1,477,844,924)	(202,256,645)	(94,319,090)	(13,631,036)
TRANSMISSION PLANT	(1,326,059,790)	(20,218,442)	(334,164,256)	(104,424,624)	(172,765,867)	(574,001,021)	(78,557,309)	(36,633,921)	(5,294,350)
DISTRIBUTION PLANT	(2,330,648,217)	(109,255,340)	(850,485,487)	(193,751,132)	(202,298,392)	(805,139,687)	(126,776,742)	(42,941,436)	0
GENERAL PLANT	(541,844,379)	(11,158,928)	(147,040,137)	(48,001,582)	(70,852,738)	(215,516,485)	(33,210,864)	(14,864,213)	(1,199,432)
INTANGIBLE PLANT	(481,007,017)	(10,085,602)	(130,758,995)	(36,166,100)	(53,028,951)	(212,932,259)	(26,412,292)	(10,454,208)	(1,168,610)
	<u>(8,093,683,523)</u>	<u>(202,773,485)</u>	<u>(2,322,800,916)</u>	<u>(651,199,058)</u>	<u>(943,755,540)</u>	<u>(3,285,434,377)</u>	<u>(467,213,851)</u>	<u>(199,212,868)</u>	<u>(21,293,429)</u>
NET PLANT	15,950,468,625	320,187,922	4,105,324,376	1,194,151,238	1,922,853,203	7,050,792,019	906,728,527	403,049,848	47,381,492
SNP									
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.0074%	25.7380%	7.4866%	12.0552%	44.2043%	5.6847%	2.5269%	0.2971%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%								
INT									
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.0074%	25.7380%	7.4866%	12.0552%	44.2043%	5.6847%	2.5269%	0.2971%
TOTAL GROSS PLANT (LESS SO FACTOR)	23,425,062,788	509,494,596	6,262,667,304	1,797,830,569	2,792,790,528	10,070,057,605	1,338,561,905	586,753,813	66,906,468
SO									
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1750%	26.7349%	7.6748%	11.9222%	42.9884%	5.7142%	2.5048%	0.2856%

BT											
NCOME BEFORE TAXES											
	<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>
NCOME BEFORE STATE TAXES	404,154,095	20,859,582	159,754,687	37,253,282	22,391,036	197,467,129	45,357,045	19,188,585	(2,607,850)	(65,880,780)	(29,628,620)
Interest Synchronization	17,952,934	639,416	6,265,874	167,568	2,190,300	8,745,483	1,071,776	495,628	60,252	(3,076,027)	1,392,663
	422,107,029	21,498,998	166,020,561	37,420,850	24,581,336	206,212,613	46,428,820	19,684,213	(2,547,598)	(68,956,808)	(28,235,957)
NCOME BEFORE TAXES (FACTOR)	100.0000%	5.0933%	39.3314%	8.8653%	5.8235%	48.8532%	10.9993%	4.6633%	-0.6035%	-16.3363%	-6.6893%

See Calculation of EXCTAX

DITEXP:												
	<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	0	0	0	0	0	0	0	0	0	
Transmission	S	0	0	0	0	0	0	0	0	0	0	
Distribution	S	0	0	0	0	0	0	0	0	0	0	
General	S	0	0	0	0	0	0	0	0	0	0	
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)	(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	
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)	(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	
Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	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		98,591,202	5,301,889	54,002,412	14,363,869	20,740,349	2,726,067	652	(851)	(108)		1,456,923
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		158,299,038	131	(82,032)	697	(32,091)	127,902,503	22,124,519	7,594,585	790,726		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)		3,646,644,161	80,436,955	998,029,896	221,935,414	432,351,345	1,559,614,923	197,329,422	87,679,616	10,387,977		58,878,613
Total Deferred Taxes		3,903,534,401	85,738,975	1,051,950,276	236,299,980	453,059,603	1,690,243,493	219,454,593	95,273,350	11,178,595	0	60,335,536
Percentage of Total (DITBAL)		100.0000%	2.1964%	26.9487%	6.0535%	11.6064%	43.3003%	5.6219%	2.4407%	0.2864%	0.0000%	1.5457%

<u>OPRV-WY</u>	<u>Pacific Division</u>	<u>Utah Division</u>	<u>Combined Total</u>
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	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho	Wyo-UP&L	FERC	OTHER	NUTIL
Account 904 Balance	12,924,355	610,033	5,294,295	1,542,629	770,840	3,587,940	1,118,474	145	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		4.7200%	40.9637%	11.9358%	5.9642%	27.7611%	8.6540%	0.0011%	0.0000%	0.0000%	0.0000%

Customer Factors

	<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>
Total Electric Customers	1,919,575	46,934	583,443	132,784	127,362	938,580	74,328	16,144	0	0	0
CN		2.4450%	30.3944%	6.9174%	6.6349%	48.8952%	3.8721%	0.8410%	0.0000%	0.0000%	0.0000%
Customer System factor - CN											
Pacific Power Customers	843,589	0	583,443	132,784	127,362	0	0	0	0	0	0
CNP		0.00%	69.16%	15.74%	15.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific Power factor - CNP											
Rocky Mountain Power Customers	1,029,053	0	0	0	0	938,580	74,328	16,144	0	0	0
CNU		0.00%	0.00%	0.00%	0.00%	91.21%	7.22%	1.57%	0.00%	0.00%	0.00%
Customer Service R.M.P. factor - CNU											
CIAC	<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>
TOTAL NET DISTRIBUTION PLANT	3,595,716,945	124,344,749	963,282,742	225,784,133	321,091,386	1,729,192,234	168,917,605	63,104,095	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.46%	26.79%	6.28%	8.93%	48.09%	4.70%	1.75%	0.00%	0.00%	0.00%

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

EXCTAX	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Excise Tax (Superfund)											
Total Taxable Income	385,805,499	19,912,557	152,501,824	35,561,983	21,374,483	188,502,122	43,297,835	18,317,423	(2,489,454)	(62,889,793)	(28,283,481)
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	385,805,499	19,912,557	152,501,824	35,561,983	21,374,483	188,502,122	43,297,835	18,317,423	(2,489,454)	(62,889,793)	(28,283,481)
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	5.1613%	39.5282%	9.2176%	5.5402%	48.8594%	11.2227%	4.7478%	-0.6453%	-16.3009%	-7.3310%

Trojan Allocators	TOTAL	California	Oregon	Washington	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	259,300	4,285,624	1,339,236	2,215,706	7,361,508	1,007,490	469,827	67,900	0	0
Dec 1991 Reserve	(7,851,432)										
Dec 1992 Reserve	(8,434,030)										
Average	(8,142,731)	(124,152)	(2,051,951)	(641,224)	(1,060,877)	(3,524,680)	(482,385)	(224,952)	(32,510)	0	0
Postmerger											
Dec 1991 Plant	4,284,960										
Dec 1992 Plant	3,485,613										
Average	3,885,287	59,239	979,084	305,959	506,195	1,681,793	230,169	107,336	15,512	0	0
Dec 1991 Reserve	(129,394)										
Dec 1992 Reserve	(240,609)										
Average	(185,002)	(2,821)	(46,620)	(14,569)	(24,103)	(80,080)	(10,960)	(5,111)	(739)	0	0
Net Plant	12,564,143	191,566	3,166,137	989,402	1,636,921	5,438,541	744,314	347,099	50,163	0	0
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	SNNP	100.0000%	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%	0.0000%

Account 182.22			TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pre-merger	(101)	SG	17,094,202	260,635	4,307,703	1,346,135	2,227,120	7,399,432	1,012,680	472,247	68,249	0	0
		(108) SG	(8,434,030)	(128,594)	(2,125,358)	(664,163)	(1,098,829)	(3,650,772)	(499,642)	(233,000)	(33,673)	0	0
Post-merger	(101)	SG	3,485,613	53,145	878,367	274,485	454,124	1,508,790	206,492	96,294	13,916	0	0
		(108) SG	(240,609)	(3,669)	(60,633)	(18,947)	(31,348)	(104,151)	(14,254)	(6,647)	(961)	0	0
		(107) SG	1,778,549	27,118	448,191	140,057	231,718	769,866	105,363	49,134	7,101	0	0
		(120) SE	1,975,759	29,654	484,619	148,932	280,465	837,474	126,180	61,164	7,271	0	0
		(228) SG	7,220,849	110,096	1,819,639	568,628	940,769	3,125,632	427,771	199,484	28,830	0	0
		(228) SG	1,472,376	22,449	371,036	115,947	191,829	637,336	87,225	40,676	5,879	0	0
		(228) SNNP	3,531,000	53,837	889,805	278,059	460,037	1,528,436	209,181	97,548	14,098	0	0
		(228) SE	1,743,025	26,161	427,534	131,388	247,428	738,824	111,317	53,959	6,415	0	0
Total Acct 182.22			29,626,734	450,833	7,440,901	2,320,521	3,903,313	12,790,868	1,772,314	830,859	117,125	0	0
Revised Study	(228)	SNNP	112,680	1,718	28,395	8,873	14,681	48,775	6,675	3,113	450	0	0
		(228) SE	941,950	14,138	231,044	71,004	133,713	399,269	60,157	29,160	3,467	0	0
December 1993 Adj.			1,054,630	15,856	259,439	79,877	148,393	448,044	66,832	32,273	3,916	0	0
Adjusted Acct 182.22			30,681,364	466,689	7,700,340	2,400,398	4,051,707	13,238,912	1,839,146	863,132	121,041	0	0
TROJP			100.0000%	1.5211%	25.0978%	7.8236%	13.2058%	43.1497%	5.9943%	2.8132%	0.3945%	0.0000%	0.0000%
Trojan Plant Allocator													
Account 228.42			TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Plant - Premerger		SG	7,220,849	110,096	1,819,639	568,628	940,769	3,125,632	427,771	199,484	28,830	0	0
- Postmerger		SG	1,472,376	22,449	371,036	115,947	191,829	637,336	87,225	40,676	5,879	0	0
Storage Facility		SE	1,743,025	26,161	427,534	131,388	247,428	738,824	111,317	53,959	6,415	0	0
Transition Costs		SNNP	3,531,000	53,837	889,805	278,059	460,037	1,528,436	209,181	97,548	14,098	0	0
Total Acct 228.42			13,967,250	212,543	3,508,012	1,094,022	1,840,062	6,030,228	835,494	391,667	55,221	0	0
Transition Costs		SNNP	112,680	1,718	28,395	8,873	14,681	48,775	6,675	3,113	450	0	0
Storage Facility		SE	941,950	14,138	231,044	71,004	133,713	399,269	60,157	29,160	3,467	0	0
December 1993 Adj.			1,054,630	15,856	259,439	79,877	148,393	448,044	66,832	32,273	3,916	0	0
Adjusted Acct 228.42			15,021,880	228,399	3,767,451	1,173,899	1,988,456	6,478,272	902,326	423,940	59,137	0	0
TROJD			100.0000%	1.5204%	25.0798%	7.8146%	13.2371%	43.1256%	6.0067%	2.8221%	0.3937%	0.0000%	0.0000%
Trojan Decommissioning Allocator													
SCHMA			TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Amortization Expense :													
Amortization of Limited Term Plant		Acct 404	45,434,666	833,924	10,848,296	3,144,849	5,204,047	17,472,569	2,338,040	985,094	124,405	4,483,442	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	5,211,112	79,454	1,313,189	410,365	678,930	2,255,693	308,712	143,963	20,806	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	2,365,947	0	(50)	50	557,823	1,808,124	0	0	0	0	0
Total Amortization Expense :			53,011,726	913,378	12,161,436	3,555,264	6,440,800	21,536,386	2,646,752	1,129,057	145,211	4,483,442	0
Schedule M Amortization Factor			100.0000%	1.7230%	22.9410%	6.7066%	12.1498%	40.6257%	4.9928%	2.1298%	0.2739%	8.4575%	0.0000%

3CHMD		TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Depreciation Expense :												
Steam	Acct 403.1	146,152,999	2,228,396	36,830,246	11,509,264	19,041,562	63,264,094	8,658,272	4,037,644	583,522	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	25,585,779	390,107	6,447,562	2,014,830	3,333,446	11,075,114	1,515,731	706,836	102,152	0	0
Other	Acct 403.4	116,090,957	1,770,040	29,254,675	9,141,937	15,124,925	50,251,375	6,877,362	3,207,146	463,498	0	0
Transmission	Acct 403.5	94,837,473	1,445,988	23,898,842	7,468,266	12,355,912	41,051,547	5,618,281	2,619,994	378,643	0	0
Distribution	Acct 403.6	159,821,396	6,746,440	51,535,567	13,079,161	14,987,435	62,795,734	7,613,345	3,063,714	0	0	0
General	Acct 403.7&8	38,902,369	814,875	10,789,767	3,369,879	5,298,755	15,238,914	2,251,019	1,064,963	74,198	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
Total Depreciation Expense :		581,390,974	13,395,844	158,756,659	46,583,337	70,142,036	243,676,778	32,534,010	14,700,297	1,602,013	0	0
Schedule M Depreciation Factor		100.0000%	2.3041%	27.3064%	8.0124%	12.0645%	41.9127%	5.5959%	2.5285%	0.2755%	0.0000%	0.0000%
TAXDEPR												
Production	S	0										
Transmission	S	0										
Distribution	S	0										
General	S	0										
Mining	S	0										
Intangible	S	0										
Non-Utility Plant	NUTIL	0										
Total		1,094,663,934	22,568,828	282,899,308	52,873,711	130,753,754	483,976,995	61,126,316	27,466,374	3,262,919	0	29,735,729
Tax Depreciation Factor		100.0000%	2.0617%	25.8435%	4.8301%	11.9446%	44.2124%	5.5840%	2.5091%	0.2981%	0.0000%	2.7164%

JAM INPUT TEMPLATE
COINCIDENTAL PEAKS

METERED LOADS (CP)												
Month	Day	Time	Non-FERC					FERC		NET UT	Total	
			CA	OR	WA	E. WY	Total UT	ID	W. WY			UT
Jan-13	14	18	145	2,406	716	1,090	3,733	489	245	31	3,702	8,825
Feb-13	11	8	146	2,218	697	1,057	3,257	443	234	26	3,231	8,052
Mar-13	4	8	131	2,294	657	1,040	3,037	387	234	25	3,012	7,780
Apr-13	9	8	128	2,032	576	975	2,987	410	229	28	2,960	7,338
May-13	14	16	121	1,730	523	1,024	3,926	584	197	36	3,890	8,106
Jun-13	28	16	135	2,148	690	1,138	4,872	631	219	45	4,827	9,833
Jul-13	2	16	152	2,445	830	1,133	4,968	659	223	48	4,920	10,410
Aug-13	6	16	143	2,279	736	1,078	4,482	578	206	44	4,438	9,502
Sep-13	4	16	109	1,847	718	1,041	4,359	515	200	44	4,316	8,789
Oct-13	1	20	96	1,697	551	990	3,130	404	227	24	3,106	7,095
Nov-13	22	8	133	2,474	775	1,070	3,125	429	208	26	3,099	8,213
Dec-13	9	18	159	2,752	812	1,151	3,848	484	247	32	3,815	9,451
			1,596	26,324	8,280	12,787	45,725	6,013	2,669	410	45,315	103,393

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)												
Month	Day	Time	Non-FERC					FERC		NET UT	Total	
			CA	OR	WA	E. WY	UT	ID	W. WY			UT
Jan-13	14	18	-	-	-	-	-	-	-	-	-	-
Feb-13	11	8	-	-	-	-	-	-	-	-	-	-
Mar-13	4	8	-	-	-	-	-	-	-	-	-	-
Apr-13	9	8	-	-	-	-	-	-	-	-	-	-
May-13	14	16	-	-	-	-	-	-	-	-	-	-
Jun-13	28	16	-	-	-	-	(226)	-	-	-	(226)	(226)
Jul-13	2	16	-	-	-	-	(145)	-	-	-	(145)	(145)
Aug-13	6	16	-	-	-	-	(251)	(72)	-	-	(251)	(323)
Sep-13	4	16	-	-	-	-	(155)	-	-	-	(155)	(155)
Oct-13	1	20	-	-	-	-	-	-	-	-	-	-
Nov-13	22	8	-	-	-	-	-	-	-	-	-	-
Dec-13	9	18	-	-	-	-	(115)	-	-	-	(115)	(115)
			-	-	-	-	(892)	(72)	-	-	(892)	(964)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES												
Month	Day	Time	Non-FERC					FERC		NET UT	Total	
			CA	OR	WA	E. WY	UT	ID	W. WY			UT
Jan-13	14	18	145	2,406	716	1,090	3,733	489	245	31	3,702	8,825
Feb-13	11	8	146	2,218	697	1,057	3,257	443	234	26	3,231	8,052
Mar-13	4	8	131	2,294	657	1,040	3,037	387	234	25	3,012	7,780
Apr-13	9	8	128	2,032	576	975	2,987	410	229	28	2,960	7,338
May-13	14	16	121	1,730	523	1,024	3,926	584	197	36	3,890	8,106
Jun-13	28	16	135	2,148	690	1,138	4,646	631	219	45	4,601	9,607
Jul-13	2	16	152	2,445	830	1,133	4,823	659	223	48	4,775	10,265
Aug-13	6	16	143	2,279	736	1,078	4,231	507	206	44	4,187	9,179
Sep-13	4	16	109	1,847	718	1,041	4,205	515	200	44	4,161	8,634
Oct-13	1	20	96	1,697	551	990	3,130	404	227	24	3,106	7,095
Nov-13	22	8	133	2,474	775	1,070	3,125	429	208	26	3,099	8,213
Dec-13	9	18	159	2,752	812	1,151	3,732	484	247	32	3,700	9,336
			1,596	26,324	8,280	12,787	44,833	5,941	2,669	410	44,423	102,429

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)												
Month	Day	Time	Non-FERC					FERC		NET UT	Total	
			CA	OR	WA	E. WY	UT	ID	W. WY			UT
Jan-13	14	18	-	29	-	-	-	-	-	-	-	29
Feb-13	11	8	-	28	-	-	-	-	-	-	-	28
Mar-13	4	8	-	27	-	-	-	-	-	-	-	27
Apr-13	9	8	-	27	-	-	-	-	-	-	-	27
May-13	14	16	-	30	-	-	-	-	-	-	-	30
Jun-13	28	16	-	37	-	-	-	-	-	-	-	37
Jul-13	2	16	-	39	-	-	-	-	-	-	-	39
Aug-13	6	16	-	37	-	-	-	-	-	-	-	37
Sep-13	4	16	-	35	-	-	-	-	-	-	-	35
Oct-13	1	20	-	30	-	-	-	-	-	-	-	30
Nov-13	22	8	-	31	-	-	-	-	-	-	-	31
Dec-13	9	18	-	33	-	-	-	27	-	-	-	60
			-	382	-	-	-	27	-	-	-	409

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment												
Month	Day	Time	Non-FERC					FERC		NET UT	Total	
			CA	OR	WA	E. WY	UT	ID	W. WY			UT
Jan-13	14	18	145	2,434	716	1,090	3,733	489	245	31	3,702	8,854
Feb-13	11	8	146	2,246	697	1,057	3,257	443	234	26	3,231	8,080
Mar-13	4	8	131	2,321	657	1,040	3,037	387	234	25	3,012	7,806
Apr-13	9	8	128	2,059	576	975	2,987	410	229	28	2,960	7,365
May-13	14	16	121	1,760	523	1,024	3,926	584	197	36	3,890	8,136
Jun-13	28	16	135	2,186	690	1,138	4,646	631	219	45	4,601	9,645
Jul-13	2	16	152	2,484	830	1,133	4,823	659	223	48	4,775	10,304
Aug-13	6	16	143	2,317	736	1,078	4,231	507	206	44	4,187	9,216
Sep-13	4	16	109	1,882	718	1,041	4,205	515	200	44	4,161	8,668
Oct-13	1	20	96	1,727	551	990	3,130	404	227	24	3,106	7,125
Nov-13	22	8	133	2,505	775	1,070	3,125	429	208	26	3,099	8,243
Dec-13	9	18	159	2,785	812	1,151	3,732	511	247	32	3,700	9,396
			1,596	26,706	8,280	12,787	44,833	5,968	2,669	410	44,422.86	102,839

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-13	14	18	(12)	(262)	(23)	(20)	(162)	(32)	(3)		(162)	(514)
Feb-13	11	8	2	(60)	36	10	10	9	2		10	9
Mar-13	4	8	3	25	19	(3)	13	1	(0)		13	59
Apr-13	9	8	5	17	16	(32)	(5)	(5)	(5)		(5)	(9)
May-13	14	16	(1)	23	2	(4)	(229)	(49)	(0)		(229)	(258)
Jun-13	28	16	(3)	(201)	(30)	(12)	(522)	(75)	(0)		(522)	(844)
Jul-13	2	16	(6)	(206)	(103)	(16)	(392)	(58)	(1)		(392)	(781)
Aug-13	6	16	1	49	(34)	(15)	(146)	(52)	(1)		(146)	(198)
Sep-13	4	16	(0)	(16)	(61)	(16)	(146)	(28)	(1)		(146)	(267)
Oct-13	1	20	(0)	(15)	6	10	775	104	0		775	881
Nov-13	22	8	(8)	(98)	(30)	(8)	118	10	(1)		118	(17)
Dec-13	9	18	(41)	(504)	(81)	(27)	(95)	(16)	(4)		(95)	(768)
			(61)	(1,250)	(282)	(131)	(781)	(191)	(14)		(781)	(2,710)

= 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-13	14	18	133	2,172	693	1,070	3,572	456	242	31	3,540	8,339
Feb-13	11	8	148	2,186	733	1,067	3,267	452	236	26	3,241	8,089
Mar-13	4	8	134	2,345	676	1,038	3,051	388	234	25	3,026	7,865
Apr-13	9	8	133	2,076	593	943	2,982	405	225	28	2,954	7,356
May-13	14	16	121	1,783	525	1,020	3,697	535	197	36	3,661	7,877
Jun-13	28	16	131	1,985	659	1,127	4,124	556	218	45	4,079	8,800
Jul-13	2	16	146	2,278	727	1,117	4,431	602	223	48	4,383	9,523
Aug-13	6	16	143	2,365	702	1,063	4,085	455	205	44	4,040	9,018
Sep-13	4	16	108	1,866	656	1,025	4,059	487	200	44	4,015	8,401
Oct-13	1	20	96	1,713	557	1,000	3,905	507	227	24	3,881	8,006
Nov-13	22	8	125	2,406	745	1,062	3,243	439	206	26	3,217	8,226
Dec-13	9	18	117	2,281	731	1,123	3,638	495	243	32	3,606	8,628
			1,535	25,456	7,997	12,656	44,052	5,777	2,655	410	43,642	100,128.6

CACW	4.3861%	72.7567%	22.8572%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	19.4286%		8.8692%	4.0758%	0.6297%	66.9967%	100.0000%
CAGW	4.4074%	72.8356%	22.7570%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE	0.0000%	0.0000%	0.0000%	20.6309%		9.3306%	4.4379%	0.5828%	65.0178%	100.0000%
SG	1.5247%	25.1998%	7.8748%	13.0285%		5.9241%	2.7626%	0.3993%	43.2862%	100.0000%
SC	1.5326%	25.4236%	7.9871%	12.6396%		5.7700%	2.6516%	0.4097%	43.5858%	100.0000%

JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2013	1	88,949	1,463,096	465,313	739,018	2,320,367	313,221	160,046	18,757	2,301,610	5,550,011
2013	2	71,598	1,196,694	362,259	677,461	1,974,337	265,787	149,722	15,342	1,958,995	4,697,858
2013	3	69,783	1,196,777	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,779,050
2013	4	68,392	1,085,757	321,570	668,496	1,879,080	271,529	153,544	15,944	1,863,136	4,448,368
2013	5	78,909	1,102,696	334,792	684,196	2,006,142	360,692	153,610	17,133	1,989,009	4,721,036
2013	6	82,444	1,103,566	340,454	702,469	2,283,566	465,724	148,063	20,276	2,263,290	5,126,286
2013	7	89,644	1,269,772	416,455	725,492	2,640,032	483,826	149,455	23,801	2,616,231	5,774,676
2013	8	79,211	1,218,304	400,200	734,350	2,568,627	377,393	139,660	22,820	2,545,807	5,517,746
2013	9	68,863	1,100,862	359,288	642,627	2,101,704	290,290	143,884	18,324	2,083,380	4,707,518
2013	10	63,809	1,153,451	357,448	724,116	2,015,035	271,608	151,372	16,181	1,998,854	4,736,839
2013	11	66,170	1,230,873	388,309	711,423	2,045,105	244,955	149,058	15,750	2,029,355	4,835,892
2013	12	85,281	1,514,191	471,154	755,476	2,336,279	309,252	175,950	18,102	2,318,177	5,647,582
		913,052	14,636,039	4,572,411	8,473,713	26,188,661	3,917,130	1,841,854	218,393	25,970,269	60,542,860

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2013	1	-	-	-	-	(11,986)	-	-	-	(11,986)	(11,986)
2013	2	-	-	-	-	-	-	-	-	-	-
2013	3	-	-	-	-	-	-	-	-	-	-
2013	4	-	-	-	-	-	-	-	-	-	-
2013	5	-	-	-	-	-	-	-	-	-	-
2013	6	-	-	-	-	(3,650)	-	-	-	(3,650)	(3,650)
2013	7	-	-	-	-	(9,537)	-	-	-	(9,537)	(9,537)
2013	8	-	-	-	-	(11,631)	-	-	-	(11,631)	(11,631)
2013	9	-	-	-	-	(4,733)	-	-	-	(4,733)	(4,733)
2013	10	-	-	-	-	-	-	-	-	-	-
2013	11	-	-	-	-	-	-	-	-	-	-
2013	12	-	-	-	-	(8,915)	-	-	-	(8,915)	(8,915)
		-	-	-	-	(50,452)	-	-	-	(50,452)	(50,452)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2013	1	88,949	1,463,096	465,313	739,018	2,308,381	313,221	160,046	18,757	2,289,624	5,538,025
2013	2	71,598	1,196,694	362,259	677,461	1,974,337	265,787	149,722	15,342	1,958,995	4,697,858
2013	3	69,783	1,196,777	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,779,050
2013	4	68,392	1,085,757	321,570	668,496	1,879,080	271,529	153,544	15,944	1,863,136	4,448,368
2013	5	78,909	1,102,696	334,792	684,196	2,006,142	360,692	153,610	17,133	1,989,009	4,721,036
2013	6	82,444	1,103,566	340,454	702,469	2,279,915	465,724	148,063	20,276	2,259,640	5,122,635
2013	7	89,644	1,269,772	416,455	725,492	2,630,495	483,826	149,455	23,801	2,606,694	5,765,139
2013	8	79,211	1,218,304	400,200	734,350	2,556,996	377,393	139,660	22,820	2,534,176	5,506,115
2013	9	68,863	1,100,862	359,288	642,627	2,096,972	290,290	143,884	18,324	2,078,648	4,702,785
2013	10	63,809	1,153,451	357,448	724,116	2,015,035	271,608	151,372	16,181	1,998,854	4,736,839
2013	11	66,170	1,230,873	388,309	711,423	2,045,105	244,955	149,058	15,750	2,029,355	4,835,892
2013	12	85,281	1,514,191	471,154	755,476	2,327,364	309,252	175,950	18,102	2,309,262	5,638,666
		913,052	14,636,039	4,572,411	8,473,713	26,138,210	3,917,130	1,841,854	218,393	25,919,817	60,492,409

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2013	1	-	19,316	-	-	272	77	-	-	272	19,666
2013	2	-	17,267	-	-	308	152	-	-	308	17,726
2013	3	-	19,180	-	-	-	-	-	-	-	19,180
2013	4	-	18,670	-	-	26	252	-	-	26	18,947
2013	5	-	20,413	-	-	415	173	-	-	415	21,002
2013	6	-	21,502	-	-	614	316	-	-	614	22,433
2013	7	-	23,361	-	-	546	326	-	-	546	24,232
2013	8	-	23,186	-	-	829	453	-	-	829	24,468
2013	9	-	21,489	-	-	-	21	-	-	-	21,510
2013	10	-	21,730	-	-	22	-	-	-	22	21,752
2013	11	-	21,322	-	-	-	73	-	-	-	21,395
2013	12	-	22,192	-	-	-	244	-	-	-	22,436
		-	249,627	-	-	3,032	2,086	-	-	3,032	254,745

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2013	1	88,949	1,482,412	465,313	739,018	2,308,653	313,299	160,046	18,757	2,289,897	5,557,691
2013	2	71,598	1,213,961	362,259	677,461	1,974,644	265,939	149,722	15,342	1,959,303	4,715,584
2013	3	69,783	1,215,957	355,170	708,589	2,018,388	262,854	167,490	15,964	2,002,424	4,798,229
2013	4	68,392	1,104,426	321,570	668,496	1,879,106	271,780	153,544	15,944	1,863,162	4,467,315
2013	5	78,909	1,123,110	334,792	684,196	2,006,556	360,865	153,610	17,133	1,989,424	4,742,038
2013	6	82,444	1,125,069	340,454	702,469	2,280,530	466,041	148,063	20,276	2,260,254	5,145,069
2013	7	89,644	1,293,133	416,455	725,492	2,631,041	484,151	149,455	23,801	2,607,240	5,789,371
2013	8	79,211	1,241,490	400,200	734,350	2,557,826	377,845	139,660	22,820	2,535,005	5,530,583
2013	9	68,863	1,122,351	359,288	642,627	2,096,972	290,311	143,884	18,324	2,078,648	4,724,295
2013	10	63,809	1,175,181	357,448	724,116	2,015,057	271,608	151,372	16,181	1,989,876	4,758,591
2013	11	66,170	1,252,195	388,309	711,423	2,045,105	245,028	149,058	15,750	2,029,355	4,857,287
2013	12	85,281	1,536,383	471,154	755,476	2,327,364	309,496	175,950	18,102	2,309,262	5,681,102
		913,052	14,885,666	4,572,411	8,473,713	26,141,241	3,919,216	1,841,854	218,393	25,922,849	60,747,154

JAM INPUT TEMPLATE
ENERGY

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2013	1	(6,608)	(98,440)	(7,715)	(2,776)	(101,964)	(14,959)	(424)		(101,964)	(232,885)
2013	2	(3,155)	(15,749)	13,043	(5,046)	(54,998)	(883)	(765)		(54,998)	(67,554)
2013	3	1,685	15,319	10,967	(882)	15,704	1,599	(134)		15,704	44,258
2013	4	1,548	16,824	8,300	(8,833)	22,300	2,738	(1,382)		22,300	41,495
2013	5	567	10,857	(5,641)	3,830	(3,253)	6,050	541		(3,253)	12,952
2013	6	(570)	(12,180)	(7,391)	(3,690)	(172,624)	(16,915)	(54)		(172,624)	(213,424)
2013	7	(3,509)	(75,760)	(53,489)	(9,189)	(243,171)	(51,608)	(385)		(243,171)	(437,111)
2013	8	(675)	(27,005)	(24,908)	(9,752)	(220,307)	(48,073)	(362)		(220,307)	(331,082)
2013	9	126	(8,046)	(14,726)	31	(61,859)		296		(61,859)	(95,801)
2013	10	2,726	22,004	9,536	(4,804)	73,170	10,313	(839)		73,170	112,105
2013	11	(1,093)	(8,041)	(492)	219	36,017	2,174	32		36,017	28,816
2013	12	(13,449)	(149,954)	(26,744)	(9,074)	(58,395)	(8,215)	(1,335)		(58,395)	(267,166)
		(22,405)	(330,172)	(99,259)	(49,967)	(769,379)	(129,401)	(4,812)		(769,379)	(1,405,395)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
2013	1	82,342	1,383,972	457,598	736,243	2,206,690	298,340	159,622	18,757	2,187,933	5,324,806
2013	2	68,444	1,198,212	375,302	672,415	1,919,646	265,055	148,957	15,342	1,904,304	4,648,031
2013	3	71,468	1,231,276	366,137	707,707	2,034,092	264,453	167,355	15,964	2,018,128	4,842,487
2013	4	69,940	1,121,250	329,870	659,663	1,901,406	274,518	152,162	15,944	1,885,462	4,508,810
2013	5	79,476	1,133,966	329,151	688,027	2,003,303	366,915	154,151	17,133	1,986,171	4,754,989
2013	6	81,874	1,112,888	333,063	698,778	2,107,906	449,125	148,010	20,276	2,087,631	4,931,645
2013	7	86,135	1,217,373	362,966	716,303	2,387,870	432,543	149,070	23,801	2,364,069	5,352,260
2013	8	78,535	1,214,485	375,293	724,598	2,337,519	329,773	139,298	22,820	2,314,699	5,199,501
2013	9	68,989	1,114,305	344,562	642,658	2,035,112	278,689	144,179	18,324	2,016,788	4,628,494
2013	10	66,535	1,197,185	366,984	719,312	2,088,227	281,921	150,532	16,181	2,072,046	4,870,696
2013	11	65,076	1,244,154	387,817	711,642	2,081,122	247,202	149,090	15,750	2,065,372	4,886,103
2013	12	71,832	1,386,428	444,410	746,401	2,268,968	301,281	174,615	18,102	2,250,866	5,393,936
		890,647	14,555,494	4,473,152	8,423,745	25,371,862	3,789,816	1,837,042	218,393	25,153,470	59,341,759
CAEW		4.4713%	73.0723%	22.4564%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE		0.0000%	0.0000%	0.0000%	21.3679%		9.6133%	4.6599%	0.5540%	63.8049%	100.0000%
SE		1.50%	24.53%	7.54%	14.20%		6.39%	3.10%	0.37%	42.39%	100.0000%

1 JAM December 2013 Results OR

2 CP ALLOCATION FACTOR

3

4 75.00% Demand Percentage

5 25.00% Energy Percentage

6

7

8		Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
9	MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING	UTAH	IDAHO	WYOMING	FERC	
10	Jan-13	132.8	2,172.5	693.4	1,070.4	3,540.3	456.4	242.4	31.2	
11	Feb-13	148.1	2,185.6	733.2	1,066.8	3,240.6	452.4	235.9	26.2	
12	Mar-13	134.0	2,345.1	675.8	1,037.6	3,025.6	388.3	233.6	25.0	
13	Apr-13	132.7	2,076.0	592.8	943.2	2,954.4	405.0	224.5	27.6	
14	May-13	120.7	1,783.1	524.7	1,020.3	3,660.8	534.5	196.9	36.2	
15	Jun-13	131.2	1,985.1	659.5	1,126.6	4,078.7	555.9	218.1	45.0	
16	Jul-13	145.6	2,278.1	726.6	1,117.4	4,382.6	601.8	222.7	48.0	
17	Aug-13	143.4	2,365.4	701.5	1,062.9	4,040.3	454.8	205.1	44.5	
18	Sep-13	108.3	1,865.8	656.5	1,025.0	4,015.2	487.2	199.5	43.7	
19	Oct-13	95.8	1,712.7	557.4	999.8	3,880.8	507.4	227.2	24.5	
20	Nov-13	124.8	2,406.3	744.9	1,062.2	3,216.8	438.6	206.5	26.2	
21	Dec-13	117.2	2,280.6	731.0	1,123.4	3,605.6	495.1	242.7	32.2	
22	Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
23	Total	1,534.6	25,456.3	7,997.4	12,655.8	43,641.9	5,777.4	2,655.0	410.2	
24										
25	Juris % by Division	3.2210%	53.4301%	16.7856%	26.5633%	83.1519%	11.0079%	5.0586%	0.7815%	200.00%
26										
27	Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28										
29	Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
30	Subtotal	1,534.6	25,456.3	7,997.4	12,655.8	43,641.9	5,777.4	2,655.0	410.2	
31	System Capacity Factor	1.5326%	25.4236%	7.9871%	12.6396%	43.5858%	5.7700%	2.6516%	0.4097%	100.00%
32										
33										
34										
35	ENERGY ALLOCATION NOTE									
36		Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
37	MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING	UTAH	IDAHO	WYOMING	FERC	
38	-----	-----	-----	-----	-----	-----	-----	-----	-----	
39	Jan-13	82,342	1,383,972	457,598	736,243	2,187,933	298,340	159,622	18,757	
40	Feb-13	68,444	1,198,212	375,302	672,415	1,904,304	265,055	148,957	15,342	
41	Mar-13	71,468	1,231,276	366,137	707,707	2,018,128	264,453	167,355	15,964	
42	Apr-13	69,940	1,121,250	329,870	659,663	1,885,462	274,518	152,162	15,944	
43	May-13	79,476	1,133,966	329,151	688,027	1,986,171	366,915	154,151	17,133	
44	Jun-13	81,874	1,112,888	333,063	698,778	2,087,631	449,125	148,010	20,276	
45	Jul-13	86,135	1,217,373	362,966	716,303	2,364,069	432,543	149,070	23,801	
46	Aug-13	78,535	1,214,485	375,293	724,598	2,314,699	329,773	139,298	22,820	
47	Sep-13	68,989	1,114,305	344,562	642,658	2,016,788	278,689	144,179	18,324	
48	Oct-13	66,535	1,197,185	366,984	719,312	2,072,046	281,921	150,532	16,181	
49	Nov-13	65,076	1,244,154	387,817	711,642	2,065,372	247,202	149,090	15,750	
50	Dec-13	71,832	1,386,428	444,410	746,401	2,250,866	301,281	174,615	18,102	
51	Load Curtailment	0	0	0	0	0	0	0	0	
52	Total	890,647	14,555,494	4,473,152	8,423,745	25,153,470	3,789,816	1,837,042	218,393	



53										
54	Juris % by Division	3.1424%	51.3547%	15.7822%	29.7207%	81.1436%	12.2257%	5.9262%	0.7045%	200.00%
55										
56	Total Hydro Adjustment	0	0	0	0	0	0	0	0	
57										
58	Off-System Sales	0	0	0	0	0	0	0	0	
59	Subtotal	890,647	14,555,494	4,473,152	8,423,745	25,153,470	3,789,816	1,837,042	218,393	
60	System Energy Factor	1.5009%	24.5282%	7.5380%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%	100.00%
61	Divisional Energy - Pacific	3.1424%	51.3547%	15.7822%	29.7207%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
62	Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	81.1436%	12.2257%	5.9262%	0.7045%	100.00%
63										
64	System Generation Factor	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%	100.00%
65	Divisional Generation - Pac	3.2013%	52.9098%	16.5340%	27.3548%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
66	Divisional Generation - Uta	0.0000%	0.0000%	0.0000%	0.0000%	82.6511%	11.3116%	5.2750%	0.7623%	100.00%
67										
68	System Capacity (kw)									
69	Accord	1,534.6	25,456.3	7,997.4	12,655.8	43,641.9	5,777.4	2,655.0	410.2	100,128.6
70	Modified Accord	1,534.6	25,456.3	7,997.4	12,655.8	43,641.9	5,777.4	2,655.0	410.2	100,128.6
71	Rolled-In	1,534.6	25,456.3	7,997.4	12,655.8	43,641.9	5,777.4	2,655.0	410.2	100,128.6
72	Rolled-In with Hydro Adj.	1,534.6	25,456.3	7,997.4	12,655.8	43,641.9	5,777.4	2,655.0	410.2	100,128.6
73	Rolled-In with Off-Sys Adj.	1,534.6	25,456.3	7,997.4	12,655.8	43,641.9	5,777.4	2,655.0	410.2	100,128.6
74										
75	System Capacity Factor									
76	Accord	1.5326%	25.4236%	7.9871%	12.6396%	43.5858%	5.7700%	2.6516%	0.4097%	100.00%
77	Modified Accord	1.5326%	25.4236%	7.9871%	12.6396%	43.5858%	5.7700%	2.6516%	0.4097%	100.00%
78	Rolled-In	1.5326%	25.4236%	7.9871%	12.6396%	43.5858%	5.7700%	2.6516%	0.4097%	100.00%
79	Rolled-In with Hydro Adj.	1.5326%	25.4236%	7.9871%	12.6396%	43.5858%	5.7700%	2.6516%	0.4097%	100.00%
80	Rolled-In with Off-Sys Adj.	1.5326%	25.4236%	7.9871%	12.6396%	43.5858%	5.7700%	2.6516%	0.4097%	100.00%
81										
82	System Energy (kwh)									
83	Accord	890,647	14,555,494	4,473,152	8,423,745	25,153,470	3,789,816	1,837,042	218,393	59,341,759
84	Modified Accord	890,647	14,555,494	4,473,152	8,423,745	25,153,470	3,789,816	1,837,042	218,393	59,341,759
85	Rolled-In	890,647	14,555,494	4,473,152	8,423,745	25,153,470	3,789,816	1,837,042	218,393	59,341,759
86	Rolled-In with Hydro Adj.	890,647	14,555,494	4,473,152	8,423,745	25,153,470	3,789,816	1,837,042	218,393	59,341,759
87	Rolled-In with Off-Sys Adj.	890,647	14,555,494	4,473,152	8,423,745	25,153,470	3,789,816	1,837,042	218,393	59,341,759
88										
89	System Energy Factor									
90	Accord	1.5009%	24.5282%	7.5380%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%	100.00%
91	Modified Accord	1.5009%	24.5282%	7.5380%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%	100.00%
92	Rolled-In	1.5009%	24.5282%	7.5380%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%	100.00%
93	Rolled-In with Hydro Adj.	1.5009%	24.5282%	7.5380%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%	100.00%
94	Rolled-In with Off-Sys Adj.	1.5009%	24.5282%	7.5380%	14.1953%	42.3875%	6.3864%	3.0957%	0.3680%	100.00%
95										
96	System Generation Factor									
97	Accord	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%	100.00%
98	Modified Accord	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%	100.00%
99	Rolled-In	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%	100.00%
100	Rolled-In with Hydro Adj.	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%	100.00%
101	Rolled-In with Off-Sys Adj.	1.5247%	25.1998%	7.8748%	13.0285%	43.2862%	5.9241%	2.7626%	0.3993%	100.00%

1 JAM December 2013 Results OR

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

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7 Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac. Power					R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border	Utah		FERC		Brigham	WYO-PP&L	OREGON
	CAL	ORE	WASH	MON	WYO						UTAH	IDAHO	WYO	FERC			
13 Jan-13	145.2	2,434.3	716.2		1,090.4	3,702.2	488.8	245.5	31.2	0.0	4,386.1	4,467.7	3,733.4	31.2	-	-	-
14 Feb-13	146.3	2,246.0	696.8		1,056.5	3,230.7	443.3	234.3	26.2	0.0	4,145.5	3,934.4	3,256.8	26.2	-	-	-
15 Mar-13	130.8	2,320.5	656.6		1,040.3	3,012.2	386.8	234.0	25.0	0.0	4,148.3	3,658.1	3,037.2	25.0	-	-	-
16 Apr-13	127.6	2,059.1	576.4		975.1	2,959.8	410.0	229.4	27.6	0.0	3,738.3	3,626.8	2,987.4	27.6	-	-	-
17 May-13	121.4	1,760.2	522.5		1,024.4	3,890.0	583.9	197.2	36.2	0.0	3,428.4	4,707.2	3,926.2	36.2	-	-	-
18 Jun-13	134.5	2,185.8	689.9		1,138.4	4,601.2	631.0	218.8	45.0	0.0	4,148.7	5,405.9	4,646.2	45.0	-	-	-
19 Jul-13	151.8	2,484.1	829.6		1,133.5	4,774.5	659.4	223.3	48.0	0.0	4,598.9	5,705.2	4,822.5	48.0	-	-	-
20 Aug-13	142.6	2,316.9	736.0		1,077.6	4,186.5	506.6	205.7	44.5	0.0	4,273.0	4,943.3	4,231.0	44.5	-	-	-
21 Sep-13	108.5	1,882.1	717.6		1,040.8	4,160.9	514.8	200.2	43.7	0.0	3,748.0	4,919.5	4,204.5	43.7	-	-	-
22 Oct-13	95.9	1,727.3	551.2		989.6	3,106.0	403.9	226.8	24.5	0.0	3,363.9	3,761.1	3,130.4	24.5	-	-	-
23 Nov-13	132.7	2,504.8	774.6		1,069.7	3,098.7	429.1	207.8	26.2	0.0	4,481.9	3,761.5	3,124.9	26.2	-	-	-
24 Dec-13	158.6	2,785.0	812.2		1,150.6	3,700.2	510.7	246.7	32.2	0.0	4,906.4	4,489.8	3,732.4	32.2	-	-	-
25 Total Coin. Peak	1,595.8	26,706.0	8,279.7		12,787.0	44,422.9	5,968.3	2,669.1	410.2	0.0	49,368.4	53,470.5	44,833.1	410.2	0.0	0.0	0.0
27 Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

29 Coincidental System Peaks Temperature Adjustment

MONTH	Pac. Power					R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border	Utah		FERC		Brigham	WYO-PP&L	OREGON
	CAL	ORE	WASH	MON	WYO						UTAH	IDA	WYO	FERC			
33 Jan-13	(12.4)	(261.8)	(22.8)		(20.0)	(161.9)	(32.4)	(3.1)	-	-	(317.0)	(197.4)	(161.9)	-	-	-	-
34 Feb-13	1.8	(60.4)	36.5		10.3	10.0	9.1	1.6	-	-	(11.9)	20.7	10.0	-	-	-	-
35 Mar-13	3.2	24.6	19.2		(2.7)	13.4	1.4	(0.4)	-	-	44.2	14.4	13.4	-	-	-	-
36 Apr-13	5.1	16.9	16.4		(32.0)	(5.5)	(4.9)	(4.9)	-	-	6.4	(15.3)	(5.5)	-	-	-	-
37 May-13	(0.6)	22.9	2.2		(4.0)	(229.2)	(49.3)	(0.3)	-	-	20.4	(278.8)	(229.2)	-	-	-	-
38 Jun-13	(3.3)	(200.7)	(30.5)		(11.8)	(522.4)	(75.1)	(0.5)	-	-	(246.2)	(598.1)	(522.4)	-	-	-	-
39 Jul-13	(6.1)	(205.9)	(102.9)		(16.1)	(391.9)	(57.5)	(0.7)	-	-	(331.1)	(450.1)	(391.9)	-	-	-	-
40 Aug-13	0.9	48.6	(34.5)		(14.7)	(146.2)	(51.6)	(0.6)	-	-	0.3	(198.7)	(146.2)	-	-	-	-
41 Sep-13	(0.2)	(16.2)	(61.2)		(15.7)	(145.6)	(27.6)	(0.7)	-	-	(93.4)	(173.9)	(145.8)	-	-	-	-
42 Oct-13	(0.1)	(14.6)	6.3		10.3	774.8	103.5	0.4	-	-	1.8	878.8	774.8	-	-	-	-
43 Nov-13	(7.9)	(98.5)	(29.7)		(7.5)	118.1	9.6	(1.1)	-	-	(143.7)	126.5	118.1	-	-	-	-
44 Dec-13	(41.4)	(504.4)	(81.2)		(27.1)	(94.6)	(15.7)	(4.0)	-	-	(654.1)	(114.3)	(94.6)	-	-	-	-
45 Total Adj.	(61.2)	(1,249.6)	(282.3)		(131.1)	(781.0)	(190.8)	(14.1)	-	-	(1,724.3)	(986.0)	(781.0)	-	-	-	-
46 Net Coin. Peak	1,534.6	25,456.3	7,997.4	0.0	12,655.8	43,641.9	5,777.4	2,655.0	410.2	0.0	47,644.2	52,484.5	44,052.0	410.2	-	-	-

47 Input Range for Expected Owned

Input Range for Firm Off-system

48 Hydro Peak at time of system peak

sales for resale peak at system

49 peak

Hydro Data Input Firm Off-system Data

MONTH	Pac. Power		R.M.P.	MONTH	Pac. Power		R.M.P.	Rolled-In		Pac. Power	R.M.P.	Pac. Power	R.M.P.
	Data Input	Pac. Power			Data Input	Pac. Power		Data Input	Pac. Power				
53 Jan-09	0	0		Jul-08	0	0	0	0	0	0	0	0	0
54 Feb-09	0	0		Aug-08	0	0	0	0	0	0	0	0	0
55 Mar-09	0	0		Sep-08	0	0	0	0	0	0	0	0	0
56 Apr-09	0	0		Oct-08	0	0	0	0	0	0	0	0	0
57 May-09	0	0		Nov-08	0	0	0	0	0	0	0	0	0
58 Jun-09	0	0		Dec-08	0	0	0	0	0	0	0	0	0
59 Jul-09	0	0		Jan-09	0	0	0	0	0	0	0	0	0
60 Aug-09	0	0		Feb-09	0	0	0	0	0	0	0	0	0
61 Sep-09	0	0		Mar-09	0	0	0	0	0	0	0	0	0
62 Oct-09	0	0		Apr-09	0	0	0	0	0	0	0	0	0
63 Nov-09	0	0		May-09	0	0	0	0	0	0	0	0	0
64 Dec-09	0	0		Jun-09	0	0	0	0	0	0	0	0	0
66 Total Pk	0.0	0.0		Total Pk	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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72 JAM December 2013 Results OR

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

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77 MONTH	MWH	Proportion	Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
			CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
78 Jan-14	15,501	18.25%	24.2	396.5	126.6	0.0	195.4	646.2	83.3	44.2	5.7	
79 Feb-14	11,251	13.25%	19.6	289.5	97.1	0.0	141.3	429.3	59.9	31.2	3.5	
80 Mar-14	11,242	13.24%	17.7	310.4	89.5	0.0	137.4	400.5	51.4	30.9	3.3	
81 Apr-14	7,344	8.65%	11.5	179.5	51.3	0.0	81.6	255.5	35.0	19.4	2.4	
82 May-14	6,271	7.38%	8.9	131.7	38.7	0.0	75.3	270.3	39.5	14.5	2.7	
83 Jun-14	4,003	4.71%	6.2	93.6	31.1	0.0	53.1	192.2	26.2	10.3	2.1	
84 Jul-14	9,483	11.17%	16.3	254.4	81.1	0.0	124.8	489.4	67.2	24.9	5.4	
85 Aug-14	9,694	11.41%	16.4	270.0	80.1	0.0	121.3	461.2	51.9	23.4	5.1	
86 Sep-14	3,578	4.21%	4.6	78.6	27.7	0.0	43.2	169.1	20.5	8.4	1.8	
87 Oct-14	4,999	5.89%	5.6	100.8	32.8	0.0	58.9	228.4	29.9	13.4	1.4	
88 Nov-14	755	0.89%	1.1	21.4	6.6	0.0	9.4	28.6	3.9	1.8	0.2	
89 Dec-14	805	0.95%	1.1	21.6	6.9	0.0	10.7	34.2	4.7	2.3	0.3	
90												
91	84,926	100.00%	133	2,148	669	-	1,052	3,605	473	225	34	
92												
93 SSCCT Factor			1.60%	25.76%	8.03%	0.00%	12.62%	43.22%	5.68%	2.70%	0.41%	100.00%
94 SSGCT Factor			1.58%	25.47%	7.92%	0.00%	13.00%	42.99%	5.85%	2.79%	0.40%	100.00%

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99 JAM December 2013 Results OR

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

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103 MONTH	MWH				Proportion	Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.
	Cholla IV	APS	Total			CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC
105 Jan-14	231,664	142,575	374,239	14.27%	19.0	310.0	99.0	0.0	152.8	505.3	65.1	34.6	4.5	
106 Feb-14	210,352	68,700	279,052	10.64%	15.8	232.6	78.0	0.0	113.5	344.9	48.1	25.1	2.8	
107 Mar-14	230,729	-	230,729	8.80%	11.8	206.3	59.5	0.0	91.3	266.2	34.2	20.6	2.2	
108 Apr-14	158,883	-	158,883	6.06%	8.0	125.8	35.9	0.0	57.1	179.0	24.5	13.6	1.7	
109 May-14	200,141	(77,890)	122,251	4.66%	5.6	83.1	24.5	0.0	47.6	170.7	24.9	9.2	1.7	
110 Jun-14	197,608	(137,810)	59,798	2.28%	3.0	45.3	15.0	0.0	25.7	93.0	12.7	5.0	1.0	
111 Jul-14	238,670	(142,500)	96,170	3.67%	5.3	83.5	26.6	0.0	41.0	160.7	22.1	8.2	1.8	
112 Aug-14	252,977	(142,450)	110,527	4.21%	6.0	99.7	29.6	0.0	44.8	170.3	19.2	8.6	1.9	
113 Sep-14	232,785	(68,670)	164,115	6.26%	6.8	116.8	41.1	0.0	64.2	251.3	30.5	12.5	2.7	
114 Oct-14	225,743	78,270	304,013	11.59%	11.1	198.6	64.6	0.0	115.9	449.9	58.8	26.3	2.8	
115 Nov-14	224,282	137,775	362,057	13.81%	17.2	332.2	102.8	0.0	146.7	444.1	60.6	28.5	3.6	
116 Dec-14	218,048	142,395	360,443	13.75%	16.1	313.5	100.5	0.0	154.4	495.6	68.0	33.4	4.4	
117														
118	2,621,882	395	2,622,277	100.00%	126	2,147	677	-	1,055	3,531	469	226	31	
119														
120 SSCCH Factor					1.52%	25.9931%	8.20%	0.00%	12.77%	42.74%	5.67%	2.73%	0.38%	100.00%
121														
122 SSGCH Factor					1.51%	25.76%	8.10%	0.00%	13.14%	42.57%	5.73%	2.83%	0.37%	100.00%

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128 JAM December 2013 Results OR

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

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132	Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.
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133	MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
134	Jan-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
135	Feb-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
136	Mar-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
137	Apr-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
138	May-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
139	Jun-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
140	Jul-14	41,600	34%	49.2	769.2	245.4	0.0	377.3	1479.9	203.2	75.2	16.2	
141	Aug-14	41,600	34%	48.4	798.7	236.9	0.0	359.9	1364.2	153.6	69.2	15.0	
142	Sep-14	40,000	32%	35.2	605.8	213.1	0.0	332.8	1303.6	158.2	64.8	14.2	
143	Oct-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
144	Nov-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
145	Dec-14	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
146													
147		123,200	100%	133	2,174	695	-	1,069	4,148	515	209	45	
148													
149	SSCP Factor			1.48%	24.18%	7.74%	0.00%	11.89%	46.15%	5.73%	2.33%	0.51%	100.00%
150													
151	SSGC Factor			1.49%	23.98%	7.58%	0.00%	12.35%	45.64%	6.01%	2.46%	0.49%	100.00%

JAM December 2013 Results OR

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	3,856	63,727	19,914	-	32,947	109,465	14,981	6,986	1,010	-	252,886
Rocky Reach	-	-	-	-	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-	-	-	-	-
Surplus	-	75,814	12,305	-	-	-	-	-	-	-	88,119
0	-	-	-	-	-	-	-	-	-	-	-
Total	3,856	139,540	32,219	-	32,947	109,465	14,981	6,986	1,010	-	341,005
MC Factor	1.1307%	40.9204%	9.4483%	0.0000%	9.6618%	32.1007%	4.3933%	2.0487%	0.2961%	0.0000%	100.0000%

1 JAM December 2013 Results OR

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

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

11 MONTH	Pac. Power					R.M.P.		R.M.P.		MT Border		Pac. Power		R.M.P.		Utah	FERC	Utah		
	CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	Loads	Division	Division	Input	Input	Brigham City	WYO-PP&L MDU	OREGON PGE			
13 Jan-13	88,949	1,482,412	465,313		739,018	2,289,897	313,299	160,046	18,757	0	2,775,693	2,781,998	2,308,653	18,757	-	-	-			
14 Feb-13	71,598	1,213,961	362,259		677,481	1,859,303	265,939	149,722	15,342	0	2,325,279	2,390,305	1,974,644	15,342	-	-	-			
15 Mar-13	89,783	1,215,957	355,170		708,589	2,002,424	262,854	167,490	15,964	0	2,349,498	2,448,731	2,018,388	15,964	-	-	-			
16 Apr-13	68,392	1,104,426	321,570		668,496	1,863,162	271,780	153,544	15,944	0	2,162,885	2,304,430	1,879,106	15,944	-	-	-			
17 May-13	78,909	1,123,110	334,792		684,196	1,989,424	360,865	153,610	17,133	0	2,221,006	2,521,031	2,006,556	17,133	-	-	-			
18 Jun-13	82,444	1,125,069	340,454		702,469	2,260,254	466,041	148,063	20,276	0	2,250,435	2,894,633	2,280,530	20,276	-	-	-			
19 Jul-13	89,644	1,293,133	416,455		725,492	2,607,240	484,151	149,455	23,801	0	2,524,724	3,264,647	2,631,041	23,801	-	-	-			
20 Aug-13	79,211	1,241,490	400,200		734,350	2,535,005	377,845	139,660	22,820	0	2,455,251	3,075,331	2,557,826	22,820	-	-	-			
21 Sep-13	68,863	1,122,351	359,288		642,627	2,078,648	290,311	143,884	18,324	0	2,193,128	2,531,166	2,096,972	18,324	-	-	-			
22 Oct-13	63,809	1,175,181	357,448		724,116	1,998,876	271,608	151,372	16,181	0	2,320,554	2,438,037	2,015,957	16,181	-	-	-			
23 Nov-13	66,170	1,252,195	388,309		711,423	2,029,355	245,028	149,058	15,750	0	2,418,096	2,439,191	2,045,105	15,750	-	-	-			
24 Dec-13	85,281	1,536,383	471,154		755,476	2,309,262	309,496	175,950	18,102	0	2,848,293	2,812,810	2,327,364	18,102	-	-	-			
25 Total Input	913,052	14,885,666	4,572,411	0	8,473,713	25,922,849	3,919,216	1,841,854	218,393	0	28,844,842	31,902,311	26,141,241	218,393	0	0	0			
27 Load Curtailment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
29 Temperature Adjustment																				
31 MONTH	Pac. Power					R.M.P.		R.M.P.		MT Border		Pac. Power		R.M.P.		Utah	FERC	Utah		
CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	Loads	Division	Division	Input	Input	Brigham City	WYO-PP&L MDU	OREGON PGE				
33 Jan-13	(6,808)	(98,440)	(7,715)		(2,776)	(101,964)	(14,959)	(424)	-	-	(115,538)	(117,346)	(101,964)	-	-	-				
34 Feb-13	(3,155)	(15,749)	13,043		(5,046)	(54,998)	(883)	(765)	-	-	(10,907)	(56,647)	(54,998)	-	-	-				
35 Mar-13	1,685	15,319	10,967		(882)	15,704	1,599	(134)	-	-	27,089	17,169	15,704	-	-	-				
36 Apr-13	1,548	16,824	8,300		(8,833)	22,300	2,738	(1,382)	-	-	17,839	23,656	22,300	-	-	-				
37 May-13	567	10,857	(5,841)		3,830	6,050	541	-	-	-	9,614	3,338	(3,253)	-	-	-				
38 Jun-13	(570)	(12,180)	(7,391)		(3,690)	(172,624)	(16,915)	(54)	-	-	(23,831)	(189,592)	(172,624)	-	-	-				
39 Jul-13	(3,509)	(75,760)	(53,489)		(9,189)	(243,171)	(51,608)	(385)	-	-	(141,947)	(295,164)	(243,171)	-	-	-				
40 Aug-13	(675)	(27,005)	(24,808)		(9,752)	(220,307)	(48,073)	(362)	-	-	(62,340)	(268,742)	(220,307)	-	-	-				
41 Sep-13	126	(8,046)	(14,726)		31	(61,859)	(11,822)	296	-	-	(22,615)	(73,186)	(61,859)	-	-	-				
42 Oct-13	2,726	22,004	9,536		(4,804)	73,170	10,313	(839)	-	-	29,462	82,643	73,170	-	-	-				
43 Nov-13	(1,093)	(8,041)	(492)		219	36,017	2,174	32	-	-	(9,408)	38,224	36,017	-	-	-				
44 Dec-13	(13,449)	(149,954)	(26,744)		(9,074)	(58,395)	(8,215)	(1,335)	-	-	(199,221)	(67,945)	(58,395)	-	-	-				
45 Total Adj.	(22,405)	(330,172)	(99,259)	-	(49,967)	(769,379)	(129,401)	(4,812)	-	-	(501,803)	(903,592)	(769,379)	-	-	-				
46 Net Energy	890,647	14,555,494	4,473,152		8,423,745	25,153,470	3,789,816	1,837,042	218,393	-	28,343,039	30,998,720	25,371,862	218,393	-	-	-			

51 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	
								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	
65														
66 Total Pk	0	0		Total Pk	0	0	0	0	0	0	0	0	0	

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72 JAM December 2013 Results OR

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

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77 MONTH	Total	Proportion	Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
			CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
78 Jan-14	15,501	18.25%	15,030	252,613	83,524	-	134,385	399,359	54,455	29,135	3,424	
79 Feb-14	11,251	13.25%	9,067	158,737	49,719	-	89,080	252,279	35,114	19,734	2,032	
80 Mar-14	11,242	13.24%	9,461	102,993	48,468	-	93,684	267,155	35,008	22,154	2,113	
81 Apr-14	7,344	8.65%	6,048	96,958	28,525	-	57,043	163,041	23,738	13,158	1,379	
82 May-14	6,271	7.38%	5,866	83,727	24,303	-	50,801	146,649	27,091	11,382	1,265	
83 Jun-14	4,003	4.71%	3,859	52,452	15,698	-	32,935	98,394	21,168	6,976	956	
84 Jul-14	9,483	11.17%	9,618	135,941	40,532	-	79,988	263,990	48,301	16,646	2,658	
85 Aug-14	9,694	11.41%	8,964	138,624	42,837	-	82,707	264,204	37,641	15,900	2,605	
86 Sep-14	3,578	4.21%	2,906	46,942	14,515	-	27,073	84,960	11,740	6,074	772	
87 Oct-14	4,999	5.89%	3,917	70,473	21,603	-	42,343	121,972	16,595	8,861	953	
88 Nov-14	755	0.89%	579	11,062	3,448	-	6,327	18,364	2,198	1,326	140	
89 Dec-14	805	0.95%	681	13,149	4,215	-	7,079	21,347	2,857	1,656	172	
90												
91	84,926	100.00%	75,998	1,223,671	377,387	-	703,444	2,101,714	315,907	153,001	18,467	
92												
93 SSECT Factor			1.53%	24.62%	7.59%	0.00%	14.15%	42.29%	6.36%	3.08%	0.37%	100.00%

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99 JAM December 2013 Results OR

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

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104 MONTH	MWH		Total	Proportion	Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	
	Cholla IV	APS			CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	
105 Jan-14	231,664	142,575	374,239	14.27%	11,751	197,514	65,306	-	105,073	312,251	42,578	22,780	2,677	
106 Feb-14	210,352	68,700	279,052	10.84%	7,283	127,509	39,938	-	71,556	202,648	28,206	15,851	1,633	
107 Mar-14	230,729	-	230,729	8.80%	6,288	108,338	32,216	-	62,270	177,571	23,269	14,725	1,405	
108 Apr-14	158,883	-	158,883	6.06%	4,238	67,936	19,987	-	39,969	114,240	16,633	9,219	966	
109 May-14	200,141	(77,890)	122,251	4.66%	3,705	52,866	15,345	-	32,076	92,596	17,106	7,187	799	
110 Jun-14	197,608	(137,810)	59,798	2.28%	1,867	25,378	7,595	-	15,935	47,606	10,242	3,375	462	
111 Jul-14	238,670	(142,500)	96,170	3.67%	3,159	44,646	13,311	-	26,270	86,700	15,863	5,467	873	
112 Aug-14	252,977	(142,450)	110,527	4.21%	3,310	51,189	15,818	-	30,541	97,563	13,900	5,871	962	
113 Sep-14	232,785	(68,670)	164,115	6.26%	4,316	69,739	21,564	-	40,221	126,221	17,442	9,023	1,147	
114 Oct-14	225,743	78,270	304,013	11.59%	7,714	138,795	42,546	-	83,393	240,222	32,684	17,452	1,876	
115 Nov-14	224,282	137,775	362,057	13.81%	8,985	171,780	53,546	-	98,256	285,165	34,131	20,585	2,175	
116 Dec-14	218,048	142,395	360,443	13.75%	9,874	190,570	61,086	-	102,596	309,391	41,412	24,002	2,488	
117														
118	2,621,882	395	2,622,277	100.00%	72,492	1,246,261	388,259	-	708,155	2,092,174	293,465	155,538	17,462	
119														
120 SSECH Factor					1.46%	25.06%	7.81%	0.00%	14.24%	42.08%	5.90%	3.13%	0.35%	100.00%

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128 JAM December 2013 Results OR

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

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Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.
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133	MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC
134	Jan-14	-	0%	-	-	-	-	-	-	-	-	-
135	Feb-14	-	0%	-	-	-	-	-	-	-	-	-
136	Mar-14	-	0%	-	-	-	-	-	-	-	-	-
137	Apr-14	-	0%	-	-	-	-	-	-	-	-	-
138	May-14	-	0%	-	-	-	-	-	-	-	-	-
139	Jun-14	-	0%	-	-	-	-	-	-	-	-	-
140	Jul-14	41,600	34%	29,084.5	411,061.0	122,559.9	-	241,868.6	798,257.1	146,053.6	50,335.4	8,036.7
141	Aug-14	41,600	34%	26,518.4	410,085.8	126,722.2	-	244,669.5	781,586.6	111,351.9	47,035.7	7,705.5
142	Sep-14	40,000	32%	22,390.0	361,787.3	111,870.7	-	208,655.1	654,801.4	90,483.5	46,811.5	5,949.3
143	Oct-14	-	0%	-	-	-	-	-	-	-	-	-
144	Nov-14	-	0%	-	-	-	-	-	-	-	-	-
145	Dec-14	-	0%	-	-	-	-	-	-	-	-	-
146												
147		123,200	100%	78,002	1,182,934	361,153	-	695,193	2,234,645	347,889	144,183	21,691
148												
149	SSEP Factor			1.54%	23.35%	7.13%	0.00%	13.72%	44.11%	6.87%	2.85%	0.43%
150												100.00%
151												

OREGON
ANNUAL EMBEDDED COSTS
December 2013
13 MONTH AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	31,871,387				Page 2.7, West only
403HP	Hydro Depreciation Expense	27,764,200				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	11,218,755				Page 2.16, West only
	Total West Hydro Operating Expense	70,854,342				
330 - 336	Hydro Electric Plant in Service	793,260,970				Page 2.23, West only
302 & 182M	Hydro Relicensing	173,622,224				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(232,956,112)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(41,267,863)				Page 2.39, West only
154	Materials and Supplies	4,781				Page 2.32, West only
	West Hydro Net Rate Base	692,664,000				
	Pre-tax Return	10.82%				
	Rate Base Revenue Requirement	74,927,956				
	Annual Embedded Cost					
	West Hydro-Electric Resources	145,782,298	3,592,329	40.58	(29,091,089)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,396,214	341,005	15.82	(11,203,772)	GRID
	Grant Reasonable Portion	(10,211,304)			(10,211,304)	GRID
		(4,815,090)			(21,415,076)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	27,592,991	409,764	67.34	7,645,826	
555	Oregon Annual Qualified Facilities Costs	10,376,434	78,620	131.98	6,549,249	
555	Idaho Annual Qualified Facilities Costs	4,438,316	74,971	59.20	788,760	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	807,704	11,393	70.89	253,095	
555	California Annual Qualified Facilities Costs	3,961,759	29,137	135.97	2,543,386	
555	Washington Annual Qualified Facilities Costs	-	-	-	-	
	Total Qualified Facilities Costs	47,177,204	603,884	78.12	17,780,316	GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,213,119,859			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	8,498,731			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	415,773,579			Page 2.8
555	Other Purchased Power Contracts	586,141,699			GRID less QF and Mid-C
40910	Production Tax Credit	(109,409,990)			Page 2.20
4118	SO2 Emission Allowances	(218,404)			Page 2.4
	James River / Little Mountain Offset	(4,302,805)			James River Adj (Tab 5)
	REC Revenues	-			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	309,478,547			Page 2.15
403HP	East Hydro Depreciation Expense	10,191,128			Page 2.15, East only
403OP	Other Generation Depreciation Expense	109,149,522			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	324,254			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	4,834,296			Page 2.17
	Total All Other Operating Expenses	2,543,580,415			
310 - 316	Steam Electric Plant in Service	6,785,095,998			Page 2.21
330 - 336	East Hydro Electric Plant in Service	157,860,815			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	3,499,709,590			Page 2.24
399	Mining	484,281,809			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,834,640,759)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(593,900,180)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(167,830,955)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(54,854,409)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(4,530,116)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	144,280,914			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(105,525,208)			Page 2.31
151	Fuel Stock	235,142,999			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(6,795,165)			Page 2.32
253.98	SO2 Emission Allowances	(154,891)			Page 2.34
154	Materials & Supplies	100,728,789			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	7,648,659,588			
	Pre-tax Return	10.82%			
	Rate Base Revenue Requirement	827,383,016			
	Annual Embedded Cost				
	All Other Generation Resources	3,370,963,431	69,247,871	48.68	MWh from GRID
Total Annual Embedded Costs		3,559,107,843	73,785,089	48.24	

Non-Levelized Embedded Cost Differential

Embedded Cost Differentials		TOTAL	CA	OR	WA	WY	UT	ID	FERC
Company Owned Hydro	DGP	(18,780,627)	(601,221)	(9,936,797)	(3,105,198)	(5,137,411)	-	-	-
Company Owned Hydro	SG	18,780,627	286,348	4,732,678	1,478,938	2,965,673	8,129,422	1,112,586	74,982
Mid-C Contract	MC	(20,436,348)	(231,075)	(8,362,628)	(1,930,895)	(2,393,211)	(6,560,206)	(897,824)	(60,509)
Mid-C Contract	SG	20,436,348	311,593	5,149,916	1,609,323	3,227,130	8,846,120	1,210,673	81,593
Total Non-Levelized ECD		-	(234,354)	(8,416,830)	(1,947,832)	(1,337,820)	10,415,336	1,425,434	96,067
		-	-	-	-	-	-	-	-
	DGP	100%	3.201%	52.910%	16.534%	27.355%	0.000%	0.000%	0.000%
	SG	100%	1.525%	25.200%	7.875%	15.791%	43.286%	5.924%	0.399%
	MC	100%	1.131%	40.920%	9.448%	11.711%	32.101%	4.393%	0.296%

Oregon Results of Operations
ANNUAL EMBEDDED COSTS
December 2013
13 Month Average

2010 Protocol ECD

Companx Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
535 - 545	Hydro Operation & Maintenance Expense	31,871,387			Page 2.7, West only
403HP	Hydro Depreciation Expense	27,764,200			Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	11,218,755			Page 2.16, West only
	Total West Hydro Operating Expense	70,854,342			
330 - 336	Hydro Electric Plant in Service	793,260,970			Page 2.23, West only
302 & 182M	Hydro Relicensing	173,622,224			Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(232,956,112)			Page 2.36, West only
111IP / 111HP	Hydro Relicensing Accumulated Reserve	(41,267,863)			Page 2.39, West only
154	Materials and Supplies	4,781			Page 2.32, West only
	West Hydro Net Rate Base	692,664,000			
	Pre-tax Return	10.82%			
	Rate Base Revenue Requirement	74,927,956			
	Annual Embedded Cost				
	West Hydro-Electric Resources	145,782,298	3,592,329	40.58	(18,780,627) MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Annual Mid-C Contracts Costs	5,396,214	341,005	15.82	(10,225,044) GRID
	Grant Reasonable Portion	(10,211,304)			(10,211,304) GRID
		(4,815,090)			(20,436,348)

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Utah Annual Qualified Facilities Costs				
555	Oregon Annual Qualified Facilities Costs				
555	Idaho Annual Qualified Facilities Costs				
555	Wyu Annual Qualified Facilities Costs				
555	Wyp Annual Qualified Facilities Costs				
555	California Annual Qualified Facilities Costs				
555	Washington Annual Qualified Facilities Costs				
	Total Qualified Facilities Costs				GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,211,419,401			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	8,498,731			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	60,068,683			Page 2.8
555	Other Purchased Power Contracts	97,668,045			GRID less QF and Mid-C
40910	Renewable Energy Credit	0			Page 2.20
4118	SO2 Emission Allowances	(218,404)			Page 2.4
	James River / Little Mountain Offset	(4,302,805)			James River Adj (Tab 5)
	REC Revenues	0			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	223,944,218			Page 2.15
403HP	East Hydro Depreciation Expense	10,191,128			Page 2.15, East only
403OP	Other Generation Depreciation Expense	7,713,777			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP / 404 HP	East Hydro Relicensing Amortization	324,254			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	4,834,296			Page 2.17
	Total All Other Operating Expenses	1,620,141,323			
310 - 316	Steam Electric Plant in Service	6,758,048,373			Page 2.21
330 - 336	East Hydro Electric Plant in Service	157,860,815			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	645,648,307			Page 2.24
399	Mining	484,281,809			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,585,980,330)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(104,623,621)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(167,830,955)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(54,854,409)			Page 2.36, East only
111IP / 111HP	East Hydro Relicensing Accumulated Reserve	(4,530,116)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	144,280,914			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(105,525,208)			Page 2.31
151	Fuel Stock	232,184,403			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(6,795,165)			Page 2.32
253.98	SO2 Emission Allowances	(154,891)			Page 2.34
154	Materials & Supplies	100,728,789			Page 2.32
154	East Hydro Materials & Supplies	0			
	Total Net Rate Base	5,502,529,072			
	Pre-tax Return	10.82%			
	Rate Base Revenue Requirement	595,228,359			
	Annual Embedded Cost				
	All Other Generation Resources	2,215,369,682	48,360,448	45.81	MWh from GRID
Total Annual Embedded Costs		2,356,336,890	52,293,782	45.06	



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES 301209	OR	\$-1,157	\$0	\$-1,157	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	UT	\$-3,231	\$0	\$0	\$0	\$0	\$-3,231	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	WA	-\$277	\$0	\$0	-\$277	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	WYP	-\$1,577	\$0	\$0	\$0	-\$1,577	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301209	OTHER	-\$473	\$0	\$0	\$0	-\$473	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301265	OTHER	\$1,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,482
4421000	COMMERCIAL SALES 301270	CA	\$277	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301270	IDU	\$755	\$0	\$0	\$0	\$0	\$0	\$755	\$0	\$0
4421000	COMMERCIAL SALES 301270	OR	\$10,059	\$0	\$10,059	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301270	UT	\$17,987	\$0	\$0	\$0	\$0	\$17,987	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301270	WA	\$3,877	\$0	\$0	\$3,877	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301271	WYP	\$1,742	\$0	\$0	\$0	\$1,742	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301272	WYP	\$79	\$0	\$0	\$0	\$79	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES 301280	OTHER	\$1,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239
4421000 Total			\$1,487,852	\$32,315	\$450,529	\$114,700	\$127,103	\$700,822	\$39,662	\$0	\$2,721
4422000	IND SLSEXCL IRRIG 301300	CA	\$4,266	\$4,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301300	IDU	\$19,914	\$0	\$0	\$0	\$0	\$0	\$19,914	\$0	\$0
4422000	IND SLSEXCL IRRIG 301300	OR	\$146,474	\$0	\$146,474	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301300	UT	\$357,419	\$0	\$0	\$0	\$0	\$357,419	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301300	WA	\$49,810	\$0	\$0	\$49,810	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301300	WYP	\$319,576	\$0	\$0	\$0	\$319,576	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301300	WYU	\$103,339	\$0	\$0	\$0	\$103,339	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301304	IDU	\$86,483	\$0	\$0	\$0	\$0	\$86,483	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301304	UT	\$119,079	\$0	\$0	\$0	\$0	\$119,079	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301307	CA	-\$63	-\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301307	IDU	\$132	\$0	\$0	\$0	\$0	\$0	\$132	\$0	\$0
4422000	IND SLSEXCL IRRIG 301307	OR	-\$128	\$0	-\$128	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301307	UT	-\$2,001	\$0	\$0	\$0	-\$2,001	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301307	WA	-\$2,178	\$0	\$0	-\$2,178	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301307	WYP	\$445	\$0	\$0	\$0	\$445	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301308	UT	\$5,101	\$0	\$0	\$0	\$5,101	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301308	WA	-\$161	\$0	\$0	-\$161	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301308	WYP	-\$4,753	\$0	\$0	\$0	-\$4,753	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301309	CA	\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301309	IDU	\$1,326	\$0	\$0	\$0	\$0	\$0	\$1,326	\$0	\$0
4422000	IND SLSEXCL IRRIG 301309	OR	\$1,419	\$0	\$1,419	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301309	UT	\$10,528	\$0	\$0	\$0	\$10,528	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301309	WA	-\$1,046	\$0	\$0	-\$1,046	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301309	WYP	\$116	\$0	\$0	\$0	\$116	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301309	WYU	-\$1,102	\$0	\$0	\$0	-\$1,102	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301365	OTHER	\$904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$904
4422000	IND SLSEXCL IRRIG 301370	CA	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301370	IDU	\$269	\$0	\$0	\$0	\$0	\$0	\$269	\$0	\$0
4422000	IND SLSEXCL IRRIG 301370	OR	\$800	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301370	UT	\$9,108	\$0	\$0	\$0	\$8,108	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301370	WA	\$1,683	\$0	\$0	\$1,683	\$0	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301371	WYP	\$407	\$0	\$0	\$0	\$407	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301372	WYP	\$1,566	\$0	\$0	\$0	\$1,566	\$0	\$0	\$0	\$0
4422000	IND SLSEXCL IRRIG 301380	OTHER	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$534
4422000 Total			\$1,228,376	\$4,311	\$148,565	\$48,109	\$419,594	\$498,234	\$108,124	\$0	\$1,439
4423000	INDUST SALES-IRRIG 301450	CA	\$12,622	\$12,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	IDU	\$62,698	\$0	\$0	\$0	\$0	\$0	\$62,698	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	OR	\$25,706	\$0	\$25,706	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	UT	\$17,746	\$0	\$0	\$0	\$0	\$17,746	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	WA	\$13,512	\$0	\$0	\$13,512	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	WYP	\$1,737	\$0	\$0	\$0	\$1,737	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301450	WYU	\$405	\$0	\$0	\$0	\$405	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301457	CA	-\$236	-\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301457	OR	-\$4	\$0	-\$4	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301457	UT	-\$47	\$0	\$0	\$0	\$0	-\$47	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301457	WA	-\$578	\$0	\$0	-\$578	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	OR	\$30	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	UT	-\$17	\$0	\$0	\$0	\$0	-\$17	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	WA	-\$33	\$0	\$0	-\$33	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301459	WYP	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301465	OTHER	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
4423000	INDUST SALES-IRRIG 301470	CA	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	IDU	\$1,323	\$0	\$0	\$0	\$0	\$0	\$1,323	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	OR	\$722	\$0	\$722	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	UT	\$447	\$0	\$0	\$0	\$0	\$447	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	WA	\$451	\$0	\$0	\$451	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG 301470	WYP	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Blue Sky Revenue - Irrigation	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000 Total				\$136,799	\$12,573	\$26,454	\$13,352	\$2,182	\$18,129	\$64,021	\$0	\$88
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	\$448	\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	\$489	\$0	\$0	\$0	\$0	\$0	\$489	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	\$5,799	\$0	\$5,799	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	\$9,609	\$0	\$0	\$0	\$0	\$9,609	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	\$1,291	\$0	\$0	\$1,291	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	\$1,803	\$0	\$0	\$0	\$1,803	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	\$413	\$0	\$0	\$0	\$413	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	-\$7	-\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	-\$46	\$0	\$0	\$0	\$0	-\$46	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	-\$57	\$0	\$0	-\$57	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	-\$15	\$0	\$0	\$0	\$0	\$0	-\$15	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-\$189	\$0	-\$189	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	\$187	\$0	\$0	\$0	\$187	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	-\$126	\$0	\$0	-\$126	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-\$82	\$0	\$0	\$0	-\$82	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	OR	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	UT	\$279	\$0	\$0	\$0	\$0	\$279	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	WA	\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4441000 Total				\$20,048	\$448	\$5,753	\$1,134	\$2,179	\$10,029	\$484	\$0	\$20
4451000	OTHER SALES PUBLIC 301760	OTHER SALES TO PUBLIC AUTHORITIES	UT	\$16,556	\$0	\$0	\$0	\$0	\$16,556	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC 301707	Oth Sales to Public Authority Acctg Adj	UT	-\$7	\$0	\$0	\$0	\$0	-\$7	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC 301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	\$178	\$0	\$0	\$0	\$0	\$178	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC 301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
4451000	OTHER SALES PUBLIC 301770	DSM Revenue - Other Public Authorities	UT	\$419	\$0	\$0	\$0	\$0	\$419	\$0	\$0	\$0
4451000 Total				\$17,102	\$0	\$0	\$0	\$0	\$17,087	\$0	\$0	\$15
4471000	ON-SYS WHOLE-FIRM 301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	\$1,077	\$0	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM 301442	ON SYS FIRM-BRIGHAM CITY	FERC	\$6,260	\$0	\$0	\$0	\$0	\$0	\$0	\$6,260	\$0
4471000	ON-SYS WHOLE-FIRM 301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289	\$0
4471000	ON-SYS WHOLE-FIRM 301444	ON SYS FIRM-WYO-PACIFIC CHEYENNE	WYP	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
4471000 Total				\$11,046	\$0	\$1,077	\$0	\$21	\$0	\$0	\$10,548	\$0
4471300	POST MERGER FIRM 301405	POST MERGER FIRM	SG	\$95,978	\$1,463	\$24,186	\$7,558	\$15,156	\$41,545	\$5,086	\$383	\$0
4471300 Total				\$95,978	\$1,463	\$24,186	\$7,558	\$15,156	\$41,545	\$5,086	\$383	\$0
4471400	S/T FIRM WHOLESale 301406	SHORT-TERM FIRM WHOLESale SALES	SG	\$359,033	\$5,474	\$90,476	\$28,273	\$56,695	\$155,412	\$21,270	\$1,433	\$0
4471400	S/T FIRM WHOLESale 301409	TRADING SALES NETTED-EST.	SG	\$106	\$2	\$27	\$8	\$17	\$46	\$6	\$0	\$0
4471400	S/T FIRM WHOLESale 301410	TRADING SALES NETTED	SG	-\$1,611	-\$25	-\$406	-\$127	-\$254	-\$697	-\$95	-\$6	\$0
4471400	S/T FIRM WHOLESale 301411	BOOKOUT SALES NETTED	SG	-\$139,560	-\$2,128	-\$35,169	-\$10,990	-\$22,038	-\$60,410	-\$8,268	-\$557	\$0
4471400	S/T FIRM WHOLESale 301412	BOOKOUT SALES NETTED-ESTIMATE	SG	\$8,487	\$129	\$2,139	\$668	\$1,340	\$3,674	\$503	\$34	\$0
4471400	S/T FIRM WHOLESale 303028	LINE LOSS W/S TRADING REVENUES	SG	\$5,347	\$51	\$843	\$264	\$529	\$1,449	\$198	\$13	\$0
4471400	S/T FIRM WHOLESale 303109	Transm Line Loss Rev - Subject to Refund	SG	\$593	\$9	\$149	\$47	\$94	\$256	\$35	\$2	\$0
4471400 Total				\$230,395	\$3,513	\$58,059	\$18,143	\$36,382	\$99,729	\$13,049	\$900	\$0
4472000	SLS FOR RESL-SURP 301419	ESTIMATED SALES FOR RESALE REVENUE	SG	-\$13,259	-\$202	-\$3,341	-\$1,044	-\$2,094	-\$5,739	-\$785	-\$53	\$0
4472000 Total				-\$13,259	-\$202	-\$3,341	-\$1,044	-\$2,094	-\$5,739	-\$785	-\$53	\$0
4478100	BOOKOUTS NETTED-GAIN 304101	BOOKOUTS NETTED-GAIN	SG	\$3,986	\$59	\$982	\$307	\$615	\$1,086	\$231	\$16	\$0
4478100	BOOKOUTS NETTED-GAIN 304102	BOOKOUTS NETTED-EST GAIN	SG	-\$3,307	-\$50	-\$833	-\$260	-\$522	-\$1,432	-\$196	-\$13	\$0
4478100 Total				\$688	\$9	\$148	\$46	\$93	\$255	\$35	\$2	\$0
4478200	TRADING NETTED-GAINS 304201	TRADING NETTED-GAINS	SG	\$83	\$1	\$21	\$7	\$13	\$36	\$5	\$0	\$0
4478200 Total				\$83	\$1	\$21	\$7	\$13	\$36	\$5	\$0	\$0
4479000	TRANS SRVC 301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$85	\$0
4479000	TRANS SRVC 301429	TRANS SERV-WYO-PACIFIC CHEYENNE	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4479000 Total				\$89	\$0	\$0	\$0	\$4	\$0	\$0	\$85	\$0
4491100	PRV RTE RFDS-RESDL 301976	PROVISION FOR RATE REFUND - RESIDENTIAL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4491100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	\$213	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	\$232	\$0	\$0	\$0	\$0	\$0	\$232	\$0	\$0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	\$2,894	\$0	\$2,894	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	\$2,540	\$0	\$0	\$0	\$0	\$2,540	\$0	\$0	\$0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	\$498	\$0	\$0	\$498	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	\$415	\$0	\$0	\$0	\$415	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	\$51	\$0	\$0	\$0	\$51	\$0	\$0	\$0	\$0
4501000 Total				\$6,444	\$213	\$2,894	\$498	\$466	\$2,540	\$232	\$0	\$0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	\$706	\$0	\$706	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	\$851	\$0	\$0	\$0	\$0	\$851	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	\$151	\$0	\$0	\$151	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	\$138	\$0	\$0	\$0	\$138	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4502000 Total					\$1,978	\$67	\$706	\$151	\$156	\$851	\$47	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	\$275	\$0	\$0	\$0	\$0	\$275	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	\$177	\$0	\$177	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	\$320	\$0	\$0	\$0	\$0	\$320	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	\$40	\$0	\$0	\$40	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	\$111	\$0	\$0	\$0	\$111	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	\$89	\$0	\$0	\$0	\$89	\$0	\$0	\$0	\$0
4503000 Total					\$1,034	\$23	\$177	\$40	\$200	\$320	\$275	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	\$30	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-\$3	\$0	\$0	\$0	-\$3	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4504000 Total					\$51	\$0	\$11	\$6	-\$1	\$30	\$5	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	\$76	\$0	\$0	\$0	\$0	\$0	\$76	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	\$565	\$0	\$565	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	\$2,810	\$0	\$0	\$0	\$0	\$2,810	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	\$148	\$0	\$0	\$148	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	\$119	\$0	\$0	\$0	\$119	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	\$32	\$0	\$0	\$0	\$0	\$32	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	\$289	\$0	\$289	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	\$480	\$0	\$0	\$0	\$0	\$480	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	\$61	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	\$73	\$0	\$0	\$0	\$73	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4511000 Total					\$4,738	\$48	\$865	\$209	\$218	\$3,290	\$108	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	\$19	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000 Total					\$39	\$2	\$19	\$4	\$1	\$13	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	CA	\$58	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	IDU	\$30	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	OR	\$417	\$0	\$417	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	UT	\$68	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	WYP	\$149	\$0	\$0	\$0	\$149	\$0	\$0	\$0	\$0
4513000	OTHER	301828	OTHER	WYU	\$190	\$0	\$0	\$0	\$190	\$0	\$0	\$0	\$0
4513000 Total					\$1,526	\$58	\$419	\$6	\$341	\$671	\$31	\$0	\$0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514100 Total					\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4514400 Total					\$1	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4514900	ENGY FINNSWR 12000	301842	"ENERGY FINANSWER - 12,000"	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4530000 Total					\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	\$741	\$0	\$741	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	\$568	\$12	\$152	\$44	\$82	\$244	\$32	\$2	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	\$736	\$0	\$0	\$0	\$0	\$736	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	\$468	\$468	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	\$148	\$0	\$0	\$0	\$148	\$0	\$0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	\$2,441	\$0	\$2,441	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	\$1,975	\$0	\$0	\$0	\$1,975	\$0	\$0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	\$832	\$0	\$0	\$832	\$0	\$0	\$0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	\$312	\$0	\$0	\$0	\$312	\$0	\$0	
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	\$90	\$0	\$90	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	\$111	\$0	\$0	\$0	\$111	\$0	\$0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	\$38	\$0	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	-\$9	\$0	\$0	\$0	-\$9	\$0	\$0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	\$175	\$3	\$44	\$14	\$28	\$76	\$10	
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	\$640	\$8	\$136	\$43	\$85	\$234	\$32	
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	\$1,291	\$20	\$325	\$102	\$204	\$569	\$78	
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	\$110	\$2	\$29	\$8	\$16	\$47	\$6	
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	\$502	\$0	\$0	\$0	\$502	\$0	\$0	
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	\$28	\$0	\$7	\$2	\$4	\$12	\$2	
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	\$105	\$2	\$28	\$8	\$15	\$45	\$6	
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	\$4	\$0	\$0	\$0	\$0	\$4	\$0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	\$174	\$0	\$174	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	\$27	\$0	\$0	\$0	\$27	\$0	\$0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	\$105	\$0	\$105	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	\$2,859	\$62	\$764	\$219	\$413	\$1,229	\$163	
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	\$3	\$0	\$0	\$0	\$3	\$0	\$0	
4541000 Total					\$14,444	\$583	\$4,935	\$1,425	\$1,208	\$5,792	\$482	\$19
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	\$4	\$0	\$0	\$0	\$4	\$0	\$0	
4542000 Total					\$4	\$0	\$0	\$0	\$4	\$0	\$0	
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	\$3,348	\$51	\$844	\$264	\$529	\$1,449	\$198	
4543000 Total					\$3,348	\$51	\$844	\$264	\$529	\$1,449	\$198	\$13
4561100	Other Wheeling Rev	301952	Ancillary Rev Sch 6-Supp (Transm)	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	\$736	\$11	\$188	\$58	\$116	\$319	\$44	
4561100	Other Wheeling Rev	301962	Ancil Revenue Sch 2-Reactive (Trans)	SG	-\$1,142	-\$17	-\$288	-\$90	-\$180	-\$494	-\$66	
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	\$991	\$14	\$225	\$70	\$141	\$396	\$53	
4561100	Other Wheeling Rev	301964	Ancil Revenue Sch 3a-Regulation (Trans)	SG	-\$289	-\$4	-\$73	-\$23	-\$48	-\$125	-\$17	
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	\$472	\$7	\$119	\$37	\$75	\$204	\$28	
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	\$1,134	\$17	\$286	\$89	\$179	\$491	\$67	
4561100	Other Wheeling Rev	301968	Ancillary Revenue Sch 3 - Reg&Freq (Tran	SG	-\$663	-\$10	-\$167	-\$52	-\$105	-\$287	-\$39	
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	\$2,585	\$39	\$651	\$204	\$408	\$1,119	\$153	
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	SG	\$2,336	\$36	\$589	\$184	\$369	\$1,011	\$138	
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	\$1,065	\$16	\$268	\$84	\$168	\$461	\$63	
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	\$13	\$0	\$3	\$1	\$2	\$5	\$1	
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	\$16,803	\$256	\$4,234	\$1,323	\$2,653	\$7,273	\$995	
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	\$22	\$0	\$6	\$2	\$4	\$10	\$1	
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	\$109	\$2	\$27	\$9	\$17	\$47	\$6	
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	\$565	\$9	\$142	\$45	\$89	\$245	\$33	
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	\$685	\$10	\$173	\$54	\$108	\$296	\$41	
4561100	Other Wheeling Rev	505963	TRANSMISSION IMBALANCE PENALTY REVENUE-P	SG	\$806	\$12	\$203	\$63	\$127	\$349	\$48	
4561100 Total					\$26,127	\$398	\$6,584	\$2,057	\$4,126	\$11,309	\$1,548	\$104
4561910	S/T FIRM WHEEL REV	301922	SHORT TERM FIRM WHEELING	SG	\$2,181	\$33	\$550	\$172	\$344	\$944	\$129	
4561910 Total					\$2,181	\$33	\$550	\$172	\$344	\$944	\$129	\$9
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	\$2,401	\$37	\$605	\$189	\$379	\$1,030	\$142	
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	\$5,080	\$77	\$1,280	\$400	\$802	\$2,199	\$301	
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	\$20,495	\$312	\$5,165	\$1,614	\$3,236	\$9,871	\$1,214	
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	\$4	\$0	\$1	\$0	\$1	\$2	\$0	
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	-\$4	\$0	-\$1	\$0	-\$1	\$0	\$0	
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	\$15,382	\$235	\$3,876	\$1,211	\$2,429	\$6,658	\$911	
4561920 Total					\$43,358	\$661	\$10,926	\$3,414	\$6,847	\$22,569	\$1,733	\$61
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	\$11,553	\$173	\$2,834	\$871	\$1,998	\$4,897	\$738	



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561930 Total				\$11,553	\$173	\$2,834	\$871	\$1,998	\$4,897	\$738	\$43	\$0
4561990	TRANSMN REV REFUND 301913	Transmission Tariff True-up	SG	-\$3,148	-\$48	-\$793	-\$248	-\$497	-\$1,363	-\$187	-\$13	\$0
4561990	TRANSMN REV REFUND 302990	L-T Transm Revenue - Subject to Refund	SG	\$3,308	\$50	\$834	\$260	\$522	\$1,432	\$196	\$13	\$0
4561990	TRANSMN REV REFUND 305910	Ancil Revenue Sch 1 - Subject to Refund	SG	\$20	\$0	\$5	\$2	\$3	\$9	\$0	\$0	\$0
4561990	TRANSMN REV REFUND 305920	Ancil Revenue Sch 2 - Subject to Refund	SG	\$1,142	\$17	\$288	\$90	\$180	\$494	\$68	\$5	\$0
4561990	TRANSMN REV REFUND 305930	Ancil Revenue Sch 3 - Subject to Refund	SG	\$683	\$10	\$167	\$52	\$105	\$287	\$39	\$3	\$0
4561990	TRANSMN REV REFUND 305931	Ancil Revenue Sch 3a - Subject to Refund	SG	\$289	\$4	\$73	\$23	\$46	\$125	\$17	\$1	\$0
4561990 Total				\$2,274	\$35	\$573	\$179	\$359	\$984	\$135	\$9	\$0
4562100	USE OF FACIL REV 301911	"INCOME FROM FISH, WILDLIFE"	SG	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4562100 Total				\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4562200	DSM REVENUES 301919	OTHER ELECTRIC REV - DSR CARRYING CHARGE	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
4562200	DSM REVENUES 301998	DSM Rev - WY SBC Cat 2 (Sch 25, 40, 210)	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562200 Total				\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
4562300	MISC OTHER REV 301900	ELECTRIC INCOME OTHER	SG	\$61	\$1	\$15	\$5	\$10	\$28	\$4	\$0	\$0
4562300	MISC OTHER REV 301900	ELECTRIC INCOME OTHER	UT	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
4562300	MISC OTHER REV 301900	ELECTRIC INCOME OTHER	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV 301901	WASHINGTON - COLSTRIP 3	WA	-\$52	\$0	\$0	-\$52	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	IDU	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	SG	\$2,055	\$31	\$518	\$162	\$325	\$890	\$122	\$8	\$0
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV 301939	Estimated Other Electric Revenue	SG	\$247	\$4	\$62	\$19	\$39	\$107	\$15	\$1	\$0
4562300	MISC OTHER REV 301940	FLYASH & BY-PRODUCT SALES	SG	\$3,265	\$50	\$823	\$257	\$516	\$1,413	\$193	\$13	\$0
4562300	MISC OTHER REV 301949	THIRD PARTY TRN O&M REV	SG	\$717	\$11	\$181	\$58	\$113	\$310	\$42	\$3	\$0
4562300	MISC OTHER REV 301951	NON-WHEELING SYS REV	SG	\$12,177	\$188	\$3,069	\$959	\$1,923	\$5,271	\$721	\$49	\$0
4562300	MISC OTHER REV 301955	OTHER REV WY REG KENNECOTT	WYP	\$278	\$0	\$0	\$0	\$278	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV 301958	Wind-based Ancillary Services Estimate	SG	-\$117	-\$2	-\$29	-\$9	-\$18	-\$51	-\$7	\$0	\$0
4562300	MISC OTHER REV 301959	Wind-based Ancillary Services/Revenue	SG	\$12,232	\$188	\$3,082	\$963	\$1,932	\$5,295	\$725	\$49	\$0
4562300	MISC OTHER REV 302071	I/C Transmission O&M Revenue-Sierra Pac	SG	\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
4562300	MISC OTHER REV 361000	STEAM SALES	SG	\$2,030	\$31	\$511	\$160	\$321	\$879	\$120	\$8	\$0
4562300 Total				\$32,922	\$498	\$8,235	\$2,521	\$5,436	\$14,167	\$1,935	\$130	\$0
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	SO	\$868	\$19	\$232	\$66	\$125	\$372	\$49	\$2	\$0
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	UT	\$247	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$0
4562400 Total				\$1,113	\$19	\$232	\$66	\$125	\$619	\$49	\$2	\$0
4562500	M&S INV COST OF SALE 514950	M&S INVENTORY COST OF SALES	SO	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4562500	M&S INV COST OF SALE 514950	M&S INVENTORY COST OF SALES	UT	-\$758	\$0	\$0	\$0	-\$758	\$0	\$0	\$0	\$0
4562500 Total				-\$757	\$0	\$0	\$0	-\$758	\$0	\$0	\$0	\$0
4562700	RNW ENRGY CRDT SALES 301943	Renewable Energy Credit Sales-Deferral	SG	\$20,901	\$319	\$5,287	\$1,648	\$3,301	\$8,047	\$1,238	\$83	\$0
4562700	RNW ENRGY CRDT SALES 301944	Renewable Energy Credit Sales-Estimate	SG	-\$7,934	-\$121	-\$1,999	-\$625	-\$1,253	-\$3,434	-\$470	-\$32	\$0
4562700	RNW ENRGY CRDT SALES 301945	Renewable Energy Credit Sales	SG	\$15,535	\$237	\$3,015	\$1,223	\$2,453	\$6,725	\$920	\$62	\$0
4562700	RNW ENRGY CRDT SALES 352943	Renwbl En Cr Sls-Amt	OTHER	\$4,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,383
4562700	RNW ENRGY CRDT SALES 352950	REC Sales - Wind Wake Loss Indemnity	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
4562700 Total				\$32,904	\$435	\$7,183	\$2,245	\$4,501	\$12,338	\$1,689	\$114	\$4,402
4562800	CA GHG Emission Allo 352001	CA GHG Allowance Revenues	OTHER	\$6,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,663
4562800	CA GHG Emission Allo 352002	CA GHG Allowance Revenues - Deferral	OTHER	-\$6,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,663
4562800 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4563500	OTH Elec Rev-Def Trm 305990	FERC Transmission Refund-Deferral	OTHER	-\$2,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,221
4563500 Total				-\$2,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,221
Grand Total				\$5,153,167	\$110,043	\$1,379,187	\$356,543	\$742,137	\$2,221,397	\$320,278	\$12,502	\$11,080



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2013

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	\$17,325	\$264	\$4,366	\$1,364	\$2,736	\$7,500	\$1,026	\$69
5000000 Total					\$17,325	\$264	\$4,366	\$1,364	\$2,736	\$7,500	\$1,026	\$69
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	\$766	\$12	\$193	\$60	\$121	\$332	\$45	\$3
5001000 Total					\$766	\$12	\$193	\$60	\$121	\$332	\$45	\$3
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	\$531	\$8	\$130	\$40	\$92	\$225	\$34	\$2
5010000 Total					\$531	\$8	\$130	\$40	\$92	\$225	\$34	\$2
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	\$780,594	\$11,716	\$191,466	\$58,841	\$134,973	\$330,874	\$49,852	\$2,873
5011000 Total					\$780,594	\$11,716	\$191,466	\$58,841	\$134,973	\$330,874	\$49,852	\$2,873
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	-\$15	\$0	\$0	\$0	\$0	-\$15	\$0	\$0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	-\$27	\$0	\$0	\$0	-\$27	\$0	\$0	\$0
5011200 Total					-\$42	\$0	\$0	\$0	-\$27	\$0	-\$15	\$0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	\$8,261	\$124	\$2,026	\$623	\$1,428	\$3,502	\$528	\$30
5012000 Total					\$8,261	\$124	\$2,026	\$623	\$1,428	\$3,502	\$528	\$30
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	\$420	\$6	\$103	\$32	\$73	\$178	\$27	\$2
5013000 Total					\$420	\$6	\$103	\$32	\$73	\$178	\$27	\$2
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	\$17,052	\$256	\$4,183	\$1,285	\$2,948	\$7,228	\$1,089	\$63
5013500 Total					\$17,052	\$256	\$4,183	\$1,285	\$2,948	\$7,228	\$1,089	\$63
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
5014000 Total					\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	\$7,517	\$113	\$1,844	\$567	\$1,300	\$3,186	\$480	\$28
5014500 Total					\$7,517	\$113	\$1,844	\$567	\$1,300	\$3,186	\$480	\$28
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	\$948	\$14	\$233	\$71	\$164	\$402	\$61	\$3
5015000 Total					\$948	\$14	\$233	\$71	\$164	\$402	\$61	\$3
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	\$27,484	\$419	\$6,926	\$2,164	\$4,340	\$11,897	\$1,628	\$110
5020000 Total					\$27,484	\$419	\$6,926	\$2,164	\$4,340	\$11,897	\$1,628	\$110
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	\$1,552	\$24	\$391	\$122	\$245	\$672	\$92	\$6
5022000 Total					\$1,552	\$24	\$391	\$122	\$245	\$672	\$92	\$6
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	\$251	\$4	\$63	\$20	\$40	\$109	\$15	\$1
5023000 Total					\$251	\$4	\$63	\$20	\$40	\$109	\$15	\$1
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	\$250	\$4	\$63	\$20	\$39	\$108	\$15	\$1
5024000 Total					\$250	\$4	\$63	\$20	\$39	\$108	\$15	\$1
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	\$14,380	\$219	\$3,624	\$1,132	\$2,271	\$6,225	\$852	\$57
5029000 Total					\$14,380	\$219	\$3,624	\$1,132	\$2,271	\$6,225	\$852	\$57
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	\$4,312	\$65	\$1,058	\$325	\$746	\$1,828	\$275	\$16
5030000 Total					\$4,312	\$65	\$1,058	\$325	\$746	\$1,828	\$275	\$16
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	\$3,945	\$60	\$994	\$311	\$623	\$1,708	\$234	\$16
5050000 Total					\$3,945	\$60	\$994	\$311	\$623	\$1,708	\$234	\$16
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0
5051000 Total					\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	\$74,176	\$1,131	\$18,692	\$5,841	\$11,713	\$32,108	\$4,394	\$296
5060000 Total					\$74,176	\$1,131	\$18,692	\$5,841	\$11,713	\$32,108	\$4,394	\$296
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	\$1,039	\$16	\$262	\$82	\$164	\$450	\$62	\$4
5061000 Total					\$1,039	\$16	\$262	\$82	\$164	\$450	\$62	\$4
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	\$746	\$11	\$188	\$59	\$118	\$323	\$44	\$3
5061100 Total					\$746	\$11	\$188	\$59	\$118	\$323	\$44	\$3
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	\$533	\$8	\$134	\$42	\$84	\$231	\$32	\$2
5061300 Total					\$533	\$8	\$134	\$42	\$84	\$231	\$32	\$2
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	\$3,015	\$46	\$760	\$237	\$476	\$1,305	\$179	\$12
5061400 Total					\$3,015	\$46	\$760	\$237	\$476	\$1,305	\$179	\$12
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	\$310	\$5	\$78	\$24	\$49	\$134	\$18	\$1
5061500 Total					\$310	\$5	\$78	\$24	\$49	\$134	\$18	\$1
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	\$10	\$0	\$3	\$1	\$2	\$5	\$1	\$0
5061600 Total					\$10	\$0	\$3	\$1	\$2	\$5	\$1	\$0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	\$1,649	\$25	\$416	\$130	\$260	\$714	\$98	\$7
5062000 Total					\$1,649	\$25	\$416	\$130	\$260	\$714	\$98	\$7
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	-\$35,019	-\$534	-\$8,825	-\$2,758	-\$5,530	-\$15,158	-\$2,075	-\$140
5063000 Total					-\$35,019	-\$534	-\$8,825	-\$2,758	-\$5,530	-\$15,158	-\$2,075	-\$140
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	\$21	\$0	\$5	\$2	\$3	\$9	\$1	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5064000 Total					\$21	\$0	\$5	\$2	\$3	\$9	\$1	\$0	\$0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	\$503	\$8	\$127	\$40	\$79	\$218	\$30	\$2	\$0
5065000 Total					\$503	\$8	\$127	\$40	\$79	\$218	\$30	\$2	\$0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	\$1,461	\$22	\$368	\$115	\$231	\$632	\$87	\$6	\$0
5066000 Total					\$1,461	\$22	\$368	\$115	\$231	\$632	\$87	\$6	\$0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	\$3,809	\$58	\$960	\$300	\$601	\$1,649	\$226	\$15	\$0
5067000 Total					\$3,809	\$58	\$960	\$300	\$601	\$1,649	\$226	\$15	\$0
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	\$160	\$2	\$40	\$13	\$25	\$69	\$9	\$1	\$0
5069000 Total					\$160	\$2	\$40	\$13	\$25	\$69	\$9	\$1	\$0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	\$2,605	\$40	\$657	\$205	\$411	\$1,128	\$154	\$10	\$0
5069900 Total					\$2,605	\$40	\$657	\$205	\$411	\$1,128	\$154	\$10	\$0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	\$496	\$8	\$125	\$39	\$78	\$215	\$29	\$2	\$0
5070000 Total					\$496	\$8	\$125	\$39	\$78	\$215	\$29	\$2	\$0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	\$4,690	\$72	\$1,182	\$369	\$741	\$2,030	\$278	\$19	\$0
5100000 Total					\$4,690	\$72	\$1,182	\$369	\$741	\$2,030	\$278	\$19	\$0
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	\$2,641	\$40	\$666	\$208	\$417	\$1,143	\$156	\$11	\$0
5101000 Total					\$2,641	\$40	\$666	\$208	\$417	\$1,143	\$156	\$11	\$0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	\$3,725	\$57	\$939	\$293	\$588	\$1,612	\$221	\$15	\$0
5110000 Total					\$3,725	\$57	\$939	\$293	\$588	\$1,612	\$221	\$15	\$0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	\$7,295	\$111	\$1,838	\$574	\$1,152	\$3,158	\$432	\$29	\$0
5111000 Total					\$7,295	\$111	\$1,838	\$574	\$1,152	\$3,158	\$432	\$29	\$0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	\$1,916	\$29	\$483	\$151	\$303	\$829	\$114	\$8	\$0
5111100 Total					\$1,916	\$29	\$483	\$151	\$303	\$829	\$114	\$8	\$0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	\$798	\$12	\$201	\$63	\$126	\$345	\$47	\$3	\$0
5111200 Total					\$798	\$12	\$201	\$63	\$126	\$345	\$47	\$3	\$0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	\$10,215	\$156	\$2,574	\$804	\$1,613	\$4,422	\$605	\$41	\$0
5112000 Total					\$10,215	\$156	\$2,574	\$804	\$1,613	\$4,422	\$605	\$41	\$0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	\$49	\$1	\$12	\$4	\$8	\$21	\$3	\$0	\$0
5114000 Total					\$49	\$1	\$12	\$4	\$8	\$21	\$3	\$0	\$0
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	\$467	\$7	\$118	\$37	\$74	\$202	\$28	\$2	\$0
5116000 Total					\$467	\$7	\$118	\$37	\$74	\$202	\$28	\$2	\$0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	\$1,492	\$23	\$376	\$117	\$236	\$646	\$88	\$6	\$0
5117000 Total					\$1,492	\$23	\$376	\$117	\$236	\$646	\$88	\$6	\$0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	\$1,082	\$17	\$273	\$85	\$171	\$469	\$64	\$4	\$0
5118000 Total					\$1,082	\$17	\$273	\$85	\$171	\$469	\$64	\$4	\$0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	\$2,764	\$42	\$697	\$218	\$437	\$1,197	\$164	\$11	\$0
5119000 Total					\$2,764	\$42	\$697	\$218	\$437	\$1,197	\$164	\$11	\$0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	\$193	\$3	\$49	\$15	\$31	\$84	\$11	\$1	\$0
5119900 Total					\$193	\$3	\$49	\$15	\$31	\$84	\$11	\$1	\$0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	\$17,454	\$266	\$4,398	\$1,374	\$2,756	\$7,555	\$1,034	\$70	\$0
5120000 Total					\$17,454	\$266	\$4,398	\$1,374	\$2,756	\$7,555	\$1,034	\$70	\$0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	\$18,261	\$278	\$4,602	\$1,438	\$2,884	\$7,905	\$1,082	\$73	\$0
5121000 Total					\$18,261	\$278	\$4,602	\$1,438	\$2,884	\$7,905	\$1,082	\$73	\$0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	\$196	\$3	\$49	\$15	\$31	\$85	\$12	\$1	\$0
5121100 Total					\$196	\$3	\$49	\$15	\$31	\$85	\$12	\$1	\$0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	\$6,879	\$105	\$1,734	\$542	\$1,086	\$2,978	\$408	\$27	\$0
5121200 Total					\$6,879	\$105	\$1,734	\$542	\$1,086	\$2,978	\$408	\$27	\$0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	\$562	\$9	\$142	\$44	\$89	\$243	\$33	\$2	\$0
5121400 Total					\$562	\$9	\$142	\$44	\$89	\$243	\$33	\$2	\$0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	\$284	\$4	\$72	\$22	\$45	\$123	\$17	\$1	\$0
5121500 Total					\$284	\$4	\$72	\$22	\$45	\$123	\$17	\$1	\$0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	\$4,039	\$62	\$1,018	\$318	\$638	\$1,748	\$239	\$16	\$0
5121600 Total					\$4,039	\$62	\$1,018	\$318	\$638	\$1,748	\$239	\$16	\$0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	\$533	\$8	\$134	\$42	\$84	\$231	\$32	\$2	\$0
5121700 Total					\$533	\$8	\$134	\$42	\$84	\$231	\$32	\$2	\$0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	\$4,480	\$68	\$1,129	\$353	\$707	\$1,939	\$265	\$18	\$0
5121800 Total					\$4,480	\$68	\$1,129	\$353	\$707	\$1,939	\$265	\$18	\$0
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	\$40	\$1	\$10	\$3	\$6	\$17	\$2	\$0	\$0
5121900 Total					\$40	\$1	\$10	\$3	\$6	\$17	\$2	\$0	\$0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	\$1,425	\$22	\$359	\$112	\$225	\$617	\$84	\$6	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122000 Total			\$1,425	\$22	\$359	\$112	\$225	\$617	\$84	\$6	\$0
5122100	MNT BOILER-MAIN STM	SG	\$1,002	\$15	\$253	\$79	\$158	\$434	\$59	\$4	\$0
5122100 Total			\$1,002	\$15	\$253	\$79	\$158	\$434	\$59	\$4	\$0
5122200	MNT BOIL-PLVRZD CL	SG	\$10,371	\$158	\$2,613	\$817	\$1,638	\$4,489	\$614	\$41	\$0
5122200 Total			\$10,371	\$158	\$2,613	\$817	\$1,638	\$4,489	\$614	\$41	\$0
5122300	MNT BOIL-PRECIP/BAG	SG	\$2,289	\$35	\$577	\$180	\$361	\$991	\$136	\$9	\$0
5122300 Total			\$2,289	\$35	\$577	\$180	\$361	\$991	\$136	\$9	\$0
5122400	MNT BOIL-PRTRT WTR	SG	\$463	\$7	\$117	\$36	\$73	\$200	\$27	\$2	\$0
5122400 Total			\$463	\$7	\$117	\$36	\$73	\$200	\$27	\$2	\$0
5122500	MNT BOIL-RV OSMSIS	SG	\$212	\$3	\$54	\$17	\$34	\$92	\$13	\$1	\$0
5122500 Total			\$212	\$3	\$54	\$17	\$34	\$92	\$13	\$1	\$0
5122600	MNT BOIL-RHEAT ST	SG	\$356	\$5	\$90	\$28	\$56	\$154	\$21	\$1	\$0
5122600 Total			\$356	\$5	\$90	\$28	\$56	\$154	\$21	\$1	\$0
5122800	MNT BOIL-SOOTBLWG	SG	\$2,472	\$38	\$623	\$195	\$390	\$1,070	\$146	\$10	\$0
5122800 Total			\$2,472	\$38	\$623	\$195	\$390	\$1,070	\$146	\$10	\$0
5122900	MNT BOILER-SCRUBBER	SG	\$10,021	\$153	\$2,525	\$789	\$1,582	\$4,338	\$594	\$40	\$0
5122900 Total			\$10,021	\$153	\$2,525	\$789	\$1,582	\$4,338	\$594	\$40	\$0
5123000	MNT BOILER-BOTM ASH	SG	\$6,100	\$93	\$1,537	\$480	\$963	\$2,640	\$361	\$24	\$0
5123000 Total			\$6,100	\$93	\$1,537	\$480	\$963	\$2,640	\$361	\$24	\$0
5123100	MNT BOIL-WTR TRTMT	SG	\$504	\$8	\$127	\$40	\$80	\$218	\$30	\$2	\$0
5123100 Total			\$504	\$8	\$127	\$40	\$80	\$218	\$30	\$2	\$0
5123200	MNT BOIL-CNTL SUPT	SG	\$1,453	\$22	\$366	\$114	\$229	\$629	\$86	\$6	\$0
5123200 Total			\$1,453	\$22	\$366	\$114	\$229	\$629	\$86	\$6	\$0
5123300	MAINT GEO GATH SYS	SG	\$147	\$2	\$37	\$12	\$23	\$64	\$9	\$1	\$0
5123300 Total			\$147	\$2	\$37	\$12	\$23	\$64	\$9	\$1	\$0
5123400	MAINT OF BOILERS	SG	\$1,982	\$30	\$499	\$156	\$313	\$858	\$117	\$8	\$0
5123400 Total			\$1,982	\$30	\$499	\$156	\$313	\$858	\$117	\$8	\$0
5124000	MNT BOILER-CONTROLS	SG	\$1,126	\$17	\$284	\$89	\$178	\$487	\$67	\$4	\$0
5124000 Total			\$1,126	\$17	\$284	\$89	\$178	\$487	\$67	\$4	\$0
5125000	MNT BOILER-DRAFT	SG	\$2,453	\$37	\$618	\$193	\$387	\$1,062	\$145	\$10	\$0
5125000 Total			\$2,453	\$37	\$618	\$193	\$387	\$1,062	\$145	\$10	\$0
5126000	MNT BOILER-FIRESIDE	SG	\$849	\$13	\$214	\$67	\$134	\$367	\$50	\$3	\$0
5126000 Total			\$849	\$13	\$214	\$67	\$134	\$367	\$50	\$3	\$0
5127000	MNT BLR-BEARNG WTR	SG	\$288	\$4	\$73	\$23	\$45	\$125	\$17	\$1	\$0
5127000 Total			\$288	\$4	\$73	\$23	\$45	\$125	\$17	\$1	\$0
5128000	MNT BOILR WTR/STMD	SG	\$6,102	\$93	\$1,538	\$481	\$964	\$2,641	\$361	\$24	\$0
5128000 Total			\$6,102	\$93	\$1,538	\$481	\$964	\$2,641	\$361	\$24	\$0
5129000	MNT BOIL-COMP AIR	SG	\$478	\$7	\$120	\$38	\$75	\$207	\$28	\$2	\$0
5129000 Total			\$478	\$7	\$120	\$38	\$75	\$207	\$28	\$2	\$0
5129900	MAINT BOILER-MISC	SG	\$386	\$6	\$97	\$30	\$61	\$167	\$23	\$2	\$0
5129900 Total			\$386	\$6	\$97	\$30	\$61	\$167	\$23	\$2	\$0
5130000	MAINT ELEC PLANT	SG	\$4,282	\$65	\$1,079	\$337	\$676	\$1,854	\$254	\$17	\$0
5130000 Total			\$4,282	\$65	\$1,079	\$337	\$676	\$1,854	\$254	\$17	\$0
5131000	MAINT ELEC AC	SG	\$15,057	\$230	\$3,794	\$1,186	\$2,378	\$6,518	\$892	\$60	\$0
5131000 Total			\$15,057	\$230	\$3,794	\$1,186	\$2,378	\$6,518	\$892	\$60	\$0
5131100	MAINT/LUBE-OIL SYS	SG	\$605	\$9	\$153	\$48	\$96	\$262	\$36	\$2	\$0
5131100 Total			\$605	\$9	\$153	\$48	\$96	\$262	\$36	\$2	\$0
5131300	MAINT/PREVENT ROUT	SG	\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
5131300 Total			\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
5131400	MAINT/MAIN TURBINE	SG	\$4,033	\$61	\$1,016	\$318	\$637	\$1,746	\$239	\$16	\$0
5131400 Total			\$4,033	\$61	\$1,016	\$318	\$637	\$1,746	\$239	\$16	\$0
5132000	MAINT ALARMS/INFO	SG	\$1,535	\$23	\$387	\$121	\$242	\$665	\$91	\$6	\$0
5132000 Total			\$1,535	\$23	\$387	\$121	\$242	\$665	\$91	\$6	\$0
5133000	MAINT/AIR-COOL-CON	SG	\$229	\$3	\$58	\$18	\$36	\$99	\$14	\$1	\$0
5133000 Total			\$229	\$3	\$58	\$18	\$36	\$99	\$14	\$1	\$0
5134000	MAINT/COMPNT COOL	SG	\$215	\$3	\$54	\$17	\$34	\$93	\$13	\$1	\$0
5134000 Total			\$215	\$3	\$54	\$17	\$34	\$93	\$13	\$1	\$0
5135000	MAINT/COMPNT AUXIL	SG	\$1,128	\$17	\$284	\$89	\$178	\$488	\$67	\$5	\$0
5135000 Total			\$1,128	\$17	\$284	\$89	\$178	\$488	\$67	\$5	\$0
5137000	MAINT-COOLING TOWR	SG	\$2,270	\$35	\$572	\$179	\$359	\$983	\$135	\$9	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5137000 Total			\$2,270	\$35	\$572	\$179	\$359	\$983	\$135	\$9	\$0	
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	\$1,320	\$20	\$333	\$104	\$208	\$571	\$78	\$5
5138000 Total			\$1,320	\$20	\$333	\$104	\$208	\$571	\$78	\$5	\$0	
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	\$386	\$6	\$97	\$30	\$61	\$167	\$23	\$2
5139000 Total			\$386	\$6	\$97	\$30	\$61	\$167	\$23	\$2	\$0	
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	\$20	\$0	\$5	\$2	\$3	\$9	\$1	\$0
5139900 Total			\$20	\$0	\$5	\$2	\$3	\$9	\$1	\$0	\$0	
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	\$7,452	\$114	\$1,878	\$587	\$1,177	\$3,226	\$441	\$30
5140000 Total			\$7,452	\$114	\$1,878	\$587	\$1,177	\$3,226	\$441	\$30	\$0	
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	\$2,530	\$39	\$638	\$199	\$400	\$1,095	\$150	\$10
5141000 Total			\$2,530	\$39	\$638	\$199	\$400	\$1,095	\$150	\$10	\$0	
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	\$6	\$0	\$1	\$0	\$1	\$2	\$0	\$0
5142000 Total			\$6	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	\$359	\$5	\$91	\$28	\$57	\$156	\$21	\$1
5144000 Total			\$359	\$5	\$91	\$28	\$57	\$156	\$21	\$1	\$0	
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	\$355	\$5	\$89	\$28	\$56	\$154	\$21	\$1
5145000 Total			\$355	\$5	\$89	\$28	\$56	\$154	\$21	\$1	\$0	
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	\$161	\$2	\$41	\$13	\$25	\$70	\$10	\$1
5146000 Total			\$161	\$2	\$41	\$13	\$25	\$70	\$10	\$1	\$0	
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	\$2,640	\$40	\$665	\$208	\$417	\$1,143	\$156	\$11
5147000 Total			\$2,640	\$40	\$665	\$208	\$417	\$1,143	\$156	\$11	\$0	
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	\$1,391	\$21	\$350	\$110	\$220	\$602	\$82	\$6
5148000 Total			\$1,391	\$21	\$350	\$110	\$220	\$602	\$82	\$6	\$0	
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	-\$117	-\$2	-\$30	-\$9	-\$19	-\$51	-\$7	\$0
5149000 Total			-\$117	-\$2	-\$30	-\$9	-\$19	-\$51	-\$7	\$0	\$0	
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	\$7,065	\$108	\$1,780	\$556	\$1,116	\$3,058	\$419	\$28
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	\$487	\$7	\$123	\$38	\$77	\$211	\$29	\$2
5350000 Total			\$7,552	\$115	\$1,903	\$595	\$1,193	\$3,269	\$447	\$30	\$0	
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	\$180	\$3	\$45	\$14	\$28	\$78	\$11	\$1
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-U	\$18	\$0	\$4	\$1	\$3	\$8	\$1	\$0
5360000 Total			\$198	\$3	\$50	\$16	\$31	\$86	\$12	\$1	\$0	
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	\$2,531	\$39	\$638	\$199	\$400	\$1,096	\$150	\$10
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-U	-\$90	-\$1	-\$23	-\$7	-\$14	-\$39	-\$5	\$0
5370000 Total			\$2,441	\$37	\$615	\$192	\$386	\$1,057	\$145	\$10	\$0	
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	\$89	\$1	\$23	\$7	\$14	\$39	\$5	\$0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	\$99	\$2	\$25	\$8	\$16	\$43	\$6	\$0
5371000 Total			\$189	\$3	\$48	\$15	\$30	\$82	\$11	\$1	\$0	
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5372000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	\$275	\$4	\$69	\$22	\$43	\$119	\$16	\$1
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	\$24	\$0	\$6	\$2	\$4	\$10	\$1	\$0
5374000 Total			\$299	\$5	\$75	\$24	\$47	\$129	\$18	\$1	\$0	
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	\$860	\$13	\$217	\$68	\$136	\$372	\$51	\$3
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	\$221	\$3	\$56	\$17	\$35	\$96	\$13	\$0
5379000 Total			\$1,081	\$16	\$272	\$85	\$171	\$468	\$64	\$4	\$0	
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	\$11,858	\$181	\$2,988	\$934	\$1,872	\$5,133	\$702	\$47
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	\$5,272	\$80	\$1,329	\$415	\$832	\$2,282	\$312	\$21
5390000 Total			\$17,130	\$261	\$4,317	\$1,349	\$2,705	\$7,415	\$1,015	\$68	\$0	
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	\$1,068	\$16	\$269	\$84	\$169	\$462	\$63	\$4
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0
5400000 Total			\$1,075	\$16	\$271	\$85	\$170	\$465	\$64	\$4	\$0	
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410000 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	\$831	\$13	\$209	\$65	\$131	\$360	\$49	\$3
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	\$325	\$5	\$82	\$26	\$51	\$141	\$19	\$1
5420000 Total			\$1,156	\$18	\$291	\$91	\$183	\$500	\$68	\$5	\$0	
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	\$1,873	\$29	\$472	\$147	\$296	\$811	\$111	\$7
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	\$419	\$6	\$106	\$33	\$66	\$181	\$25	\$2
5430000 Total			\$2,292	\$35	\$578	\$180	\$362	\$992	\$136	\$9	\$0	
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-P	\$38	\$1	\$10	\$3	\$6	\$17	\$2	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	\$160	\$2	\$40	\$13	\$25	\$69	\$9	\$1	\$0
5440000 Total			\$199	\$3	\$50	\$16	\$31	\$86	\$12	\$1	\$0	\$0	
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	\$1,371	\$21	\$345	\$108	\$216	\$593	\$81	\$5	\$0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	\$369	\$6	\$93	\$29	\$58	\$160	\$22	\$1	\$0
5441000 Total			\$1,740	\$27	\$438	\$137	\$275	\$753	\$103	\$7	\$0	\$0	
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	\$857	\$13	\$216	\$67	\$135	\$371	\$51	\$3	\$0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	\$113	\$2	\$28	\$9	\$18	\$49	\$7	\$0	\$0
5442000 Total			\$970	\$15	\$244	\$76	\$153	\$420	\$57	\$4	\$0	\$0	
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	\$481	\$7	\$121	\$38	\$76	\$208	\$29	\$2	\$0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-U	-\$68	-\$1	-\$17	-\$5	-\$11	-\$29	-\$4	\$0	\$0
5450000 Total			\$413	\$6	\$104	\$33	\$65	\$179	\$24	\$2	\$0	\$0	
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	\$937	\$14	\$236	\$74	\$148	\$406	\$56	\$4	\$0
5451000 Total			\$937	\$14	\$236	\$74	\$148	\$406	\$56	\$4	\$0	\$0	
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	\$18	\$0	\$4	\$1	\$3	\$8	\$1	\$0	\$0
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	\$20	\$0	\$5	\$2	\$3	\$8	\$1	\$0	\$0
5454000 Total			\$37	\$1	\$9	\$3	\$6	\$16	\$2	\$0	\$0	\$0	
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	\$624	\$10	\$157	\$49	\$99	\$270	\$37	\$2	\$0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	\$521	\$8	\$131	\$41	\$82	\$225	\$31	\$2	\$0
5455000 Total			\$1,145	\$17	\$288	\$90	\$181	\$495	\$68	\$5	\$0	\$0	
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	\$1,275	\$19	\$321	\$100	\$201	\$552	\$76	\$5	\$0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	\$480	\$7	\$121	\$38	\$76	\$208	\$28	\$2	\$0
5459000 Total			\$1,754	\$27	\$442	\$138	\$277	\$759	\$104	\$7	\$0	\$0	
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	\$449	\$7	\$113	\$35	\$71	\$194	\$27	\$2	\$0
5460000 Total			\$449	\$7	\$113	\$35	\$71	\$194	\$27	\$2	\$0	\$0	
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	\$321,290	\$4,822	\$78,807	\$24,219	\$55,554	\$136,187	\$20,519	\$1,182	\$0
5471000 Total			\$321,290	\$4,822	\$78,807	\$24,219	\$55,554	\$136,187	\$20,519	\$1,182	\$0	\$0	
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	\$14,406	\$220	\$3,630	\$1,134	\$2,275	\$6,236	\$853	\$58	\$0
5480000 Total			\$14,406	\$220	\$3,630	\$1,134	\$2,275	\$6,236	\$853	\$58	\$0	\$0	
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	\$50	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	\$10,532	\$161	\$2,654	\$829	\$1,663	\$4,559	\$624	\$42	\$0
5490000 Total			\$10,582	\$161	\$2,704	\$829	\$1,663	\$4,559	\$624	\$42	\$0	\$0	
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	\$403	\$0	\$403	\$0	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	\$4,246	\$65	\$1,070	\$334	\$671	\$1,838	\$252	\$17	\$0
5500000 Total			\$4,650	\$65	\$1,473	\$334	\$671	\$1,838	\$252	\$17	\$0	\$0	
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	\$3,029	\$46	\$763	\$239	\$478	\$1,311	\$179	\$12	\$0
5520000 Total			\$3,029	\$46	\$763	\$239	\$478	\$1,311	\$179	\$12	\$0	\$0	
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	\$17,614	\$269	\$4,439	\$1,387	\$2,781	\$7,624	\$1,043	\$70	\$0
5530000 Total			\$17,614	\$269	\$4,439	\$1,387	\$2,781	\$7,624	\$1,043	\$70	\$0	\$0	
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	\$3,114	\$47	\$785	\$245	\$492	\$1,348	\$184	\$12	\$0
5540000 Total			\$3,114	\$47	\$785	\$245	\$492	\$1,348	\$184	\$12	\$0	\$0	
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
5546000 Total			\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0	
5552200	OR REC Compliance	NPCX	Net Power Cost Expense	OTHER	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
5552200 Total			\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158	
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	\$21,202	\$318	\$5,200	\$1,598	\$3,666	\$8,987	\$1,354	\$78	\$0
5552500 Total			\$21,202	\$318	\$5,200	\$1,598	\$3,666	\$8,987	\$1,354	\$78	\$0	\$0	
5552600	ELECTRICITY SWAPS	NPCX	Net Power Cost Expense	SG	-\$4,940	-\$75	-\$1,245	-\$389	-\$780	-\$2,138	-\$293	-\$20	\$0
5552600 Total			-\$4,940	-\$75	-\$1,245	-\$389	-\$780	-\$2,138	-\$293	-\$20	\$0	\$0	
5555500	IPP ENERGY PURCH	NPCX	Net Power Cost Expense	SG	\$28,854	\$440	\$7,271	\$2,272	\$4,556	\$12,490	\$1,709	\$115	\$0
5555500 Total			\$28,854	\$440	\$7,271	\$2,272	\$4,556	\$12,490	\$1,709	\$115	\$0	\$0	
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	\$280,116	\$4,271	\$70,589	\$22,059	\$44,233	\$121,252	\$16,594	\$1,118	\$0
5555900 Total			\$280,116	\$4,271	\$70,589	\$22,059	\$44,233	\$121,252	\$16,594	\$1,118	\$0	\$0	
5556100	BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	\$5,005	\$76	\$1,261	\$394	\$790	\$2,166	\$296	\$20	\$0
5556100 Total			\$5,005	\$76	\$1,261	\$394	\$790	\$2,166	\$296	\$20	\$0	\$0	
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
5556200 Total			\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0	
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	\$357,748	\$5,455	\$90,152	\$28,172	\$56,492	\$154,855	\$21,193	\$1,428	\$0
5556300 Total			\$357,748	\$5,455	\$90,152	\$28,172	\$56,492	\$154,855	\$21,193	\$1,428	\$0	\$0	
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	\$74,168	\$1,131	\$18,690	\$5,841	\$11,712	\$32,105	\$4,394	\$296	\$0
5556400 Total			\$74,168	\$1,131	\$18,690	\$5,841	\$11,712	\$32,105	\$4,394	\$296	\$0	\$0	



Operations & Maintenance Expense (Actuals)

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Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	\$-100,741	\$-1,536	\$-25,387	\$-7,933	\$-15,908	\$-43,607	\$-5,968	\$-402	\$0
5556700 Total					-\$100,741	-\$1,536	-\$25,387	-\$7,933	-\$15,908	-\$43,607	-\$5,968	-\$402	\$0
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	\$4,748	\$72	\$1,197	\$374	\$750	\$2,055	\$281	\$19	\$0
5558000 Total					\$4,748	\$72	\$1,197	\$374	\$750	\$2,055	\$281	\$19	\$0
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	\$1,440	\$22	\$363	\$113	\$227	\$623	\$85	\$6	\$0
5560000 Total					\$1,440	\$22	\$363	\$113	\$227	\$623	\$85	\$6	\$0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	\$9	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	\$65,440	\$998	\$16,491	\$5,153	\$10,334	\$28,327	\$3,877	\$261	\$0
5570000 Total					\$65,449	\$998	\$16,493	\$5,154	\$10,335	\$28,330	\$3,877	\$261	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	-\$33	\$0	\$0	\$0	\$0	\$0	-\$33	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	-\$54	\$0	-\$54	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	\$1,122	\$17	\$284	\$89	\$178	\$488	\$67	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	-\$97	\$0	\$0	-\$97	\$0	\$0	\$0	\$0	\$0
5578000 Total					\$939	\$17	\$230	-\$8	\$178	\$488	\$34	\$0	\$0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	\$6,232	\$95	\$1,570	\$491	\$984	\$2,697	\$369	\$25	\$0
5600000 Total					\$6,232	\$95	\$1,570	\$491	\$984	\$2,697	\$369	\$25	\$0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	\$7,219	\$110	\$1,819	\$568	\$1,140	\$3,125	\$428	\$29	\$0
5612000 Total					\$7,219	\$110	\$1,819	\$568	\$1,140	\$3,125	\$428	\$29	\$0
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	\$293	\$4	\$74	\$23	\$46	\$127	\$17	\$1	\$0
5614000 Total					\$293	\$4	\$74	\$23	\$46	\$127	\$17	\$1	\$0
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	\$1,115	\$17	\$281	\$88	\$176	\$482	\$66	\$4	\$0
5615000 Total					\$1,115	\$17	\$281	\$88	\$176	\$482	\$66	\$4	\$0
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	\$90	\$1	\$23	\$7	\$14	\$39	\$5	\$0	\$0
5616000 Total					\$90	\$1	\$23	\$7	\$14	\$39	\$5	\$0	\$0
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	\$861	\$13	\$217	\$68	\$136	\$373	\$51	\$3	\$0
5617000 Total					\$861	\$13	\$217	\$68	\$136	\$373	\$51	\$3	\$0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	\$3,030	\$46	\$763	\$239	\$478	\$1,311	\$179	\$12	\$0
5620000 Total					\$3,030	\$46	\$763	\$239	\$478	\$1,311	\$179	\$12	\$0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	\$353	\$5	\$89	\$28	\$56	\$153	\$21	\$1	\$0
5630000 Total					\$353	\$5	\$89	\$28	\$56	\$153	\$21	\$1	\$0
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	\$70	\$1	\$18	\$6	\$11	\$30	\$4	\$0	\$0
5650000 Total					\$70	\$1	\$18	\$6	\$11	\$30	\$4	\$0	\$0
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	\$5,010	\$76	\$1,262	\$395	\$791	\$2,169	\$297	\$20	\$0
5651000 Total					\$5,010	\$76	\$1,262	\$395	\$791	\$2,169	\$297	\$20	\$0
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	\$8,435	\$127	\$2,069	\$636	\$1,459	\$3,575	\$539	\$31	\$0
5652500 Total					\$8,435	\$127	\$2,069	\$636	\$1,459	\$3,575	\$539	\$31	\$0
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	\$123,667	\$1,886	\$31,164	\$9,739	\$19,528	\$53,531	\$7,326	\$494	\$0
5654600 Total					\$123,667	\$1,886	\$31,164	\$9,739	\$19,528	\$53,531	\$7,326	\$494	\$0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	\$4,163	\$63	\$1,049	\$328	\$657	\$1,802	\$247	\$17	\$0
5660000 Total					\$4,163	\$63	\$1,049	\$328	\$657	\$1,802	\$247	\$17	\$0
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	\$2,755	\$42	\$694	\$217	\$435	\$1,193	\$163	\$11	\$0
5670000 Total					\$2,755	\$42	\$694	\$217	\$435	\$1,193	\$163	\$11	\$0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	\$1,608	\$25	\$405	\$127	\$254	\$696	\$95	\$6	\$0
5680000 Total					\$1,608	\$25	\$405	\$127	\$254	\$696	\$95	\$6	\$0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	\$182	\$3	\$46	\$14	\$29	\$79	\$11	\$1	\$0
5690000 Total					\$182	\$3	\$46	\$14	\$29	\$79	\$11	\$1	\$0
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	\$248	\$4	\$62	\$19	\$39	\$107	\$15	\$1	\$0
5691000 Total					\$248	\$4	\$62	\$19	\$39	\$107	\$15	\$1	\$0
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	\$318	\$5	\$80	\$25	\$50	\$138	\$19	\$1	\$0
5692000 Total					\$318	\$5	\$80	\$25	\$50	\$138	\$19	\$1	\$0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	\$3,584	\$55	\$903	\$282	\$566	\$1,551	\$212	\$14	\$0
5693000 Total					\$3,584	\$55	\$903	\$282	\$566	\$1,551	\$212	\$14	\$0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	\$10,142	\$155	\$2,556	\$799	\$1,601	\$4,390	\$601	\$40	\$0
5700000 Total					\$10,142	\$155	\$2,556	\$799	\$1,601	\$4,390	\$601	\$40	\$0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	\$18,708	\$285	\$4,714	\$1,473	\$2,954	\$8,098	\$1,108	\$75	\$0
5710000 Total					\$18,708	\$285	\$4,714	\$1,473	\$2,954	\$8,098	\$1,108	\$75	\$0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	\$72	\$1	\$18	\$6	\$11	\$31	\$4	\$0	\$0
5720000 Total					\$72	\$1	\$18	\$6	\$11	\$31	\$4	\$0	\$0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	\$516	\$8	\$130	\$41	\$81	\$223	\$31	\$2	\$0
5730000 Total					\$516	\$8	\$130	\$41	\$81	\$223	\$31	\$2	\$0



Operations & Maintenance Expense (Actuals)

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Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	\$41	\$41	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	\$43	\$0	\$0	\$0	\$0	\$43	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	\$329	\$0	\$329	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	\$11,867	\$410	\$3,179	\$745	\$1,268	\$5,707	\$557
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	\$529	\$0	\$0	\$0	\$0	\$529	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	\$121	\$0	\$0	\$121	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	\$120	\$0	\$0	\$0	\$120	\$0	\$0
5800000 Total					\$13,050	\$451	\$3,508	\$866	\$1,388	\$6,235	\$601
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	\$12,422	\$430	\$3,328	\$780	\$1,327	\$5,974	\$584
5810000 Total					\$12,422	\$430	\$3,328	\$780	\$1,327	\$5,974	\$584
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	\$93	\$93	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	\$386	\$0	\$0	\$0	\$0	\$386	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	\$952	\$0	\$952	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	\$48	\$2	\$13	\$3	\$5	\$23	\$2
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	\$1,856	\$0	\$0	\$0	\$0	\$1,856	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	\$271	\$0	\$0	\$271	\$0	\$0	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	\$658	\$0	\$0	\$0	\$658	\$0	\$0
5820000 Total					\$4,264	\$95	\$965	\$275	\$663	\$1,879	\$388
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	\$227	\$227	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	\$327	\$0	\$0	\$0	\$0	\$327	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	\$2,190	\$0	\$2,190	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	\$30	\$1	\$8	\$2	\$3	\$15	\$1
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	\$2,363	\$0	\$0	\$0	\$0	\$2,363	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	\$406	\$0	\$0	\$406	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	\$430	\$0	\$0	\$0	\$430	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	\$111	\$0	\$0	\$0	\$111	\$0	\$0
5830000 Total					\$6,084	\$228	\$2,198	\$408	\$544	\$2,378	\$328
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	\$202	\$7	\$54	\$13	\$22	\$97	\$9
5850000 Total					\$202	\$7	\$54	\$13	\$22	\$97	\$9
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	\$228	\$228	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	\$372	\$0	\$0	\$0	\$0	\$372	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	\$2,886	\$0	\$2,886	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	\$392	\$14	\$105	\$25	\$42	\$188	\$18
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	\$2,046	\$0	\$0	\$0	\$0	\$2,046	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	\$538	\$0	\$0	\$538	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	\$509	\$0	\$0	\$0	\$509	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	\$103	\$0	\$0	\$0	\$103	\$0	\$0
5860000 Total					\$7,073	\$241	\$2,991	\$562	\$654	\$2,234	\$390
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	\$536	\$536	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	\$575	\$0	\$0	\$0	\$0	\$575	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	\$4,352	\$0	\$4,352	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	\$3,827	\$0	\$0	\$0	\$0	\$3,827	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	\$938	\$0	\$0	\$938	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	\$789	\$0	\$0	\$0	\$789	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	\$81	\$0	\$0	\$0	\$81	\$0	\$0
5870000 Total					\$11,097	\$536	\$4,352	\$938	\$870	\$3,827	\$575
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	\$40	\$0	\$0	\$0	\$0	\$40	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	\$371	\$0	\$371	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	\$4,440	\$154	\$1,189	\$279	\$474	\$2,135	\$209
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	\$60	\$0	\$0	\$0	\$0	\$60	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	\$48	\$0	\$0	\$48	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	\$29	\$0	\$0	\$0	\$29	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	\$63	\$0	\$0	\$0	\$63	\$0	\$0
5880000 Total					\$4,752	\$181	\$1,561	\$327	\$440	\$2,076	\$168
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	\$101	\$101	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	\$59	\$0	\$0	\$0	\$0	\$59	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	\$2,004	\$0	\$2,004	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	\$93	\$3	\$25	\$6	\$10	\$45	\$4



Operations & Maintenance Expense (Actuals)

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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	\$563	\$0	\$0	\$0	\$563	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	\$131	\$0	\$0	\$131	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	\$655	\$0	\$0	\$0	\$655	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	\$92	\$0	\$0	\$0	\$92	\$0	\$0
5890000 Total					\$3,899	\$104	\$2,029	\$137	\$758	\$608	\$63
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	\$51	\$51	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	\$141	\$0	\$0	\$0	\$0	\$141	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	\$906	\$0	\$906	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	\$3,469	\$120	\$929	\$218	\$371	\$1,668	\$163
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	\$1,206	\$0	\$0	\$0	\$0	\$1,206	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	\$142	\$0	\$0	\$142	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	\$272	\$0	\$0	\$0	\$272	\$0	\$0
5900000 Total					\$6,187	\$171	\$1,835	\$360	\$643	\$2,875	\$303
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	\$41	\$41	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	\$82	\$0	\$0	\$0	\$0	\$82	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	\$530	\$0	\$530	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	\$52	\$2	\$14	\$3	\$6	\$25	\$2
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	\$617	\$0	\$0	\$0	\$0	\$617	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	\$107	\$0	\$0	\$107	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	\$225	\$0	\$0	\$0	\$225	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	\$58	\$0	\$0	\$0	\$58	\$0	\$0
5910000 Total					\$1,711	\$43	\$543	\$110	\$288	\$642	\$85
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	\$428	\$428	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	\$927	\$0	\$0	\$0	\$0	\$927	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	\$3,004	\$0	\$3,004	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	\$1,898	\$66	\$508	\$119	\$203	\$913	\$89
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	\$3,493	\$0	\$0	\$0	\$0	\$3,493	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	\$743	\$0	\$0	\$743	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	\$1,405	\$0	\$0	\$0	\$1,405	\$0	\$0
5920000 Total					\$11,897	\$493	\$3,512	\$863	\$1,607	\$4,405	\$1,016
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	\$6,496	\$6,496	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	\$5,022	\$0	\$0	\$0	\$0	\$5,022	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	\$32,008	\$0	\$32,008	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	\$1,476	\$51	\$395	\$93	\$158	\$710	\$69
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	\$32,403	\$0	\$0	\$0	\$0	\$32,403	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	\$4,716	\$0	\$0	\$4,716	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	\$6,777	\$0	\$0	\$0	\$6,777	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	\$1,124	\$0	\$0	\$0	\$1,124	\$0	\$0
5930000 Total					\$90,023	\$6,547	\$32,403	\$4,809	\$8,059	\$33,113	\$5,092
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	\$14	\$14	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	-\$61	\$0	\$0	\$0	\$0	-\$61	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	\$68	\$0	\$68	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	-\$17	\$0	\$0	\$0	\$0	-\$17	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-\$28	\$0	\$0	-\$28	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	-\$48	\$0	\$0	\$0	-\$48	\$0	\$0
5931000 Total					-\$72	\$14	\$68	-\$28	-\$48	-\$17	-\$61
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	\$458	\$458	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	\$678	\$0	\$0	\$0	\$0	\$678	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	\$5,988	\$0	\$5,988	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	\$39	\$1	\$10	\$2	\$4	\$19	\$2
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	\$11,301	\$0	\$0	\$0	\$0	\$11,301	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	\$941	\$0	\$0	\$941	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	\$1,724	\$0	\$0	\$0	\$1,724	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	\$234	\$0	\$0	\$0	\$234	\$0	\$0
5940000 Total					\$21,364	\$459	\$5,999	\$943	\$1,963	\$11,320	\$680
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	\$1,026	\$35	\$275	\$64	\$110	\$493	\$48
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	WYP	-\$2	\$0	\$0	\$0	-\$2	\$0	\$0
5950000 Total					\$1,024	\$35	\$275	\$64	\$108	\$493	\$48
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	\$102	\$102	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	\$160	\$0	\$0	\$0	\$0	\$160	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	\$1,058	\$0	\$1,058	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

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Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	\$1,659	\$0	\$0	\$0	\$1,659	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	\$191	\$0	\$191	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	\$333	\$0	\$0	\$333	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	\$88	\$0	\$0	\$88	\$0	\$0	\$0
5960000 Total					\$3,592	\$102	\$1,058	\$191	\$421	\$1,659	\$160
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	\$355	\$0	\$0	\$0	\$0	\$355	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	\$1,138	\$0	\$1,138	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	\$1,833	\$63	\$491	\$115	\$196	\$882	\$86
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	\$2,470	\$0	\$0	\$0	\$2,470	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	\$326	\$0	\$326	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	\$381	\$0	\$0	\$381	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	\$123	\$0	\$0	\$123	\$0	\$0	\$0
5970000 Total					\$6,667	\$103	\$1,629	\$442	\$701	\$3,352	\$441
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	\$49	\$0	\$0	\$0	\$0	\$49	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	\$184	\$0	\$184	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	\$1,728	\$60	\$463	\$108	\$185	\$831	\$81
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	\$957	\$0	\$0	\$0	\$957	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	\$26	\$0	\$26	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	\$375	\$0	\$0	\$375	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYU	\$1	\$0	\$0	\$1	\$0	\$0	\$0
5980000 Total					\$3,404	\$143	\$647	\$135	\$561	\$1,787	\$131
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	\$2,440	\$60	\$742	\$169	\$182	\$1,193	\$94
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0
9010000 Total					\$2,442	\$60	\$742	\$169	\$184	\$1,193	\$95
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	\$860	\$860	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	\$2,144	\$52	\$652	\$148	\$160	\$1,048	\$83
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	\$1,569	\$0	\$0	\$0	\$0	\$1,569	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	\$8,968	\$0	\$8,968	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	\$3,707	\$0	\$0	\$0	\$3,707	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	\$793	\$0	\$793	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	\$1,498	\$0	\$0	\$1,498	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	\$123	\$0	\$0	\$123	\$0	\$0	\$0
9020000 Total					\$19,662	\$912	\$9,620	\$941	\$1,782	\$4,755	\$1,652
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	\$922	\$23	\$280	\$64	\$69	\$451	\$36
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0
9030000 Total					\$922	\$23	\$280	\$64	\$69	\$451	\$36
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	\$2,905	\$71	\$883	\$201	\$217	\$1,420	\$112
9031000 Total					\$2,905	\$71	\$883	\$201	\$217	\$1,420	\$112
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	\$10,600	\$259	\$3,222	\$733	\$792	\$5,183	\$410
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	\$6	\$0	\$6	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0
9032000 Total					\$10,602	\$259	\$3,228	\$733	\$792	\$5,179	\$410
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	\$284	\$284	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	\$10,610	\$259	\$3,225	\$734	\$793	\$5,188	\$411
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	\$402	\$0	\$0	\$0	\$0	\$402	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	\$2,205	\$0	\$2,205	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	\$3,720	\$0	\$0	\$0	\$3,720	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	\$624	\$0	\$624	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	\$517	\$0	\$0	\$517	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	\$137	\$0	\$0	\$137	\$0	\$0	\$0
9033000 Total					\$18,498	\$544	\$5,430	\$1,358	\$1,447	\$8,907	\$813
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	\$33	\$0	\$33	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	\$17	\$0	\$0	\$0	\$17	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	\$3	\$0	\$3	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	\$3	\$0	\$0	\$0	\$3	\$0	\$0



Operations & Maintenance Expense (Actuals)

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Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9035000 Total			\$63	\$5	\$33	\$3	\$5	\$17	\$1	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	\$19,197	\$469	\$5,835	\$1,328	\$1,435	\$9,386	\$743	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	\$201	\$0	\$201	\$0	\$0	\$0	\$0	\$0	\$0
9036000 Total			\$19,398	\$469	\$6,036	\$1,328	\$1,435	\$9,386	\$743	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$595	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$17	\$0	\$5	\$1	\$8	\$1	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$1,118	\$0	\$0	\$0	\$0	\$0	\$1,118	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$5,221	\$0	\$5,221	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$3,527	\$0	\$0	\$0	\$0	\$3,527	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$1,525	\$0	\$0	\$1,525	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$787	\$0	\$0	\$0	\$787	\$0	\$0	\$0	\$0
9040000 Total			\$12,790	\$595	\$5,227	\$1,526	\$788	\$3,535	\$1,118	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$53	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	-\$17	\$0	\$0	\$0	-\$17	\$0	\$0	\$0	\$0
9042000 Total			\$134	\$15	\$68	\$16	-\$17	\$53	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	\$116	\$3	\$35	\$8	\$9	\$57	\$4	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
9050000 Total			\$118	\$3	\$37	\$8	\$9	\$57	\$4	\$0	\$0
9070000	SUPRV (CUST SERV)	CSEX	\$331	\$8	\$101	\$23	\$25	\$162	\$13	\$0	\$0
9070000 Total			\$331	\$8	\$101	\$23	\$25	\$162	\$13	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$351	\$9	\$107	\$24	\$26	\$171	\$14	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$858	\$0	\$858	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$212	\$0	\$0	\$212	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	\$523	\$0	\$0	\$0	\$523	\$0	\$0	\$0	\$0
9080000 Total			\$2,002	\$45	\$965	\$236	\$549	\$191	\$16	\$0	\$0
9081000	CUST ASST EXP-GENL	CSEX	\$41	\$1	\$12	\$3	\$3	\$20	\$2	\$0	\$0
9081000	CUST ASST EXP-GENL	CSEX	\$130	\$0	\$0	\$0	\$0	\$130	\$0	\$0	\$0
9081000 Total			\$171	\$1	\$12	\$3	\$3	\$150	\$2	\$0	\$0
9084000	DSM DIRECT	CSEX	\$55	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	\$140	\$3	\$43	\$10	\$10	\$68	\$5	\$0	\$0
9084000	DSM DIRECT	CSEX	\$51	\$0	\$0	\$0	\$0	\$0	\$51	\$0	\$0
9084000	DSM DIRECT	CSEX	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
9084000	DSM DIRECT	CSEX	\$93	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
9084000 Total			\$513	\$58	\$43	\$26	\$59	\$161	\$56	\$0	\$110
9085000	DSM AMORT	CSEX	\$259	\$0	\$0	\$0	\$0	\$0	\$259	\$0	\$0
9085000	DSM AMORT	CSEX	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
9085000 Total			\$283	\$0	\$0	\$0	\$24	\$0	\$259	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	\$911	\$911	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	\$3,770	\$0	\$0	\$0	\$0	\$0	\$3,770	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	\$26,447	\$0	\$26,447	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	\$47,957	\$0	\$0	\$0	\$0	\$47,957	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	\$10,678	\$0	\$0	\$10,678	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	\$5,270	\$0	\$0	\$0	\$5,270	\$0	\$0	\$0	\$0
9085100 Total			\$95,032	\$911	\$26,447	\$10,678	\$5,270	\$47,957	\$3,770	\$0	\$0
9086000	CUST SERV	CSEX	\$771	\$19	\$234	\$53	\$234	\$377	\$30	\$0	\$0
9086000	CUST SERV	CSEX	\$392	\$0	\$0	\$0	\$0	\$0	\$392	\$0	\$0
9086000	CUST SERV	CSEX	\$1,005	\$0	\$1,005	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	\$2,711	\$0	\$0	\$0	\$0	\$2,711	\$0	\$0	\$0
9086000	CUST SERV	CSEX	\$185	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	\$725	\$0	\$0	\$0	\$725	\$0	\$0	\$0	\$0
9086000 Total			\$5,789	\$19	\$1,240	\$238	\$783	\$3,088	\$422	\$0	\$0
9089500	BLUE SKY EXPENSE	CSEX	\$4,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,499
9089500 Total			\$4,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,499



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	\$4,383	\$0	\$0	\$0	\$0	\$0	\$4,383
9089600 Total					\$4,383	\$0	\$0	\$0	\$0	\$0	\$4,383
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	\$90	\$90	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	\$1,853	\$45	\$563	\$128	\$139	\$906	\$72
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	\$48	\$0	\$0	\$0	\$0	\$48	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	\$526	\$0	\$526	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	\$688	\$0	\$0	\$0	\$688	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	\$106	\$0	\$0	\$106	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	\$174	\$0	\$0	\$174	\$0	\$0	\$0
9090000 Total					\$3,485	\$135	\$1,090	\$234	\$313	\$1,594	\$120
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	\$2	\$0	\$1	\$0	\$0	\$1	\$0
9100000 Total					\$2	\$0	\$1	\$0	\$0	\$1	\$0
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	\$115	\$3	\$35	\$8	\$9	\$56	\$4
9101000 Total					\$115	\$3	\$35	\$8	\$9	\$56	\$4
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	-\$74	-\$74	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	-\$822	\$0	-\$822	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	\$77,089	\$1,677	\$20,610	\$5,916	\$11,122	\$33,139	\$4,405
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	\$562	\$0	\$0	\$0	\$0	\$562	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000 Total					\$76,755	\$1,602	\$19,788	\$5,916	\$11,122	\$33,701	\$4,405
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	\$184	\$5	\$66	\$13	\$14	\$90	\$7
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	\$27	\$0	\$0	\$0	\$0	\$27	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	\$7,981	\$174	\$2,134	\$612	\$1,151	\$3,431	\$456
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	\$119	\$0	\$0	\$0	\$0	\$119	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	\$34	\$0	\$0	\$0	\$34	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	\$7	\$0	\$0	\$0	\$7	\$0	\$0
9210000 Total					\$8,364	\$178	\$2,200	\$626	\$1,206	\$3,640	\$490
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-\$29,239	-\$636	-\$7,817	-\$2,244	-\$4,218	-\$12,569	-\$1,671
9220000 Total					-\$29,239	-\$636	-\$7,817	-\$2,244	-\$4,218	-\$12,569	-\$1,671
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	\$826	\$826	\$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	\$40	\$0	\$40	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	\$7,279	\$158	\$1,946	\$559	\$1,050	\$3,129	\$416
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	\$28	\$0	\$0	\$0	\$0	\$28	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	\$105	\$0	\$0	\$105	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0
9230000 Total					\$8,280	\$984	\$1,986	\$664	\$1,051	\$3,157	\$416
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	\$8,199	\$178	\$2,192	\$629	\$1,183	\$3,525	\$468
9239990 Total					\$8,202	\$178	\$2,196	\$629	\$1,183	\$3,525	\$468
9240000	PROP INSURANCE - SYS	AGEX	Administrative & General Expense	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9240000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$2,152	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	\$350	\$0	\$0	\$0	\$350	\$0	\$0
9241000 Total					\$7,893	\$0	\$5,277	\$0	\$350	\$2,152	\$114
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-\$58	\$0	-\$58	\$0	\$0	\$0	\$0
9242000 Total					-\$58	\$0	-\$58	\$0	\$0	\$0	\$0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	\$5,983	\$130	\$1,600	\$459	\$863	\$2,572	\$342
9243000 Total					\$5,983	\$130	\$1,600	\$459	\$863	\$2,572	\$342
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	\$36,423	\$792	\$9,738	\$2,795	\$5,255	\$15,658	\$2,081
9250000 Total					\$36,423	\$792	\$9,738	\$2,795	\$5,255	\$15,658	\$2,081
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	-\$272	\$0	-\$272	\$0	\$0	\$0	\$0
9251000 Total					-\$272	\$0	-\$272	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	\$539	\$539	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	\$229	\$0	\$0	\$0	\$0	\$229	\$0



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Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	\$1,220	\$0	\$1,220	\$0	\$0	\$0	\$0		
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	\$2,295	\$50	\$613	\$176	\$331	\$986	\$131		
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	\$1,284	\$0	\$0	\$0	\$1,284	\$0	\$0		
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	\$1,883	\$0	\$0	\$1,883	\$0	\$0	\$0		
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	\$228	\$0	\$0	\$0	\$228	\$0	\$0		
9280000 Total					\$7,876	\$589	\$1,833	\$2,059	\$559	\$2,270	\$360	\$7	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	\$62	\$62	\$0	\$0	\$0	\$0	\$0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	\$583	\$0	\$0	\$0	\$0	\$583	\$0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	\$3,221	\$0	\$3,221	\$0	\$0	\$0	\$0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	\$4,859	\$0	\$0	\$0	\$4,859	\$0	\$0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	\$606	\$0	\$0	\$606	\$0	\$0	\$0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	\$1,526	\$0	\$0	\$0	\$1,526	\$0	\$0		
9282000 Total					\$10,856	\$62	\$3,221	\$606	\$1,526	\$4,859	\$583	\$0	\$0
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0		
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0		
9282990 Total					\$2	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	\$4,234	\$65	\$1,067	\$333	\$669	\$1,833	\$251	\$17	\$0
9283000 Total					\$4,234	\$65	\$1,067	\$333	\$669	\$1,833	\$251	\$17	\$0
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-\$4,313	-\$94	-\$1,153	-\$331	-\$622	-\$1,854	-\$246	-\$12	\$0
9290000 Total					-\$4,313	-\$94	-\$1,153	-\$331	-\$622	-\$1,854	-\$246	-\$12	\$0
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9301000 Total					\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	\$61	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	\$7,324	\$159	\$1,958	\$562	\$1,057	\$3,148	\$419	\$21	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	\$44	\$0	\$0	\$0	\$44	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	\$71	\$0	\$0	\$0	\$71	\$0	\$0	\$0	\$0
9302000 Total					\$7,526	\$165	\$2,019	\$569	\$1,127	\$3,193	\$432	\$21	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	\$915	\$0	\$915	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	\$5,376	\$117	\$1,437	\$413	\$776	\$2,311	\$307	\$15	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0
9310000 Total					\$6,319	\$117	\$2,352	\$413	\$798	\$2,315	\$308	\$15	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	\$56	\$1	\$17	\$4	\$4	\$27	\$2	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	\$16	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	\$21,010	\$457	\$5,617	\$1,612	\$3,031	\$9,032	\$1,201	\$60	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	\$77	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	\$28	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
9350000 Total					\$21,202	\$456	\$5,645	\$1,617	\$3,070	\$9,136	\$1,218	\$60	\$0
Grand Total					\$3,064,457	\$56,576	\$796,493	\$235,013	\$467,117	\$1,307,937	\$182,225	\$9,946	\$9,150



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2013
 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	\$665	\$13	\$218	\$68	\$137	\$375	\$51	\$3	\$0
4030000	DEPN EXPENSE-ELECT	3110000	SG	\$19,404	\$296	\$4,890	\$1,528	\$3,064	\$8,399	\$1,150	\$77	\$0
4030000	DEPN EXPENSE-ELECT	3120000	SG	\$93,286	\$1,422	\$23,508	\$7,346	\$14,731	\$40,380	\$5,526	\$372	\$0
4030000	DEPN EXPENSE-ELECT	3140000	SG	\$23,289	\$355	\$5,869	\$1,834	\$3,678	\$10,081	\$1,380	\$93	\$0
4030000	DEPN EXPENSE-ELECT	3150000	SG	\$8,358	\$127	\$2,106	\$658	\$1,320	\$3,618	\$495	\$33	\$0
4030000	DEPN EXPENSE-ELECT	3157000	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3160000	SG	\$940	\$14	\$237	\$74	\$148	\$407	\$56	\$4	\$0
4030000	DEPN EXPENSE-ELECT	3302000	SG-P	\$88	\$1	\$22	\$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	\$37	\$1	\$9	\$3	\$6	\$16	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3310000	SG-U	\$182	\$3	\$46	\$14	\$29	\$79	\$11	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3311000	SG-P	\$1,489	\$23	\$375	\$117	\$235	\$644	\$88	\$6	\$0
4030000	DEPN EXPENSE-ELECT	3311000	SG-U	\$122	\$2	\$31	\$10	\$19	\$53	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3312000	SG-P	\$1,876	\$29	\$473	\$148	\$296	\$612	\$111	\$7	\$0
4030000	DEPN EXPENSE-ELECT	3312000	SG-U	\$10	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3313000	SG-P	\$316	\$5	\$80	\$25	\$50	\$137	\$19	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3313000	SG-U	\$69	\$1	\$17	\$5	\$11	\$30	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3320000	SG-P	\$73	\$1	\$18	\$6	\$12	\$32	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3320000	SG-U	\$42	\$8	\$137	\$43	\$86	\$235	\$32	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3321000	SG-P	\$7,612	\$116	\$1,918	\$599	\$1,202	\$3,295	\$451	\$30	\$0
4030000	DEPN EXPENSE-ELECT	3321000	SG-U	\$1,720	\$26	\$434	\$135	\$272	\$745	\$102	\$7	\$0
4030000	DEPN EXPENSE-ELECT	3322000	SG-P	\$315	\$5	\$79	\$25	\$50	\$136	\$19	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3322000	SG-U	\$14	\$0	\$4	\$1	\$2	\$6	\$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	\$2,607	\$40	\$657	\$205	\$412	\$1,128	\$154	\$10	\$0
4030000	DEPN EXPENSE-ELECT	3330000	SG-U	\$1,095	\$17	\$276	\$86	\$173	\$474	\$65	\$4	\$0
4030000	DEPN EXPENSE-ELECT	3340000	SG-P	\$2,776	\$42	\$700	\$219	\$438	\$1,202	\$164	\$11	\$0
4030000	DEPN EXPENSE-ELECT	3340000	SG-U	\$337	\$5	\$85	\$27	\$53	\$146	\$20	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3347000	SG-P	\$142	\$2	\$36	\$11	\$22	\$61	\$8	\$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	\$470	\$7	\$118	\$37	\$74	\$203	\$28	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3360000	SG-U	\$48	\$1	\$12	\$4	\$8	\$21	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3410000	SG	\$5,039	\$77	\$1,270	\$397	\$796	\$2,181	\$299	\$20	\$0
4030000	DEPN EXPENSE-ELECT	3420000	SG	\$297	\$5	\$75	\$23	\$47	\$129	\$18	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3430000	SG	\$92,431	\$1,409	\$23,293	\$7,279	\$14,596	\$40,010	\$5,476	\$369	\$0
4030000	DEPN EXPENSE-ELECT	3440000	SG	\$9,655	\$147	\$2,433	\$760	\$1,525	\$4,179	\$572	\$39	\$0
4030000	DEPN EXPENSE-ELECT	3450000	SG	\$8,065	\$123	\$2,032	\$635	\$1,273	\$3,491	\$478	\$32	\$0
4030000	DEPN EXPENSE-ELECT	3460000	SG	\$351	\$5	\$88	\$28	\$55	\$152	\$21	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3502000	SG	\$2,162	\$33	\$545	\$170	\$341	\$936	\$128	\$9	\$0
4030000	DEPN EXPENSE-ELECT	3520000	SG	\$2,306	\$35	\$581	\$182	\$364	\$998	\$137	\$9	\$0
4030000	DEPN EXPENSE-ELECT	3530000	SG	\$28,051	\$428	\$7,069	\$2,209	\$4,430	\$12,142	\$1,662	\$112	\$0
4030000	DEPN EXPENSE-ELECT	3534000	SG	\$2,476	\$38	\$624	\$195	\$391	\$1,072	\$147	\$10	\$0
4030000	DEPN EXPENSE-ELECT	3537000	SG	\$694	\$11	\$175	\$55	\$110	\$300	\$41	\$3	\$0
4030000	DEPN EXPENSE-ELECT	3540000	SG	\$16,488	\$251	\$4,155	\$1,298	\$2,604	\$7,137	\$977	\$66	\$0
4030000	DEPN EXPENSE-ELECT	3550000	SG	\$17,983	\$274	\$4,532	\$1,416	\$2,840	\$7,784	\$1,065	\$72	\$0
4030000	DEPN EXPENSE-ELECT	3560000	SG	\$21,506	\$328	\$5,420	\$1,694	\$3,396	\$9,309	\$1,274	\$86	\$0
4030000	DEPN EXPENSE-ELECT	3570000	SG	\$55	\$1	\$14	\$4	\$9	\$24	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3580000	SG	\$123	\$2	\$31	\$10	\$19	\$53	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3590000	SG	\$164	\$3	\$41	\$13	\$26	\$71	\$10	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3602000	CA	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	OR	\$75	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3602000	UT	\$219	\$0	\$0	\$0	\$0	\$219	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	WYU	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	CA	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	OR	\$367	\$0	\$367	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	UT	\$771	\$0	\$0	\$0	\$0	\$771	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	WA	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	WYP	\$194	\$0	\$0	\$0	\$194	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	WYU	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	CA	\$540	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	IDU	\$634	\$0	\$0	\$0	\$0	\$0	\$634	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	OR	\$4,409	\$0	\$4,409	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	UT	\$9,996	\$0	\$0	\$0	\$0	\$9,996	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	WA	\$979	\$0	\$0	\$979	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	WYP	\$2,335	\$0	\$0	\$0	\$2,335	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	WYU	\$214	\$0	\$0	\$0	\$214	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	OR	\$141	\$0	\$141	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	UT	\$208	\$0	\$0	\$0	\$0	\$208	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	WA	\$39	\$0	\$0	\$39	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	WYP	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	WYU	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	CA	\$2,202	\$2,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	IDU	\$2,510	\$0	\$0	\$0	\$0	\$0	\$2,510	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	OR	\$13,429	\$0	\$13,429	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	UT	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	WA	\$3,912	\$0	\$0	\$3,912	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	WYP	\$3,527	\$0	\$0	\$0	\$3,527	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	WYU	\$771	\$0	\$0	\$0	\$771	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	CA	\$1,038	\$1,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	IDU	\$999	\$0	\$0	\$0	\$0	\$0	\$999	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OR	\$7,246	\$0	\$7,246	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	UT	\$6,806	\$0	\$0	\$0	\$0	\$6,806	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	WA	\$1,774	\$0	\$0	\$1,774	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	WYP	\$2,344	\$0	\$0	\$0	\$2,344	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	WYU	\$352	\$0	\$0	\$0	\$352	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	CA	\$485	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	IDU	\$185	\$0	\$0	\$0	\$0	\$0	\$185	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	OR	\$2,264	\$0	\$2,264	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	UT	\$4,035	\$0	\$0	\$0	\$0	\$4,035	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	WA	\$731	\$0	\$0	\$731	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	WYP	\$643	\$0	\$0	\$0	\$643	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3660000	WYU	\$158	\$0	\$0	\$0	\$158	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	CA	\$431	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	IDU	\$513	\$0	\$0	\$0	\$0	\$0	\$513	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	OR	\$3,979	\$0	\$3,979	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UT	\$11,353	\$0	\$0	\$0	\$0	\$11,353	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	WA	\$683	\$0	\$0	\$683	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	WYP	\$1,244	\$0	\$0	\$0	\$1,244	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	WYU	\$594	\$0	\$0	\$0	\$594	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	CA	\$1,244	\$1,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	IDU	\$1,591	\$0	\$0	\$0	\$0	\$0	\$1,591	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	OR	\$11,658	\$0	\$11,658	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UT	\$9,436	\$0	\$0	\$0	\$0	\$9,436	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	WA	\$2,948	\$0	\$0	\$2,948	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	WYP	\$2,690	\$0	\$0	\$0	\$2,690	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	WYU	\$418	\$0	\$0	\$0	\$418	\$0	\$0	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3691000	CA	\$158	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	IDU	\$139	\$0	\$0	\$0	\$0	\$0	\$139	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	OR	\$1,474	\$0	\$1,474	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	UT	\$1,363	\$0	\$0	\$0	\$0	\$1,363	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	WA	\$443	\$0	\$0	\$443	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	WYP	\$272	\$0	\$0	\$0	\$272	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	WYU	\$43	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	CA	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	IDU	\$479	\$0	\$0	\$0	\$0	\$0	\$479	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	OR	\$3,373	\$0	\$3,373	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	UT	\$3,039	\$0	\$0	\$0	\$0	\$3,039	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	WA	\$892	\$0	\$0	\$892	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	WYP	\$814	\$0	\$0	\$0	\$814	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3692000	WYU	\$259	\$0	\$0	\$0	\$259	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	CA	\$186	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	IDU	\$437	\$0	\$0	\$0	\$0	\$0	\$437	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	OR	\$2,171	\$0	\$2,171	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	UT	\$2,416	\$0	\$0	\$0	\$0	\$2,416	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	WA	\$440	\$0	\$0	\$440	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	WYP	\$428	\$0	\$0	\$0	\$428	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	WYU	\$77	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	OR	\$122	\$0	\$122	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	UT	\$267	\$0	\$0	\$0	\$0	\$267	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	WA	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	WYP	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	IDU	\$31	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	OR	\$689	\$0	\$689	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	UT	\$977	\$0	\$0	\$0	\$0	\$977	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	WA	\$130	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	WYP	\$222	\$0	\$0	\$0	\$222	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	WYU	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	CA	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	CN	\$175	\$4	\$53	\$12	\$13	\$85	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	IDU	\$217	\$0	\$0	\$0	\$0	\$0	\$217	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	OR	\$641	\$0	\$641	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	SG	\$165	\$3	\$42	\$13	\$26	\$71	\$10	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3900000	SO	\$1,694	\$37	\$453	\$130	\$244	\$728	\$97	\$5	\$0
4030000	DEPN EXPENSE-ELECT 3900000	UT	\$914	\$0	\$0	\$0	\$0	\$914	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WA	\$419	\$0	\$0	\$419	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WYP	\$170	\$0	\$0	\$0	\$170	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WYU	\$119	\$0	\$0	\$0	\$119	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3903000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	CN	\$130	\$3	\$39	\$9	\$10	\$63	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OR	\$80	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	SG	\$95	\$1	\$24	\$7	\$15	\$41	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	SO	\$1,027	\$22	\$275	\$79	\$148	\$442	\$59	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3910000	UT	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	WA	\$29	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WYP	\$27	\$0	\$0	\$0	\$27	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$1,037	\$25	\$315	\$72	\$78	\$507	\$40	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$117	\$0	\$0	\$0	\$0	\$117	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$291	\$0	\$291	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	\$9	\$0	\$2	\$1	\$2	\$4	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	\$401	\$6	\$101	\$32	\$63	\$174	\$24	\$2
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$8,384	\$182	\$2,242	\$643	\$1,210	\$3,604	\$479	\$24
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$415	\$0	\$0	\$0	\$0	\$415	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$139	\$0	\$0	\$139	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$468	\$0	\$0	\$0	\$468	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	CN	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	OR	\$16	\$0	\$16	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	SG	\$66	\$1	\$17	\$5	\$10	\$28	\$4	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	SO	\$74	\$2	\$20	\$6	\$11	\$32	\$4	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WA	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	CA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	IDU	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	OR	\$146	\$0	\$146	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SG	\$212	\$3	\$53	\$17	\$33	\$92	\$13	\$1
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SO	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	UT	\$155	\$0	\$0	\$0	\$0	\$155	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WA	\$31	\$0	\$0	\$31	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYP	\$45	\$0	\$0	\$0	\$45	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$86	\$0	\$0	\$0	\$0	\$86	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$438	\$0	\$438	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	\$1,015	\$15	\$256	\$80	\$160	\$439	\$60	\$4
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$183	\$4	\$49	\$14	\$26	\$79	\$10	\$1
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$567	\$0	\$0	\$0	\$0	\$567	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$107	\$0	\$0	\$107	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$179	\$0	\$0	\$0	\$179	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	IDU	\$70	\$0	\$0	\$0	\$0	\$70	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	OR	\$499	\$0	\$499	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SG	\$380	\$6	\$96	\$30	\$60	\$164	\$22	\$2
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SO	\$270	\$6	\$72	\$21	\$39	\$116	\$15	\$1
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	UT	\$387	\$0	\$0	\$0	\$0	\$387	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WA	\$84	\$0	\$0	\$84	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYP	\$132	\$0	\$0	\$0	\$132	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYU	\$30	\$0	\$0	\$0	\$30	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CA	\$176	\$176	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CN	\$117	\$3	\$36	\$8	\$9	\$57	\$5	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	IDU	\$334	\$0	\$0	\$0	\$0	\$0	\$334	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	OR	\$1,982	\$0	\$1,982	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SE	\$8	\$0	\$2	\$1	\$1	\$4	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SG	\$5,565	\$85	\$1,402	\$438	\$879	\$2,409	\$330	\$22
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SO	\$2,745	\$60	\$734	\$211	\$396	\$1,180	\$157	\$8
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	UT	\$1,970	\$0	\$0	\$0	\$0	\$1,970	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WA	\$624	\$0	\$0	\$624	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYP	\$1,293	\$0	\$0	\$0	\$1,293	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2013
 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	WYU	\$257	\$0	\$0	\$0	\$257	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	CA	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	IDU	\$31	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	OR	\$238	\$0	\$238	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	SE	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	SG	\$350	\$5	\$88	\$28	\$55	\$152	\$21	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3972000	SO	\$44	\$1	\$12	\$3	\$6	\$19	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	UT	\$231	\$0	\$0	\$0	\$0	\$231	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	WA	\$60	\$0	\$0	\$60	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	WYP	\$76	\$0	\$0	\$0	\$76	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	WYU	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	OR	\$56	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	SG	\$111	\$2	\$28	\$9	\$17	\$48	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	SO	\$158	\$3	\$42	\$12	\$23	\$68	\$9	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	UT	\$46	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000 Total			\$574,413	\$13,268	\$156,998	\$46,034	\$83,710	\$240,698	\$32,129	\$1,576	\$0
4032000	DEPR - STEAM 565131	SG	\$11	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
4032000 Total			\$11	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
4033000	DEPR - HYDRO 565133	SG-P	\$1,550	\$24	\$391	\$122	\$245	\$671	\$92	\$6	\$0
4033000	DEPR - HYDRO 565133	SG-U	\$2,026	\$31	\$511	\$160	\$320	\$877	\$120	\$8	\$0
4033000 Total			\$3,576	\$55	\$901	\$282	\$565	\$1,548	\$212	\$14	\$0
4034000	DEPR - OTHER 565134	SG	\$22	\$0	\$6	\$2	\$3	\$10	\$1	\$0	\$0
4034000 Total			\$22	\$0	\$6	\$2	\$3	\$10	\$1	\$0	\$0
4035000	DEPR-TRANSMISSION 565141	SG	\$2,829	\$43	\$713	\$223	\$447	\$1,225	\$168	\$11	\$0
4035000 Total			\$2,829	\$43	\$713	\$223	\$447	\$1,225	\$168	\$11	\$0
4036000	DEPR-DISTRIBUTION 565161	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	IDU	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	OR	\$138	\$0	\$138	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	UT	\$194	\$0	\$0	\$0	\$0	\$194	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	WA	\$42	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION 565161	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0
4036000 Total			\$545	\$30	\$138	\$42	\$117	\$194	\$24	\$0	\$0
4037000	DEPR - GENERAL 565201	SG	\$231	\$4	\$58	\$18	\$37	\$100	\$14	\$1	\$0
4037000 Total			\$231	\$4	\$58	\$18	\$37	\$100	\$14	\$1	\$0
4039999	DEPR EXP-ELEC, OTH 565970	SG	-\$237	-\$4	-\$60	-\$19	-\$37	-\$103	-\$14	-\$1	\$0
4039999 Total			-\$237	-\$4	-\$60	-\$19	-\$37	-\$103	-\$14	-\$1	\$0
Grand Total			\$581,391	\$13,396	\$158,757	\$46,583	\$84,842	\$243,677	\$32,534	\$1,602	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	\$587	\$9	\$148	\$46	\$93	\$254	\$35	\$2
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	\$7,269	\$111	\$1,832	\$572	\$1,148	\$3,147	\$431	\$29
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	\$323	\$5	\$81	\$25	\$51	\$140	\$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	\$751	\$11	\$189	\$59	\$119	\$325	\$45	\$3
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	\$43	\$1	\$11	\$3	\$6	\$18	\$2	\$0
4040000	AMOR LTD TRM PLNT	3031080	FMS - FUEL MANAGEMENT SYSTEM	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	\$417	\$9	\$111	\$32	\$60	\$179	\$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	\$3,104	\$76	\$943	\$215	\$232	\$1,518	\$120	\$0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	\$6,057	\$132	\$1,619	\$465	\$874	\$2,604	\$346	\$17
4040000	AMOR LTD TRM PLNT	3032270	ENTERPRISE DATA WAREHOUSE	SO	\$249	\$5	\$67	\$19	\$36	\$107	\$14	\$1
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$73	\$2	\$20	\$6	\$11	\$31	\$4	\$0
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	\$18	\$0	\$5	\$1	\$3	\$8	\$1	\$0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$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	\$71	\$2	\$19	\$5	\$10	\$31	\$4	\$0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	\$313	\$7	\$84	\$24	\$45	\$135	\$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	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$707	\$11	\$178	\$56	\$112	\$306	\$42	\$3
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	\$431	\$7	\$109	\$34	\$68	\$187	\$26	\$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	\$143	\$41	\$77	\$230	\$31	\$2
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$256	\$4	\$64	\$20	\$40	\$111	\$15	\$1
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	\$226	\$5	\$60	\$17	\$33	\$97	\$13	\$1
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$3,096	\$47	\$780	\$244	\$489	\$1,340	\$183	\$12
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	SG	\$25	\$0	\$6	\$2	\$4	\$11	\$1	\$0
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	SO	\$4,490	\$98	\$1,201	\$345	\$648	\$1,930	\$257	\$13
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	WYP	\$84	\$0	\$0	\$0	\$84	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	\$276	\$7	\$84	\$19	\$21	\$135	\$11	\$0
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	\$256	\$6	\$78	\$18	\$19	\$125	\$10	\$0
4040000	AMOR LTD TRM PLNT	3033300	SECID - CUST SECURE WEB LOGIN	CN	\$154	\$4	\$47	\$11	\$12	\$75	\$6	\$0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	\$1,651	\$36	\$441	\$127	\$238	\$710	\$94	\$5
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	\$1,468	\$32	\$392	\$113	\$212	\$631	\$84	\$4
4040000	AMOR LTD TRM PLNT	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$245	\$5	\$65	\$19	\$35	\$105	\$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	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	\$50	\$1	\$12	\$4	\$9	\$21	\$3	\$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	\$5,281	\$81	\$1,331	\$416	\$834	\$2,286	\$313	\$21
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	\$236	\$5	\$63	\$18	\$34	\$101	\$13	\$1
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$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	\$55	\$1	\$14	\$4	\$9	\$24	\$3	\$0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	\$6	\$0	\$1	\$0	\$1	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	3035321	CA NETWORK/SYSTEM MGT SYS	SG	\$34	\$1	\$9	\$3	\$5	\$15	\$2	\$0
4040000	AMOR LTD TRM PLNT	3035330	OATH-OASIS INTERFACE	SO	\$232	\$5	\$62	\$18	\$33	\$100	\$13	\$1
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$274	\$4	\$69	\$22	\$43	\$119	\$16	\$1
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$78	\$78	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$72	\$2	\$22	\$5	\$5	\$35	\$3	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	\$67	\$0	\$0	\$0	\$0	\$0	\$67	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$305	\$0	\$305	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$744	\$16	\$199	\$57	\$107	\$320	\$42	\$2
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	\$72	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$283	\$0	\$0	\$0	\$283	\$0	\$0	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000 Total					\$41,251	\$839	\$10,924	\$3,168	\$6,237	\$17,603	\$2,356	\$126	\$0
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	\$4,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,483
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	-\$300	-\$5	-\$76	-\$24	-\$47	-\$130	-\$18	-\$1	\$0
4049000 Total					\$4,183	-\$5	-\$76	-\$24	-\$47	-\$130	-\$18	-\$1	\$4,483
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	\$5,211	\$79	\$1,313	\$410	\$823	\$2,256	\$309	\$21	\$0
4061000 Total					\$5,211	\$79	\$1,313	\$410	\$823	\$2,256	\$309	\$21	\$0
4070000	AMRT PRP LOSS/RGST	566906	Naughton U3 Reg Asset Amortization	UT	\$1,808	\$0	\$0	\$0	\$0	\$1,808	\$0	\$0	\$0
4070000	AMRT PRP LOSS/RGST	566906	Naughton U3 Reg Asset Amortization	WYP	\$558	\$0	\$0	\$0	\$558	\$0	\$0	\$0	\$0
4070000 Total					\$2,366	\$0	\$0	\$0	\$558	\$1,808	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	\$2,071	\$0	\$0	\$0	\$0	\$0	\$2,071	\$0	\$0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	\$20,530	\$0	\$20,530	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	\$5,967	\$0	\$0	\$5,967	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	\$168	\$0	\$0	\$0	\$0	\$0	\$168	\$0	\$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	\$1,003	\$0	\$1,003	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	\$481	\$0	\$0	\$481	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	\$1,143	\$0	\$0	\$0	\$0	\$0	\$1,143	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	\$721	\$0	\$721	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	\$528	\$0	\$0	\$528	\$0	\$0	\$0	\$0	\$0
4074100 Total					\$32,657	\$0	\$22,258	\$6,997	\$0	\$0	\$3,403	\$0	\$0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-\$22,258	\$0	-\$22,258	\$0	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-\$6,996	\$0	\$0	-\$6,996	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-\$3,403	\$0	\$0	\$0	\$0	\$0	-\$3,403	\$0	\$0
4074200 Total					-\$32,657	\$0	-\$22,258	-\$6,996	\$0	\$0	-\$3,403	\$0	\$0
Grand Total					\$53,012	\$913	\$12,161	\$3,555	\$7,570	\$21,536	\$2,647	\$145	\$4,483



Taxes Other Than Income (Actuals)

Twelve Months Ending - December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	583451	Extraction Tax - Mines	SO	\$2,958	\$64	\$791	\$227	\$427	\$1,272	\$169	\$8	\$0
4081000	TAX OTH INC-U OP I	583501	Federal Reclamation Tax - Mines	SO	\$311	\$7	\$83	\$24	\$45	\$134	\$18	\$1	\$0
4081000	TAX OTH INC-U OP I	584101	Government Royalties - Mines	SO	\$8,134	\$177	\$2,175	\$624	\$1,173	\$3,497	\$465	\$23	\$0
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-\$13,917	-\$303	-\$3,721	-\$1,068	-\$2,008	-\$5,983	-\$795	-\$40	\$0
4081000 Total					-\$2,514	-\$55	-\$672	-\$193	-\$363	-\$1,081	-\$144	-\$7	\$0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	\$122,642	\$2,667	\$32,788	\$9,413	\$17,694	\$52,722	\$7,008	\$350	\$0
4081500	PROPERTY TAXES	579001	PROPERTY TAX -MINES	GPS	\$2,089	\$45	\$559	\$160	\$301	\$898	\$119	\$6	\$0
4081500 Total					\$124,732	\$2,713	\$33,347	\$9,573	\$17,995	\$53,620	\$7,127	\$356	\$0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	\$1,203	\$1,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	\$27,491	\$0	\$27,491	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	\$1,886	\$0	\$0	\$0	\$1,886	\$0	\$0	\$0	\$0
4081800 Total					\$30,580	\$1,203	\$27,491	\$0	\$1,886	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	\$13,264	\$288	\$3,546	\$1,018	\$1,914	\$5,702	\$758	\$38	\$0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$889	\$0	\$889	\$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	\$186	\$3	\$46	\$14	\$32	\$79	\$12	\$1	\$0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$33	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	\$35	\$1	\$9	\$3	\$6	\$15	\$2	\$0	\$0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$70	\$0	\$0	\$0	\$70	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	\$134	\$2	\$33	\$10	\$23	\$57	\$9	\$0	\$0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	\$1,814	\$28	\$457	\$143	\$286	\$785	\$107	\$7	\$0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	\$425	\$6	\$104	\$32	\$74	\$180	\$27	\$2	\$0
4081990 Total					\$16,850	\$328	\$5,083	\$1,252	\$2,405	\$6,819	\$915	\$48	\$0
Grand Total					\$169,647	\$4,189	\$65,248	\$10,632	\$21,924	\$59,358	\$7,899	\$397	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	30% Capitalized labor costs for PowerTax	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	\$32	\$1	\$9	\$3	\$5	\$13	\$2	\$0	\$0
SCHMAP	110200	Tax Percentage Depletion - Deer Creek	SE	-\$837	-\$13	-\$205	-\$63	-\$145	-\$355	-\$53	-\$3	\$0
SCHMAP	120101	Other A/R Bad Debt Write-offs	BADDEBT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130100	Non - Deductible Expenses	SO	\$865	\$19	\$231	\$66	\$125	\$372	\$49	\$2	\$0
SCHMAP	130400	PMINondeductible Exp	SE	\$11	\$0	\$3	\$1	\$2	\$5	\$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	\$51	\$12	\$12	\$4	\$9	\$22	\$3	\$0	\$0
SCHMAP	130900	Non - Deductible Executive Comp	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	505505	Income Tax Interest	SO	\$114	\$2	\$30	\$9	\$16	\$49	\$7	\$0	\$0
SCHMAP	610106	PMIFuel Tax Cr	SE	\$14	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
SCHMAP	7201051	Contra Medicare Subsidy	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920106	PMI Dividend Received Deduction	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE	\$38	\$1	\$9	\$3	\$6	\$16	\$2	\$0	\$0
SCHMAP Total				\$288	\$11	\$93	\$23	\$21	\$127	\$11	\$0	\$2
SCHMAT	105100	Capitalized Labor Costs	SO	-\$9,134	-\$199	-\$2,442	-\$701	-\$1,318	-\$3,926	-\$522	-\$26	\$0
SCHMAT	105120	Book Depreciation	SCHMDEXP	\$674,123	\$15,532	\$184,078	\$54,013	\$98,375	\$282,543	\$37,723	\$1,858	\$0
SCHMAT	105121	PMIBook Depreciation	SE	\$19,356	\$291	\$4,748	\$1,459	\$3,347	\$8,205	\$1,236	\$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	\$48,806	\$1,688	\$13,075	\$3,065	\$5,215	\$23,471	\$2,293	\$0	\$0
SCHMAT	105137	Auto Depreciation	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105140	Highway relocation	SNPD	\$1,902	\$66	\$510	\$119	\$203	\$915	\$89	\$0	\$0
SCHMAT	105142	Avoided Costs	SNP	\$51,869	\$1,041	\$13,350	\$3,883	\$7,564	\$22,928	\$2,949	\$154	\$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 Depr	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105205	Coal Mine Development-30%Amort	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105470	Book Gain/Loss on Land Sales	GPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105471	UT Kalamath Relicensing Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110100	Book Cost Depletion	SE	\$1,582	\$24	\$388	\$119	\$273	\$670	\$101	\$6	\$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	205025	PMI - Fuel Cost Adjustment	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205100	Coal Pile Inventory Adjustment	SE	\$1,215	\$18	\$298	\$92	\$210	\$515	\$78	\$4	\$0
SCHMAT	205210	ERC (Emission Reduction Credit) Impairme	SE	\$2,040	\$31	\$500	\$154	\$353	\$865	\$130	\$8	\$0
SCHMAT	205411	PMI Sec 263A Adjustment	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210000	PREPAID IBEW 57 MEDICAL	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210100	Prepaid Taxes-OR PUC	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210105	Self Insured Health Benefit	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210120	Prepaid Taxes-UT PUC	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210130	Prepaid Taxes-ID PUC	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210140	Prepaid Taxes-WY PSC	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210180	Other Prepays	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	-\$1,693	-\$37	-\$453	-\$130	-\$244	-\$728	-\$97	-\$5	\$0
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	-\$1,866	-\$88	-\$764	-\$223	-\$111	-\$518	-\$161	\$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



Schedule M (Actuals)
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	\$162	\$0	\$0	\$162	\$0	\$0	\$0	\$0	\$0
SCHMAT	415406	Reg Asset Utah ECAM	OTHER	\$16,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,111
SCHMAT	415500	Cholla Plt Transact Costs-APS Amort	SGCT	\$1,122	\$17	\$284	\$89	\$178	\$488	\$67	\$0	\$0
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0
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 Intevenor 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	\$0	\$27	\$0	\$0	\$0	\$0
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	UT	-\$62	\$0	\$0	\$0	\$0	-\$62	\$0	\$0	\$0
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	\$31	\$0	\$0	\$0	\$31	\$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	-\$6	\$0	-\$6	\$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	\$0	\$0	\$0	\$0	\$283	\$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	\$0	\$0	\$0	\$0	\$279	\$0	\$0	\$0
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$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	\$0	\$0	\$284	\$0	\$0	\$0	\$0	\$0
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	-\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$15
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	-\$27	\$0	\$0	\$0	-\$27	\$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	-\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$354
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-\$867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$867
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	415876	Deferred Excess Net PowerCosts - OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	-\$15,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$15,756
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	\$1,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,801
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	WA	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0
SCHMAT	415897	Reg Asset MEHC Transition Service Costs	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	SE	\$1,376	\$21	\$338	\$104	\$238	\$583	\$88	\$5	\$0
SCHMAT	415900	OR SB 408 Recovery	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-\$3,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,138
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,045
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$629
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs	UT	\$1,808	\$0	\$0	\$0	\$0	\$1,808	\$0	\$0	\$0
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs	WYP	\$558	\$0	\$0	\$0	\$558	\$0	\$0	\$0	\$0



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	425100	Deferred Regulatory Expense	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
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	-\$389	-\$13	-\$104	-\$24	-\$42	-\$187	-\$18	\$0	\$0
SCHMAT	425250	TGS Buyout-SG	SG	\$15	\$0	\$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	\$35	\$11	\$22	\$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	\$43	\$14	\$27	\$74	\$10	\$1	\$0
SCHMAT	425380	Idaho Customer Balancing Account	OTHER	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257
SCHMAT	430100	Customer Service / Weatherization	SO	-\$698	-\$15	-\$187	-\$54	-\$101	-\$300	-\$40	-\$2	\$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
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430117	Reg Asset - Current DSM	OTHER	\$1,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,530
SCHMAT	505115	Sales & Use Tax Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505125	PMI Accrued Royalties	SE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505140	Purchase Card Trans Provision	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	-\$91	-\$2	-\$24	-\$7	-\$13	-\$39	-\$5	\$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	-\$1,422	-\$31	-\$380	-\$109	-\$205	-\$611	-\$81	-\$4	\$0
SCHMAT	505700	Accrued Retention Bonus	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	\$492	\$7	\$123	\$38	\$79	\$212	\$30	\$2	\$0
SCHMAT	605301	Environmental Liability - Regulated	SO	\$2,282	\$50	\$610	\$175	\$329	\$981	\$130	\$7	\$0
SCHMAT	605710	Reverse Accrued Final Reclamation	SE	\$247	\$4	\$61	\$19	\$43	\$105	\$16	\$1	\$0
SCHMAT	610000	Coal Mine Development-PMI	SE	-\$125	-\$2	-\$31	-\$9	-\$22	-\$53	-\$8	\$0	\$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	\$315	\$0	\$0	\$315	\$0	\$0	\$0	\$0	\$0
SCHMAT	610144	Reg Liability - CA California Alternativ	OTHER	-\$2,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,228
SCHMAT	610145	Reg Liab-OR Balance Consol	OR		\$0	\$0	\$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	-\$2,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,857
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	-\$622	-\$622	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	\$896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$896
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



Schedule M (Actuals)
 Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	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		-\$14,509	\$0	\$0	\$0	\$0	\$0	\$0	-\$14,509
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		-\$222	\$0	-\$222	\$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		-\$2,474	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,474
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		-\$272	\$0	-\$272	\$0	\$0	\$0	\$0	\$0
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER		-\$2,434	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,434
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR		\$3,553	\$0	\$3,553	\$0	\$0	\$0	\$0	\$0
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU		\$114	\$0	\$0	\$0	\$0	\$114	\$0	\$0
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP		-\$1,324	\$0	\$0	-\$1,324	\$0	\$0	\$0	\$0
SCHMAT	705500	Reg Liability - Powerdale Decommissionin	UT		-\$180	\$0	\$0	\$0	-\$180	\$0	\$0	\$0
SCHMAT	705514	Regulatory Liability - OR Deferred Exces	OTHER		\$2,273	\$0	\$0	\$0	\$0	\$0	\$0	\$2,273
SCHMAT	705518	Regulatory Liability - WA Deferred Exces	OTHER		\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$112
SCHMAT	705522	Regulatory Liability - UT REC's in Rates	OTHER		\$1,522	\$0	\$0	\$0	\$0	\$0	\$0	\$1,522
SCHMAT	705523	Regulatory Liability - WA RECS in Rates	OTHER		\$14,121	\$0	\$0	\$0	\$0	\$0	\$0	\$14,121
SCHMAT	705526	Regulatory Liability - CA Solar Feed-in	OTHER		\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$124
SCHMAT	705530	Regulatory Liability - UT Solar Feed-in	OTHER		\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas	OTHER		\$9,106	\$0	\$0	\$0	\$0	\$0	\$0	\$9,106
SCHMAT	705600	RegLiability - OR 2012 GRC Giveback	OTHER		-\$16,236	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,236
SCHMAT	705700	Reg Liability - Current Reclass - Other	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$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		-\$916	\$0	\$0	\$0	\$0	\$0	\$0	-\$916
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO		-\$196	-\$4	-\$52	-\$15	-\$28	-\$84	-\$11	-\$1
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720550	Accrued CIC Severance	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	\$1,413	\$28	\$364	\$106	\$206	\$625	\$80	\$4	\$0
SCHMAT	910530	Injuries and Damages Reserve	SO		\$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
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	-\$1,518	-\$23	-\$372	-\$114	-\$262	-\$643	-\$97	-\$6	\$0
SCHMAT	910910	PMI/Bridger Section 471 Adj	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	920110	PMI/WY Extraction Tax	SE	\$976	\$15	\$239	\$74	\$169	\$414	\$62	\$4	\$0
SCHMAT Total				\$789,258	\$17,801	\$217,292	\$65,961	\$113,773	\$338,698	\$44,175	\$2,080	-\$10,521
SCHMDP	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-\$24	-\$1	-\$7	-\$2	-\$4	-\$10	-\$1	\$0	\$0
SCHMDP	110200	Tax Depletion - Deer Creek	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	\$475	\$7	\$117	\$36	\$82	\$201	\$30	\$2	\$0
SCHMDP	120100	Preferred Dividend - PPL	SNP	\$354	\$7	\$91	\$26	\$52	\$156	\$20	\$1	\$0
SCHMDP	120200	Trapper Mine Dividend Deduction	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130560	MEHC Insurance Services-Receiveable	SO	-\$129	-\$3	-\$35	-\$10	-\$19	-\$56	-\$7	\$0	\$0
SCHMDP	130600	Tax Exempt Interest (No AMT)	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130605	Tax Exempt Interest - CA IOU	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130910	SPI 404(K) Contribution	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	305100	Amort of Projects-Klamath Engineering	DGP		\$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
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	720105	MEDICARE SUBSIDY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	910900	PMI Depletion	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	910918	PMI Overriding Royalty	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	920105	PMI Tax Exempt Interest Income	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP Total				\$675	\$11	\$166	\$50	\$112	\$292	\$42	\$2	\$0
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105122	Repair Deduction	SG	\$100,765	\$1,536	\$25,392	\$7,935	\$15,912	\$43,617	\$5,969	\$402	\$0



Schedule M (Actuals)

Twelve Months Ending - December 2013
 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	
SCHMDT	105125	Tax Depreciation	TAXDEPR	\$1,090,721	\$22,488	\$281,880	\$52,683	\$157,650	\$482,234	\$60,906	\$3,251	\$0
SCHMDT	105126	PMITax Depreciation	SE	\$15,033	\$226	\$3,687	\$1,133	\$2,599	\$6,372	\$960	\$55	\$0
SCHMDT	105130	CIAC	CIAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105137	Capitalized Depreciation	SO	\$5,834	\$127	\$1,560	\$448	\$842	\$2,508	\$333	\$17	\$0
SCHMDT	1051411	AFUDC - Equity	SNP	\$29,227	\$587	\$7,522	\$2,188	\$4,262	\$12,920	\$1,661	\$87	\$0
SCHMDT	1051412	AFUDC - Equity	SNP	\$57,183	\$1,148	\$14,718	\$4,281	\$8,338	\$25,277	\$3,251	\$170	\$0
SCHMDT	105143	Basis Intangible Difference	SO	\$93	\$2	\$25	\$7	\$13	\$40	\$5	\$0	\$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	\$110	\$2	\$27	\$8	\$19	\$47	\$7	\$0	\$0
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	SE	\$293	\$4	\$72	\$22	\$51	\$124	\$19	\$1	\$0
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	\$2,579	\$56	\$689	\$198	\$372	\$1,109	\$147	\$7	\$0
SCHMDT	105165	Coal Mine Development	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105170	Coal Mine Receding Face (Extension)	SE	\$1,252	\$19	\$307	\$94	\$217	\$531	\$80	\$5	\$0
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	SE	\$2,112	\$32	\$518	\$159	\$365	\$895	\$135	\$8	\$0
SCHMDT	105175	Removal Cost (net of salvage)	GPS	\$42,756	\$930	\$11,431	\$3,281	\$6,168	\$18,380	\$2,443	\$122	\$0
SCHMDT	105181	Stm Rts 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	\$137	\$2	\$35	\$11	\$22	\$59	\$8	\$1	\$0
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
SCHMDT	110200	Depletion - Tax Percentage Deduction	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	\$172	\$3	\$42	\$13	\$30	\$73	\$11	\$1	\$0
SCHMDT	120105	Willow Wind Account Receivable	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	-\$1,250	-\$19	-\$307	-\$94	-\$216	-\$530	-\$80	-\$5	\$0
SCHMDT	205200	Coal M&S Inventory Write-Off	SE	\$306	\$5	\$75	\$23	\$53	\$130	\$20	\$1	\$0
SCHMDT	205411	PMISEC 263A Adjustment	SE	\$102	\$2	\$25	\$8	\$18	\$43	\$7	\$0	\$0
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	-\$4	\$0	-\$4	\$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	\$403	\$0	\$0	\$0	\$0	\$403	\$0	\$0	\$0
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	\$25	\$0	\$0	\$0	\$0	\$0	\$25	\$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	-\$1,890	-\$41	-\$505	-\$145	-\$273	-\$813	-\$108	-\$5	\$0
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	\$97	\$1	\$25	\$8	\$15	\$42	\$6	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$297
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	\$700	\$11	\$176	\$55	\$111	\$303	\$41	\$3	\$0
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	\$138	\$2	\$35	\$11	\$22	\$60	\$8	\$1	\$0
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	\$4,689	\$102	\$1,253	\$360	\$676	\$2,016	\$268	\$13	\$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	-\$4,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,539
SCHMDT	415501	Cholla PII Transact Costs- APS Amort - I	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
SCHMDT	415502	Cholla PII Transact Costs- APS Amort - O	OR	\$54	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415555	WY PCAM Def Net Power Costs	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415655	CA GHG Allowance	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OR	\$217	\$0	\$217	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	\$1,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,581
SCHMDT	415701	CA Deferred Intervenor Funding	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2013
 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
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP		\$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
SCHMDT	415801	RTO Grid West N/R Allowance	SG		\$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
SCHMDT	415804	OR RTO Grid West N/R	OR		\$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
SCHMDT	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
SCHMDT	415850	Unrecovered Plant Powerdale	SG	\$165	\$3	\$42	\$13	\$26	\$71	\$10	\$1	\$0
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415855	Ca - January 2010 Storm Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415857	ID - Deferred Overburden Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415858	WY - Deferred Overburden Costs	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415859	WY - Deferred Advertising Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415865	Reg Asset - Utah MPA	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-\$1,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,945
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	\$2,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,195
SCHMDT	415870	CA Def Excess NPC	CA	-\$94	-\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	-\$20,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$20,806
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	-\$16,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,542
SCHMDT	415876	Deferred Excess Net Power Costs - OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415878	Reg Asset - CA Deferred Net Power Costs	UT	\$700	\$0	\$0	\$0	\$0	\$700	\$0	\$0	\$0
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	WYP	\$114	\$0	\$0	\$0	\$114	\$0	\$0	\$0	\$0
SCHMDT	415880	UT Def Independent Evaluation Fee	UT	-\$9	\$0	\$0	\$0	\$0	-\$9	\$0	\$0	\$0
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415883	Deferral of Renewable Energy Credit - WY	OTHER	\$2,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,122
SCHMDT	415884	Reg Asset - Current Reclass - Other	OTHER	-\$59,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$59,398
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	\$59,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,522
SCHMDT	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	\$14,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,013
SCHMDT	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	\$35,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,289
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-\$12,628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$12,628
SCHMDT	415893	OR - MEHC Transition Service Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	WA		\$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
SCHMDT	415898	Deferred Coal Costs - Naughton Contract	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415900	OR SB 408 Recovery	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
SCHMDT	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	\$23,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,167
SCHMDT	415904	Reg Asset - WY REC's in Rates - Current	OTHER	\$3,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,669
SCHMDT	415905	Reg Asset - OR REC's in Rates - Current	OTHER	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
SCHMDT	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415908	Reg Asset - OR Solar Feed-in Tariff - Cu	OTHER	\$3,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,299
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-\$2,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,776
SCHMDT	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	-\$14	\$0	\$0	\$0	\$0	\$0	-\$14	\$0	\$0
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	\$7,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,099
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425210	Amort of Debt Disc & Exp	SNP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	-\$577	-\$20	-\$155	-\$36	-\$62	-\$277	-\$27	\$0	\$0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425295	BPA Conservation Rate Credit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425380	Idaho Customer Balancing Account	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	-\$2,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,695
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



Schedule M (Actuals)
 Twelve Months Ending - December 2013
 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
SCHMDT	430100	Customer Service / Weatherization			\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	430110	Reg Asset balance reclass									
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass									
SCHMDT	430112	Reg Asset - Other - Balance Reclass									
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass									
SCHMDT	505100	Energy West Accrued Liabilities									
SCHMDT	505115	Sales & Use Tax Accrual									
SCHMDT	505125	Accrued Royalties									
SCHMDT	505140	Purchase Card Trans Provision									
SCHMDT	505170	West Valley Contract Termination Fee Acc									
SCHMDT	505400	Bonus Liability									
SCHMDT	505510	Vacation Accrual - PMI									
SCHMDT	505520	PMI Bonus Accrual									
SCHMDT	505600	IGC Vacation Accrual									
SCHMDT	605101	Trojan Decommissioning Costs - WA									
SCHMDT	605102	Trojan Decommissioning Costs - OR									
SCHMDT	605103	ARO/Reg Diff - Trojan - WA									
SCHMDT	605710	Reverse Accrued Final Reclamation									
SCHMDT	610000	PMI Coal Mine Development									
SCHMDT	610100	PMIDEVT COST AMORT									
SCHMDT	6101001	AMORT NOPAS 99-00 RAR									
SCHMDT	610110	Ptax NOPAs									
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets									
SCHMDT	610114	PMI EITF Pre Stripping Costs									
SCHMDT	610130	781 Shopping Incentive_OR									
SCHMDT	610135	SB1149 Costs_OR OTHER									
SCHMDT	610140	OR Rate Refunds									
SCHMDT	610141	WA Rate Refunds									
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline									
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM									
SCHMDT	610145	Reg Liab-OR Balance Consol									
SCHMDT	610146	OR Reg Asset/Liability Consolidation									
SCHMDT	610148	Reg Liability - Def NPC Balance Reclass									
SCHMDT	610149	Reg Liability - SB 1149 Balance Reclass									
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR									
SCHMDT	705210	Property Insurance(Injuries & Damages)									
SCHMDT	705232	CA West Valley Lease Reduction									
SCHMDT	705233	West Valley Lease Reduction - ID									
SCHMDT	705234	West Valley Lease Reduction - WY									
SCHMDT	705235	UT West Valley Lease Reduction									
SCHMDT	705250	A&G Credit - WA									
SCHMDT	705251	A&G Credit-OR									
SCHMDT	705252	A&G Credit-CA									
SCHMDT	705253	A&G Credit - ID									
SCHMDT	705254	A&G Credit - WY									
SCHMDT	705261	Reg Liability - Sale of Renewable Energy									
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge									
SCHMDT	705300	Reg. Liability - Deferred Benefit Arch S									
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset									
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset									
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset									
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset									
SCHMDT	705337	Reg Liability - Sale of Renewable Energy									
SCHMDT	705454	Reg Liability - UT Property Insurance Re									
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gai									
SCHMDT	705537	Regulatory Liability - Other Reg Liabili									
SCHMDT	705700	Reg Liability - Current Reclass - Other									
SCHMDT	705755	Reg Liability - Non current Reclass - Ot									
SCHMDT	715050	Microsoft Software License Liability									
SCHMDT	715100	University of WY Contract Amort.									



Schedule M (Actuals)

Twelve Months Ending - December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Req Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	715350	Misc Deferred Credits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715800	Redding Renegotiated Contract	\$550	\$8	\$139	\$43	\$87	\$238	\$33	\$2	\$0
SCHMDT	720100	FAS 106 Accruals		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	-\$1,005	-\$22	-\$269	-\$77	-\$145	-\$432	-\$57	-\$3	\$0
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720500	Severance Accrual	\$87	\$2	\$23	\$7	\$13	\$37	\$5	\$0	\$0
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	-\$18,189	-\$396	-\$4,863	-\$1,396	-\$2,624	-\$7,819	-\$1,039	-\$52	\$0
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	\$2,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,292
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
SCHMDT Total			\$1,381,095	\$26,670	\$342,849	\$71,339	\$194,266	\$584,548	\$74,912	\$4,075	\$52,808
Grand Total			\$2,171,317	\$44,493	\$560,399	\$137,373	\$308,172	\$923,665	\$119,140	\$6,158	\$42,289
Total Schedule M Additions			\$789,546	\$17,812	\$217,384	\$65,984	\$113,794	\$338,825	\$44,186	\$2,081	-\$10,519
Total Schedule M Deductions			\$1,381,770	\$26,680	\$343,015	\$71,389	\$194,378	\$584,840	\$74,954	\$4,078	\$52,808
Total Schedule M			-\$592,224	-\$8,868	-\$125,631	-\$5,406	-\$80,584	-\$246,015	-\$30,767	-\$1,997	-\$63,327



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2013
 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	-\$69,527	-\$1,060	-\$17,521	-\$5,475	-\$10,979	-\$30,096	-\$4,119	-\$278	\$0
4091000	310311	Research & Experimentation Credit	SG	-\$170	-\$3	-\$43	-\$13	-\$27	-\$73	-\$10	-\$1	\$0
4091000	310312	Mining Rescue Training Credit ~ Energy W	SE	-\$51	-\$1	-\$12	-\$4	-\$9	-\$22	-\$3	\$0	\$0
4091000	310313	Mining Rescue Training Credit ~ PMI	SE	-\$38	-\$1	-\$9	-\$3	-\$6	-\$16	-\$2	\$0	\$0
4091000	310314	HR Hiring Retention Tax Credit	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	600600	Fuel Tax Credit	SE	-\$14	\$0	-\$3	-\$1	-\$2	-\$6	-\$1	\$0	\$0
4091000	900900	Foreign Tax Credit	SO	-\$2	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
4091000 Total				-\$69,801	-\$1,064	-\$17,589	-\$5,496	-\$11,024	-\$30,213	-\$4,136	-\$279	\$0
4091100	311311	Utah Renewable Energy Production Tax Cre	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4191000	0	AFUDC - EQUITY	SNP	-\$57,244	-\$1,149	-\$14,733	-\$4,286	-\$8,347	-\$25,304	-\$3,254	-\$170	\$0
4191000 Total				-\$57,244	-\$1,149	-\$14,733	-\$4,286	-\$8,347	-\$25,304	-\$3,254	-\$170	\$0
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	\$315,649	\$6,336	\$81,242	\$23,631	\$46,028	\$139,530	\$17,944	\$938	\$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	\$31,614	\$635	\$8,137	\$2,367	\$4,610	\$13,975	\$1,797	\$94	\$0
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRBS FIXED	SNP	\$1,150	\$23	\$296	\$86	\$168	\$509	\$65	\$3	\$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	\$704	\$14	\$181	\$53	\$103	\$311	\$40	\$2	\$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	\$6,827	\$137	\$1,757	\$511	\$996	\$3,018	\$388	\$20	\$0
4270000 Total				\$355,945	\$7,145	\$91,613	\$26,648	\$51,904	\$157,343	\$20,234	\$1,057	\$0
4280000	586160	AMORTIZATION - DEBT DISCOUNT	SNP	\$1,016	\$20	\$261	\$76	\$148	\$449	\$58	\$3	\$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	\$2,873	\$58	\$739	\$215	\$419	\$1,270	\$163	\$9	\$0
4280000 Total				\$3,889	\$78	\$1,001	\$291	\$567	\$1,719	\$221	\$12	\$0
4281000	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	SNP	\$1,421	\$29	\$366	\$106	\$207	\$628	\$81	\$4	\$0
4281000 Total				\$1,421	\$29	\$366	\$106	\$207	\$628	\$81	\$4	\$0
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
4290000 Total				-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
4310000	0		SNP	\$11,567	\$232	\$2,977	\$866	\$1,687	\$5,113	\$658	\$34	\$0
4310000 Total				\$11,567	\$232	\$2,977	\$866	\$1,687	\$5,113	\$658	\$34	\$0
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	\$1,828	\$37	\$470	\$137	\$267	\$808	\$104	\$5	\$0
4313000 Total				\$1,828	\$37	\$470	\$137	\$267	\$808	\$104	\$5	\$0
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-\$30,184	-\$606	-\$7,769	-\$2,260	-\$4,401	-\$13,342	-\$1,716	-\$90	\$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	\$925	\$19	\$238	\$69	\$135	\$409	\$53	\$3	\$0
4320000 Total				-\$29,259	-\$587	-\$7,531	-\$2,190	-\$4,267	-\$12,934	-\$1,663	-\$87	\$0
Grand Total				\$218,336	\$4,720	\$56,571	\$16,075	\$30,992	\$97,156	\$12,244	\$577	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2013

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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105121	282PMI Book Depreciation	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105122	Repair Deduction	SG	\$38,241	\$583	\$9,637	\$3,011	\$6,039	\$16,553	\$2,265	\$153	\$0
4101000	105125	Tax Depreciation	TAXDEPR	\$413,940	\$8,534	\$106,976	\$19,994	\$59,830	\$183,013	\$23,114	\$1,234	\$0
4101000	105126	282DIT PMIDepreciation-Tax	SE	\$5,705	\$86	\$1,399	\$430	\$987	\$2,418	\$364	\$21	\$0
4101000	105137	Capitalized Depreciation	SO	\$2,214	\$48	\$592	\$170	\$319	\$952	\$127	\$6	\$0
4101000	105141	AFUDC Debt	SNP	\$11,092	\$223	\$2,855	\$830	\$1,617	\$4,903	\$631	\$33	\$0
4101000	1051411	AFUDC Equity	SNP	\$21,701	\$436	\$5,585	\$1,625	\$3,164	\$9,593	\$1,234	\$64	\$0
4101000	105143	282Basis Intangible Difference	SO	\$35	\$1	\$9	\$3	\$5	\$15	\$2	\$0	\$0
4101000	105147	Sec 1031 Like Kind Exchange	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	\$42	\$1	\$10	\$3	\$7	\$18	\$3	\$0	\$0
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	\$111	\$2	\$27	\$8	\$19	\$47	\$7	\$0	\$0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	\$979	\$21	\$262	\$75	\$141	\$421	\$56	\$3	\$0
4101000	105165	Coal Mine Development	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105170	Coal Mine Extension	SE	\$475	\$7	\$117	\$36	\$82	\$201	\$30	\$2	\$0
4101000	105171	PMI Coal Mine Extension Costs	SE	\$801	\$12	\$197	\$60	\$139	\$340	\$51	\$3	\$0
4101000	105175	Cost of Removal	GPS	\$16,226	\$353	\$4,338	\$1,245	\$2,341	\$6,976	\$927	\$46	\$0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	\$52	\$1	\$13	\$4	\$8	\$22	\$3	\$0	\$0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	\$65	\$1	\$16	\$5	\$11	\$28	\$4	\$0	\$0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	120105	Willow Wind Account Receivable	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205025	PMI-Fuel Cost Adjustment	SE	-\$475	-\$7	-\$116	-\$36	-\$82	-\$201	-\$30	-\$2	\$0
4101000	205200	M&S INVENTORY WRITE-OFF	SE	\$116	\$2	\$29	\$9	\$20	\$49	\$7	\$0	\$0
4101000	205411	190PMISec263A	SE	\$39	\$1	\$9	\$3	\$7	\$16	\$2	\$0	\$0
4101000	210100	283OR PUC Prepaid Taxes	OR	-\$2	\$0	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	283UT PUC Prepaid Taxes	UT	\$153	\$0	\$0	\$0	\$0	\$153	\$0	\$0	\$0
4101000	210130	283ID PUC Prepaid Taxes	IDU	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0
4101000	210140	283WY PSC Prepaid Taxes	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-\$717	-\$16	-\$192	-\$55	-\$104	-\$308	-\$41	-\$2	\$0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	\$37	\$1	\$9	\$3	\$6	\$16	\$2	\$0	\$0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320210	190R&E Expense Sec174 Deduction	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	\$266	\$4	\$67	\$21	\$42	\$115	\$16	\$1	\$0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	\$52	\$1	\$13	\$4	\$8	\$23	\$3	\$0	\$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	\$1,779	\$39	\$476	\$137	\$257	\$765	\$102	\$5	\$0
4101000	415406	Reg Asset Utah ECAM	OTHER	-\$1,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,722
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	415655	CA GHG Allowance	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	OR	\$83	\$0	\$83	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
4101000	415701	CA Deferred Intervenor Funding	CA	\$3	\$3	\$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	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
4101000	415850	Unrecovered Plant Powerdale	SG	\$63	\$1	\$16	\$5	\$10	\$27	\$4	\$0	\$0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-\$738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$738
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
4101000	415870	Deferred Excess Net Power Costs CA	CA	-\$36	-\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	-\$7,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,896
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	-\$6,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,278
4101000	415878	Reg Asset - CA Deferred Net Power Costs	UT	\$266	\$0	\$0	\$0	\$0	\$266	\$0	\$0	\$0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	\$43	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4101000	415880	Deferred UT Independent Evaluation Fee	UT	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2013

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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415883	Deferral of Renewable Energy Credit - WY	OTHER	\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$805
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	-\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$22,542
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	\$22,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,589
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	\$5,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,318
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	\$13,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,393
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-\$4,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,793
4101000	415900	OR SB 408 Recovery	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	\$8,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,792
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	\$1,392	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,392
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415908	Reg Asset - OR Solar Feed-in Tariff - Cu	OTHER	\$1,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,252
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,054
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	-\$5	\$0	\$0	\$0	\$0	\$0	-\$5	\$0	\$0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	\$2,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,694
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-\$219	-\$8	-\$59	-\$14	-\$23	-\$105	-\$10	\$0	\$0
4101000	425225	Duke/Hermiston Contract Renegotiation	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425295	BPA Conservation Rate Credit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-\$1,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,023
4101000	430110	Reg Asset Balance Reclass	SO	-\$265	-\$6	-\$71	-\$20	-\$38	-\$114	-\$15	-\$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	-\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,138
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-\$1,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,084
4101000	505100	190Energy West Accrued Liabilities	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505510	190PMI Vacation/Bonus	SE	\$2	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4101000	505600	190Vacation Sickleave & PT Accrual	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605101	Trojan Decommissioning Costs - WA	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605102	Trojan Decommissioning Costs - OR	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	\$108	\$0	\$0	\$108	\$0	\$0	\$0	\$0	\$0
4101000	610100	283PMI AMORT DEVELOPMENT	SE	-\$61	-\$1	-\$15	-\$5	-\$11	-\$26	-\$4	\$0	\$0
4101000	6101001	190NOPA 103-99-00 RAR	SO	\$20	\$0	\$5	\$2	\$3	\$9	\$1	\$0	\$0
4101000	610111	283PMI SALE OF ASSETS	SE	-\$250	-\$4	-\$61	-\$19	-\$43	-\$106	-\$16	-\$1	\$0
4101000	610114	PMI EITF Pre stripping Cost	SE	-\$380	-\$6	-\$93	-\$29	-\$66	-\$161	-\$24	-\$1	\$0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	-\$379	\$0	\$0	\$0	\$0	-\$379	\$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	\$131	\$0	\$131	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705210	190Property Insurance	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
4101000	705265	Reg Liab - OR Energy Conservation Charge	OR	-\$282	\$0	-\$282	\$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	-\$664	\$0	\$0	\$0	\$0	-\$664	\$0	\$0	\$0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	\$10,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,146
4101000	705700	Reg Liability - Current Reclass - Other	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	-\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$47
4101000	715800	190Redding Contract	SG	\$209	\$3	\$53	\$16	\$33	\$90	\$12	\$1	\$0
4101000	720200	190Deferred Compensation Payout	SO	-\$381	-\$8	-\$102	-\$29	-\$55	-\$164	-\$22	-\$1	\$0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720500	190Severance	SO	\$33	\$1	\$9	\$3	\$5	\$14	\$2	\$0	\$0
4101000	910530	190Injuries & Damages	SO	-\$6,903	-\$150	-\$1,845	-\$530	-\$996	-\$2,967	-\$394	-\$20	\$0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	\$870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$870
4101000 Total				\$524,139	\$10,121	\$130,114	\$27,074	\$73,726	\$221,842	\$28,430	\$1,547	\$20,041



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2013

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	100105	283FAS 109 Def Tax Liab WA-NUTIL	WA	\$568	\$0	\$0	\$568	\$0	\$0	\$0	\$0	\$0
4111000	105100	190CAPITALIZED LABOR COSTS	SO	\$3,466	\$75	\$927	\$266	\$500	\$1,490	\$198	\$10	\$0
4111000	1051151	Depreciation Flow-Through - CA	CA	-\$336	-\$336	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051153	Depreciation Flow-Through - ID	IDU	-\$766	\$0	\$0	\$0	\$0	\$0	-\$766	\$0	\$0
4111000	1051154	Depreciation Flow-Through - OR	OR	-\$1,182	\$0	-\$1,182	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4111000	1051156	Depreciation Flow-Through - UT	UT	-\$1,916	\$0	\$0	\$0	\$0	-\$1,916	\$0	\$0	\$0
4111000	1051157	Depreciation Flow-Through - WA	WA	\$642	\$0	\$0	\$642	\$0	\$0	\$0	\$0	\$0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	\$282	\$0	\$0	\$0	\$282	\$0	\$0	\$0	\$0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-\$24	\$0	\$0	\$0	-\$24	\$0	\$0	\$0	\$0
4111000	105120	Book Depreciation	SCHMDEXP	-\$255,836	-\$5,895	-\$69,860	-\$20,499	-\$37,334	-\$107,228	-\$14,316	-\$705	\$0
4111000	105121	282DIT PMIDepreciation-Book	SE	-\$7,346	-\$110	-\$1,802	-\$554	-\$1,270	-\$3,114	-\$469	-\$27	\$0
4111000	105122	Repair Deduction	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105130	CIAC	CIAC	-\$18,522	-\$641	-\$4,962	-\$1,163	-\$1,979	-\$8,908	-\$870	\$0	\$0
4111000	105140	Highway Relocation	SNPD	-\$722	-\$25	-\$193	-\$45	-\$77	-\$347	-\$34	\$0	\$0
4111000	105142	Avoided Costs	SNP	-\$19,685	-\$395	-\$5,066	-\$1,474	-\$2,870	-\$8,702	-\$1,119	-\$58	\$0
4111000	105220	282CHOLLA TAX LEASE	SG	-\$538	-\$8	-\$136	-\$42	-\$85	-\$233	-\$32	-\$2	\$0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	-\$600	-\$9	-\$147	-\$45	-\$104	-\$254	-\$38	-\$2	\$0
4111000	205100	190COAL PILE INVENTORY	SE	-\$461	-\$7	-\$113	-\$35	-\$80	-\$196	-\$29	-\$2	\$0
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	-\$774	-\$12	-\$190	-\$58	-\$134	-\$328	-\$49	-\$3	\$0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	\$643	\$14	\$172	\$49	\$93	\$276	\$37	\$2	\$0
4111000	220100	190Bad Debt Allowance	BADDEBT	\$708	\$33	\$290	\$85	\$42	\$197	\$61	\$0	\$0
4111000	2874941	190Idaho ITC Credits	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-\$61	\$0	\$0	-\$61	\$0	\$0	\$0	\$0	\$0
4111000	415406	Reg Asset Utah ECAM	OTHER	-\$6,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,114
4111000	415500	283Cholla Pitt Trans-APS Amort	SGCT	-\$426	-\$7	-\$108	-\$34	-\$68	-\$185	-\$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	\$23	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-\$12	\$0	\$0	\$0	-\$12	\$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	\$2	\$0	\$2	\$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	-\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$37
4111000	415850	Unrecovered Plant-Powerdale	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-\$4	\$0	\$0	\$0	\$0	\$0	-\$4	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415857	ID - Deferred Overburden Costs	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4111000	415858	WY - Deferred Overburden Costs	WYP	\$10	\$0	\$0	\$0	\$10	\$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	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$329
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$5,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,980
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	-\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$683
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



Deferred Income Tax Expense (Actuals)

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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415893	OR - MEHC Transition Service Costs	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-\$1,139	\$0	\$0	-\$1,139	\$0	\$0	\$0	\$0	\$0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	-\$522	-\$8	-\$128	-\$39	-\$90	-\$221	-\$33	-\$2	\$0
4111000	415900	OR SB 409 Recovery	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	\$1,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,191
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	\$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	-\$686	\$0	\$0	\$0	\$0	-\$686	\$0	\$0	\$0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-\$212	\$0	\$0	\$0	-\$212	\$0	\$0	\$0	\$0
4111000	425100	Deferred Regulatory Expense	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
4111000	425125	Deferred Coal Cost - Arch	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	\$148	\$5	\$40	\$9	\$16	\$71	\$7	\$0	\$0
4111000	425250	283TGS BUYOUT-SG	SG	-\$6	\$0	-\$1	\$0	-\$1	-\$3	\$0	\$0	\$0
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-\$52	-\$1	-\$13	-\$4	-\$8	-\$23	-\$3	\$0	\$0
4111000	425360	190Hermiston Swap	SG	-\$65	-\$1	-\$16	-\$5	-\$10	-\$28	-\$4	\$0	\$0
4111000	425380	190Idaho Customer Bal Acct	OTHER	-\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$98
4111000	430100	283Weatherization	SO	\$265	\$6	\$71	\$20	\$38	\$114	\$15	\$1	\$0
4111000	430117	Reg Asset - Current DSM	OTHER	-\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$581
4111000	505115	283Sales & Use Tax Audit	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505125	190Accrued Royalties	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505400	190Bonus Liability	SO	\$35	\$1	\$9	\$3	\$5	\$15	\$2	\$0	\$0
4111000	505510	190PMIVacation Bonus	SE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	\$540	\$12	\$144	\$41	\$78	\$232	\$31	\$2	\$0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	-\$187	-\$3	-\$47	-\$15	-\$30	-\$81	-\$11	-\$1	\$0
4111000	605301	Environmental Liability - Regulated	SO	-\$866	-\$19	-\$231	-\$66	-\$125	-\$372	-\$49	-\$2	\$0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	SE	-\$94	-\$1	-\$23	-\$7	-\$16	-\$40	-\$6	\$0	\$0
4111000	610000	283PMI Development Costs	SE	\$47	\$1	\$12	\$4	\$8	\$20	\$3	\$0	\$0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	-\$120	\$0	\$0	-\$120	\$0	\$0	\$0	\$0	\$0
4111000	610144	Reg Liability - CA California Alternativ	OTHER	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
4111000	610145	190Reg Liab_OR Balance Consol	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610146	OR Reg Asset/Liability Consolidation	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	\$1,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,084
4111000	705240	283CA Alternative Rate for Energy Progra	CA	\$236	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705241	Reg Liability - CA California Alternativ	OTHER	-\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$340
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	\$5,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,506
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	\$84	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	\$939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$939
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	\$103	\$0	\$103	\$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	-\$1,349	\$0	-\$1,349	\$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	\$502	\$0	\$0	\$0	\$502	\$0	\$0	\$0	\$0
4111000	705500	Reg Liability - Powderdale Decommissionin	UT	\$68	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-\$863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$863
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$43
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$577
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-\$5,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,359
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$47
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-\$2,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,270
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-\$3,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,456
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	\$6,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,162
4111000	705700	Reg Liability - Current Reclass - Other	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715105	MCI FOG Wire Lease	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$348



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Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2013

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	720300	190Pension/Retirement (Accrued/Prepaid)	SO	\$74	\$2	\$20	\$6	\$11	\$32	\$4	\$0	\$0
4111000	740100	283Post Merger Debt Loss	SNP	-\$536	-\$11	-\$138	-\$40	-\$78	-\$237	-\$30	-\$2	\$0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	\$576	\$9	\$141	\$43	\$100	\$244	\$37	\$2	\$0
4111000	920110	190PMIWIYExtractionTax	SE	-\$371	-\$6	-\$91	-\$28	-\$64	-\$157	-\$24	-\$1	\$0
4111000	930100	190OR BETC Credit	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	9301001	190OR BETC Credit	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	999991	Deferred Income Tax Expense - State Tax	OTHER	-\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$253
4111000 Total				-\$303,050	-\$7,100	-\$83,782	-\$23,865	-\$43,005	-\$130,688	-\$17,563	-\$792	\$3,745
Grand Total				\$221,089	\$3,021	\$46,332	\$3,209	\$30,720	\$91,153	\$10,867	\$755	\$23,787



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Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	-\$1,812	\$0	\$0	\$0	-\$96	-\$1,498	-\$205	-\$14	\$0
4114000 Total					-\$1,812	\$0	\$0	\$0	-\$96	-\$1,498	-\$205	-\$14	\$0
Grand Total					-\$1,812	\$0	\$0	\$0	-\$96	-\$1,498	-\$205	-\$14	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	\$1,000							
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	\$10,496	\$160	\$2,645	\$826	\$1,657	\$4,543	\$622	\$42
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-F	\$141,541	\$2,158	\$35,668	\$11,146	\$22,351	\$61,268	\$8,385	\$565
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	\$9,790	\$149	\$2,467	\$771	\$1,546	\$4,238	\$580	\$39
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	\$531	\$0	\$531	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	\$32,825	\$500	\$8,272	\$2,585	\$5,163	\$14,209	\$1,945	\$131
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	\$10,936	\$238	\$2,924	\$839	\$1,578	\$4,701	\$625	\$31
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	\$3,293	\$72	\$980	\$253	\$475	\$1,415	\$188	\$9
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	\$4,410	\$96	\$1,179	\$338	\$636	\$1,966	\$252	\$13
1010000	ELEC PLANT IN SERV 3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	\$3,423	\$51	\$840	\$258	\$552	\$1,451	\$216	\$13
1010000	ELEC PLANT IN SERV 3031660	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	\$13,072	\$284	\$3,495	\$1,003	\$1,886	\$5,620	\$747	\$37
1010000	ELEC PLANT IN SERV 3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	\$291	\$6	\$78	\$22	\$42	\$125	\$17	\$1
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	\$113,775	\$2,782	\$34,581	\$7,870	\$8,506	\$55,830	\$4,405	\$1
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	\$173,316	\$3,770	\$46,336	\$13,302	\$25,004	\$74,506	\$9,904	\$495
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$1,660	\$36	\$444	\$127	\$240	\$714	\$95	\$5
1010000	ELEC PLANT IN SERV 3032260	DWHS - DATA WAREHOUSE	SO	\$1,158	\$25	\$310	\$89	\$167	\$498	\$66	\$3
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	\$5,877	\$128	\$1,571	\$451	\$848	\$2,526	\$336	\$17
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	\$2,908	\$63	\$777	\$223	\$420	\$1,250	\$166	\$8
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$1,905	\$41	\$509	\$146	\$275	\$919	\$109	\$5
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	\$8,933	\$194	\$2,388	\$686	\$1,289	\$3,940	\$510	\$26
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$9,605	\$209	\$2,568	\$737	\$1,386	\$4,129	\$549	\$27
1010000	ELEC PLANT IN SERV 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$1,981	\$48	\$602	\$137	\$148	\$969	\$77	\$0
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	\$10,386	\$226	\$2,777	\$797	\$1,498	\$4,465	\$584	\$30
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$1,892	\$41	\$506	\$145	\$273	\$814	\$108	\$5
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,355	\$51	\$629	\$181	\$340	\$1,012	\$135	\$7
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	\$9,035	\$197	\$2,416	\$693	\$1,304	\$3,884	\$516	\$26
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	\$4,134	\$90	\$1,105	\$317	\$596	\$1,777	\$236	\$12
1010000	ELEC PLANT IN SERV 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,586	\$34	\$424	\$122	\$229	\$682	\$91	\$5
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALER BILLING SYSTEM	SG	\$1,581	\$24	\$398	\$125	\$250	\$684	\$94	\$6
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$197	\$3	\$50	\$16	\$31	\$85	\$12	\$1
1010000	ELEC PLANT IN SERV 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$13,873	\$212	\$3,496	\$1,093	\$2,191	\$6,005	\$822	\$55
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	\$23,200	\$354	\$5,846	\$1,827	\$3,664	\$10,042	\$1,374	\$93
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$434	\$7	\$109	\$34	\$69	\$188	\$26	\$2
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$117	\$2	\$30	\$9	\$19	\$51	\$7	\$0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	\$2,179	\$47	\$582	\$167	\$314	\$937	\$124	\$6
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	\$2,680	\$58	\$717	\$206	\$387	\$1,152	\$153	\$8
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$6,362	\$97	\$1,603	\$501	\$1,005	\$2,754	\$377	\$25
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	\$545	\$0	\$0	\$0	\$545	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	\$3,101	\$0	\$0	\$0	\$0	\$3,101	\$0	\$0
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	\$2,937	\$0	\$0	\$0	\$2,937	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032990	PBDM - FILENET P8	SO	\$4,641	\$101	\$1,241	\$356	\$670	\$1,995	\$265	\$13
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$59,645	\$909	\$15,030	\$4,697	\$9,419	\$25,818	\$3,533	\$238
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SG	\$141	\$2	\$36	\$11	\$22	\$61	\$8	\$1
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SO	\$37,422	\$814	\$10,005	\$2,872	\$5,399	\$16,087	\$2,138	\$107
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	WYP	\$463	\$0	\$0	\$0	\$463	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	\$3,800	\$93	\$1,155	\$263	\$284	\$1,858	\$147	\$0
1010000	ELEC PLANT IN SERV 3033180	HPOV - HP Open Software	SO	\$2,154	\$47	\$576	\$165	\$311	\$926	\$123	\$6
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	\$2,883	\$70	\$876	\$199	\$216	\$1,409	\$112	\$0
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	\$1,085	\$27	\$330	\$75	\$81	\$531	\$42	\$0
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	\$14,784	\$322	\$3,952	\$1,135	\$2,133	\$6,355	\$845	\$42
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$5,222	\$80	\$1,316	\$411	\$825	\$2,260	\$309	\$21
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	\$3,728	\$0	\$3,728	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	\$1,505	\$0	\$1,505	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	\$360	\$360	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$1,224	\$27	\$327	\$94	\$177	\$526	\$70	\$3
1010000	ELEC PLANT IN SERV 3033370	DISTRIBUTION INTANGIBLES	WYP	\$158	\$0	\$0	\$0	\$158	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SO	\$1,901	\$24	\$403	\$126	\$253	\$683	\$95	\$6
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CN	\$61	\$1	\$19	\$4	\$5	\$30	\$2	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	IDU	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	OR	\$30	\$0	\$30	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SE	\$256	\$4	\$63	\$19	\$44	\$109	\$16	\$1
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	\$1,646	\$25	\$415	\$130	\$260	\$713	\$98	\$7
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	\$26,462	\$576	\$7,075	\$2,031	\$3,818	\$11,376	\$1,512	\$76
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	\$62	\$0	\$0	\$0	\$0	\$62	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	\$342	\$0	\$0	\$0	\$0	\$342	\$0	\$0
1010000	ELEC PLANT IN SERV 3035320	HYDRO PLANT INTANGIBLES	SG	\$918	\$14	\$231	\$72	\$145	\$397	\$54	\$4
1010000	ELEC PLANT IN SERV 3035321	CA Network/System Mgt Sys	SO	\$125	\$2	\$32	\$10	\$20	\$54	\$7	\$0
1010000	ELEC PLANT IN SERV 3035330	OATI-OASIS INTERFACE	SO	\$1,160	\$25	\$310	\$89	\$167	\$499	\$66	\$3
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	SG	\$1,306	\$20	\$329	\$103	\$206	\$566	\$77	\$5



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3101000	SG	\$12,202	\$186	\$3,075	\$961	\$1,927	\$5,282	\$723	\$49	\$0
1010000	ELEC PLANT IN SERV 3102000	SG	\$43,155	\$658	\$10,875	\$3,398	\$6,815	\$18,680	\$2,557	\$172	\$0
1010000	ELEC PLANT IN SERV 3103000	SG	\$36,504	\$657	\$9,199	\$2,875	\$5,764	\$15,801	\$2,163	\$146	\$0
1010000	ELEC PLANT IN SERV 3108000	SG	\$37	\$1	\$9	\$3	\$6	\$16	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3110000	SG	\$1,005,886	\$15,337	\$253,481	\$79,212	\$158,841	\$435,410	\$59,590	\$4,016	\$0
1010000	ELEC PLANT IN SERV 3120000	SG	\$4,102,233	\$62,547	\$1,033,754	\$323,043	\$647,789	\$1,775,701	\$243,021	\$16,378	\$0
1010000	ELEC PLANT IN SERV 3140000	SG	\$983,518	\$14,996	\$247,844	\$77,450	\$155,309	\$425,728	\$58,265	\$3,927	\$0
1010000	ELEC PLANT IN SERV 3150000	SG	\$477,594	\$7,282	\$120,353	\$37,610	\$75,417	\$206,732	\$28,293	\$1,907	\$0
1010000	ELEC PLANT IN SERV 3157000	SG	\$93	\$1	\$16	\$5	\$10	\$27	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3160000	SG	\$32,855	\$501	\$8,280	\$2,587	\$5,188	\$14,222	\$1,946	\$131	\$0
1010000	ELEC PLANT IN SERV 3300000	SG-L	\$117	\$2	\$29	\$9	\$18	\$51	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV 3301000	SG-F	\$16,780	\$256	\$4,228	\$1,321	\$2,650	\$7,263	\$994	\$67	\$0
1010000	ELEC PLANT IN SERV 3301000	SG-L	\$5,533	\$84	\$1,394	\$436	\$974	\$2,395	\$328	\$22	\$0
1010000	ELEC PLANT IN SERV 3302000	SG-F	\$8,035	\$123	\$2,025	\$633	\$1,269	\$3,478	\$476	\$32	\$0
1010000	ELEC PLANT IN SERV 3302000	SG-L	\$65	\$1	\$16	\$5	\$10	\$28	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3303000	SG-L	\$140	\$2	\$35	\$11	\$22	\$60	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV 3304000	SG-F	\$257	\$4	\$65	\$20	\$41	\$111	\$15	\$1	\$0
1010000	ELEC PLANT IN SERV 3304000	SG-L	\$91	\$1	\$23	\$7	\$14	\$39	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV 3305000	SG-F	\$310	\$5	\$78	\$24	\$49	\$134	\$18	\$1	\$0
1010000	ELEC PLANT IN SERV 3310000	SG-F	\$2,277	\$35	\$574	\$179	\$360	\$966	\$135	\$9	\$0
1010000	ELEC PLANT IN SERV 3310000	SG-L	\$7,377	\$112	\$1,859	\$581	\$1,165	\$3,193	\$437	\$29	\$0
1010000	ELEC PLANT IN SERV 3311000	SG-F	\$52,331	\$798	\$13,187	\$4,121	\$8,264	\$22,652	\$3,100	\$209	\$0
1010000	ELEC PLANT IN SERV 3311000	SG-L	\$4,758	\$73	\$1,199	\$375	\$751	\$2,060	\$282	\$19	\$0
1010000	ELEC PLANT IN SERV 3312000	SG-F	\$88,706	\$1,353	\$22,354	\$6,985	\$14,008	\$38,998	\$5,255	\$354	\$0
1010000	ELEC PLANT IN SERV 3312000	SG-L	\$364	\$6	\$92	\$29	\$57	\$157	\$22	\$1	\$0
1010000	ELEC PLANT IN SERV 3313000	SG-F	\$15,706	\$239	\$3,958	\$1,237	\$2,480	\$6,798	\$930	\$63	\$0
1010000	ELEC PLANT IN SERV 3313000	SG-L	\$1,998	\$30	\$504	\$157	\$316	\$865	\$118	\$8	\$0
1010000	ELEC PLANT IN SERV 3316000	SG-F	\$13,062	\$199	\$3,292	\$1,029	\$2,063	\$5,654	\$774	\$52	\$0
1010000	ELEC PLANT IN SERV 3320000	SG-F	\$6,306	\$96	\$1,589	\$497	\$996	\$2,730	\$374	\$25	\$0
1010000	ELEC PLANT IN SERV 3320000	SG-L	\$22,928	\$350	\$5,778	\$1,806	\$3,621	\$9,925	\$1,358	\$92	\$0
1010000	ELEC PLANT IN SERV 3321000	SG-F	\$353,770	\$5,394	\$89,149	\$27,859	\$55,864	\$153,134	\$20,958	\$1,412	\$0
1010000	ELEC PLANT IN SERV 3321000	SG-L	\$63,031	\$961	\$15,884	\$4,964	\$9,953	\$27,284	\$3,734	\$252	\$0
1010000	ELEC PLANT IN SERV 3322000	SG-F	\$9,418	\$144	\$2,373	\$742	\$1,487	\$4,077	\$558	\$38	\$0
1010000	ELEC PLANT IN SERV 3322000	SG-L	\$515	\$8	\$130	\$41	\$81	\$223	\$30	\$2	\$0
1010000	ELEC PLANT IN SERV 3323000	SG-F	\$217	\$3	\$55	\$17	\$34	\$94	\$13	\$1	\$0
1010000	ELEC PLANT IN SERV 3323000	SG-L	\$63	\$1	\$16	\$5	\$10	\$27	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3330000	SG-F	\$81,445	\$1,242	\$20,524	\$6,414	\$12,861	\$35,255	\$4,825	\$325	\$0
1010000	ELEC PLANT IN SERV 3330000	SG-L	\$38,911	\$593	\$9,805	\$3,064	\$6,144	\$16,843	\$2,305	\$155	\$0
1010000	ELEC PLANT IN SERV 3340000	SG	\$77	\$1	\$19	\$6	\$12	\$33	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV 3340000	SG-F	\$60,922	\$929	\$15,352	\$4,798	\$9,620	\$26,371	\$3,609	\$243	\$0
1010000	ELEC PLANT IN SERV 3340000	SG-L	\$11,148	\$170	\$2,809	\$878	\$1,760	\$4,826	\$660	\$45	\$0
1010000	ELEC PLANT IN SERV 3347000	SG-F	\$3,164	\$48	\$797	\$249	\$500	\$1,370	\$187	\$13	\$0
1010000	ELEC PLANT IN SERV 3347000	SG-L	\$46	\$1	\$12	\$4	\$7	\$20	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3350000	SG-L	\$170	\$3	\$43	\$13	\$27	\$74	\$10	\$1	\$0
1010000	ELEC PLANT IN SERV 3351000	SG-F	\$2,182	\$33	\$550	\$172	\$345	\$945	\$129	\$9	\$0
1010000	ELEC PLANT IN SERV 3353000	SG-F	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3360000	SG-F	\$17,331	\$264	\$4,367	\$1,365	\$2,737	\$7,502	\$1,027	\$69	\$0
1010000	ELEC PLANT IN SERV 3360000	SG-L	\$1,636	\$25	\$412	\$129	\$258	\$708	\$97	\$7	\$0
1010000	ELEC PLANT IN SERV 3401000	OR	\$75	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3401000	SG	\$11,601	\$177	\$2,923	\$914	\$1,832	\$5,022	\$687	\$46	\$0
1010000	ELEC PLANT IN SERV 3403000	SG	\$17,420	\$266	\$4,390	\$1,372	\$2,751	\$7,541	\$1,032	\$70	\$0
1010000	ELEC PLANT IN SERV 3410000	SG	\$164,659	\$2,511	\$41,494	\$12,967	\$26,001	\$71,275	\$9,755	\$657	\$0
1010000	ELEC PLANT IN SERV 3420000	SG	\$10,795	\$165	\$2,720	\$850	\$1,705	\$4,673	\$640	\$43	\$0
1010000	ELEC PLANT IN SERV 3430000	SG	\$2,532,870	\$38,619	\$638,278	\$199,459	\$399,969	\$1,096,383	\$150,050	\$10,113	\$0
1010000	ELEC PLANT IN SERV 3440000	SG	\$337,997	\$5,140	\$84,948	\$26,546	\$53,231	\$145,916	\$19,970	\$1,346	\$0
1010000	ELEC PLANT IN SERV 3450000	SG	\$249,392	\$3,802	\$62,846	\$19,639	\$39,382	\$107,953	\$14,774	\$996	\$0
1010000	ELEC PLANT IN SERV 3460000	SG	\$12,221	\$186	\$3,080	\$962	\$1,930	\$5,290	\$724	\$49	\$0
1010000	ELEC PLANT IN SERV 3500000	SG	\$94	\$13	\$212	\$66	\$133	\$364	\$50	\$3	\$0
1010000	ELEC PLANT IN SERV 3501000	SG	\$51,687	\$786	\$13,025	\$4,070	\$8,162	\$22,373	\$3,062	\$206	\$0
1010000	ELEC PLANT IN SERV 3502000	SG	\$159,903	\$2,438	\$40,295	\$12,592	\$25,251	\$69,216	\$9,473	\$638	\$0
1010000	ELEC PLANT IN SERV 3520000	SG	\$175,920	\$2,682	\$44,332	\$13,953	\$27,780	\$76,149	\$10,422	\$702	\$0
1010000	ELEC PLANT IN SERV 3530000	SG	\$1,608,877	\$24,500	\$404,930	\$126,638	\$253,744	\$695,556	\$95,193	\$6,416	\$0
1010000	ELEC PLANT IN SERV 3534000	SG	\$141,569	\$2,519	\$35,675	\$11,148	\$22,355	\$61,280	\$8,387	\$565	\$0
1010000	ELEC PLANT IN SERV 3537000	SG	\$18,406	\$281	\$4,638	\$1,449	\$2,907	\$7,967	\$1,050	\$73	\$0
1010000	ELEC PLANT IN SERV 3540000	SG	\$1,059,259	\$16,151	\$266,931	\$83,415	\$167,289	\$458,513	\$62,752	\$4,229	\$0
1010000	ELEC PLANT IN SERV 3550000	SG	\$683,771	\$10,425	\$172,309	\$53,846	\$107,975	\$295,979	\$40,507	\$2,730	\$0
1010000	ELEC PLANT IN SERV 3560000	SG	\$956,119	\$14,578	\$240,940	\$75,292	\$150,982	\$413,868	\$56,642	\$3,817	\$0
1010000	ELEC PLANT IN SERV 3570000	SG	\$3,327	\$51	\$838	\$262	\$525	\$1,440	\$197	\$13	\$0
1010000	ELEC PLANT IN SERV 3580000	SG	\$7,497	\$114	\$1,899	\$560	\$1,184	\$3,245	\$444	\$30	\$0
1010000	ELEC PLANT IN SERV 3590000	SG	\$11,813	\$180	\$2,977	\$930	\$1,865	\$5,114	\$700	\$47	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	\$168	\$0	\$0	\$0	\$0	\$0	\$168	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	\$729	\$729	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$297	\$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	\$9,103	\$0	\$9,103	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	\$25,121	\$0	\$0	\$0	\$0	\$25,121	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	\$1,302	\$0	\$0	\$1,302	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	\$628	\$0	\$0	\$0	\$628	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	\$48	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	\$980	\$980	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	\$1,164	\$0	\$0	\$0	\$0	\$0	\$1,164	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	\$4,496	\$0	\$4,496	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	\$11,748	\$0	\$0	\$0	\$0	\$11,748	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	\$269	\$0	\$0	\$269	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	\$1,969	\$0	\$0	\$0	\$1,969	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	\$2,891	\$0	\$0	\$0	\$2,891	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	\$4,326	\$4,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$2,169	\$0	\$0	\$0	\$0	\$0	\$2,169	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	\$23,144	\$0	\$23,144	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	\$48,044	\$0	\$0	\$0	\$0	\$48,044	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	\$2,490	\$0	\$0	\$2,490	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$10,464	\$0	\$0	\$0	\$10,464	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$2,605	\$0	\$0	\$0	\$2,605	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	\$22,612	\$22,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	\$28,768	\$0	\$0	\$0	\$0	\$0	\$28,768	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	\$214,447	\$0	\$214,447	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	\$443,735	\$0	\$0	\$0	\$0	\$443,735	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	\$47,934	\$0	\$0	\$47,934	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	\$110,192	\$0	\$0	\$0	\$110,192	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	\$10,123	\$0	\$0	\$0	\$10,123	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$389	\$0	\$0	\$0	\$0	\$0	\$389	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$3,539	\$0	\$3,539	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$5,947	\$0	\$0	\$0	\$0	\$5,947	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$919	\$0	\$0	\$919	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$1,958	\$0	\$0	\$0	\$1,958	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$132	\$0	\$0	\$0	\$132	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$57,966	\$57,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$73,588	\$0	\$0	\$0	\$0	\$0	\$73,588	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$340,076	\$0	\$340,076	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$331,887	\$0	\$0	\$0	\$0	\$331,887	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$94,493	\$0	\$0	\$94,493	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$106,663	\$0	\$0	\$0	\$106,663	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$23,098	\$0	\$0	\$0	\$23,098	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$33,281	\$33,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$35,146	\$0	\$0	\$0	\$0	\$0	\$35,146	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$240,331	\$0	\$240,331	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$216,059	\$0	\$0	\$0	\$0	\$216,059	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$59,807	\$0	\$0	\$59,807	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$86,546	\$0	\$0	\$0	\$86,546	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$12,810	\$0	\$0	\$0	\$12,810	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	\$16,240	\$16,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	\$8,486	\$0	\$0	\$0	\$0	\$0	\$8,486	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	\$86,762	\$0	\$86,762	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	\$175,608	\$0	\$0	\$0	\$0	\$175,608	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	\$16,563	\$0	\$0	\$16,563	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	\$16,700	\$0	\$0	\$0	\$16,700	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	\$4,095	\$0	\$0	\$0	\$4,095	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$17,713	\$17,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$25,341	\$0	\$0	\$0	\$0	\$0	\$25,341	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$162,746	\$0	\$162,746	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$482,679	\$0	\$0	\$0	\$0	\$482,679	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$23,162	\$0	\$0	\$23,162	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$35,748	\$0	\$0	\$0	\$35,748	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$17,038	\$0	\$0	\$0	\$17,038	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	\$49,244	\$49,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	IDU	\$72,437	\$0	\$0	\$0	\$0	\$0	\$72,437	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR	\$404,074	\$0	\$404,074	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT	\$446,531	\$0	\$0	\$0	\$446,531	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA	\$101,293	\$0	\$0	\$101,293	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP	\$89,381	\$0	\$0	\$0	\$89,381	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU	\$13,817	\$0	\$0	\$0	\$13,817	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	CA	\$8,864	\$8,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	IDU	\$7,320	\$0	\$0	\$0	\$0	\$0	\$7,320	\$0	\$0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	OR	\$78,506	\$0	\$78,506	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	UT	\$74,639	\$0	\$0	\$0	\$74,639	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WA	\$19,695	\$0	\$0	\$19,695	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYP	\$14,711	\$0	\$0	\$0	\$14,711	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYU	\$2,323	\$0	\$0	\$0	\$2,323	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	CA	\$14,987	\$14,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	IDU	\$25,205	\$0	\$0	\$0	\$0	\$25,205	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	OR	\$157,666	\$0	\$157,666	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	UT	\$166,359	\$0	\$0	\$0	\$166,359	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WA	\$34,203	\$0	\$0	\$34,203	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYP	\$27,677	\$0	\$0	\$0	\$27,677	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYU	\$8,813	\$0	\$0	\$0	\$8,813	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3700000	METERS	CA	\$4,050	\$4,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3700000	METERS	IDU	\$13,586	\$0	\$0	\$0	\$0	\$13,586	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3700000	METERS	OR	\$59,706	\$0	\$59,706	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3700000	METERS	UT	\$74,301	\$0	\$0	\$0	\$74,301	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3700000	METERS	WA	\$11,478	\$0	\$0	\$11,478	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3700000	METERS	WYP	\$12,021	\$0	\$0	\$0	\$12,021	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3700000	METERS	WYU	\$2,155	\$0	\$0	\$0	\$2,155	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$2,540	\$0	\$2,540	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$4,390	\$0	\$0	\$0	\$4,390	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$515	\$0	\$0	\$515	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$794	\$0	\$0	\$0	\$794	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$152	\$0	\$0	\$0	\$152	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$701	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$634	\$0	\$0	\$0	\$0	\$634	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$22,570	\$0	\$22,570	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$22,576	\$0	\$0	\$0	\$22,576	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$4,131	\$0	\$0	\$4,131	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$7,934	\$0	\$0	\$0	\$7,934	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$2,236	\$0	\$0	\$0	\$2,236	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	IDU	\$93	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	OR	\$228	\$0	\$228	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	UT	\$1,441	\$0	\$0	\$0	\$1,441	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	WYU	\$434	\$0	\$0	\$0	\$434	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CA	\$636	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CN	\$1,129	\$28	\$343	\$78	\$84	\$552	\$44	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	IDU	\$100	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	OR	\$4,376	\$0	\$4,376	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SC	\$5,750	\$125	\$1,537	\$441	\$830	\$2,472	\$329	\$16	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	UT	\$2,543	\$0	\$0	\$0	\$2,543	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WA	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYP	\$1,416	\$0	\$0	\$0	\$1,416	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYU	\$221	\$0	\$0	\$0	\$221	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	IDU	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	UT	\$84	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYP	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYU	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	CA	\$1,883	\$1,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CN	\$7,993	\$195	\$2,430	\$553	\$598	\$3,908	\$310	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$10,247	\$0	\$0	\$0	\$0	\$10,247	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	OR	\$28,951	\$0	\$28,951	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SE	\$9	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SG	\$7,263	\$111	\$1,831	\$572	\$1,147	\$3,145	\$430	\$29	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SO	\$77,643	\$1,687	\$20,731	\$5,951	\$11,187	\$33,335	\$4,431	\$221	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	UT	\$41,813	\$0	\$0	\$0	\$41,813	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WA	\$11,035	\$0	\$0	\$11,035	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$6,216	\$0	\$0	\$0	\$6,216	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$3,320	\$0	\$0	\$0	\$3,320	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$751	\$751	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$3,214	\$79	\$977	\$222	\$240	\$1,572	\$124	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	\$231	\$0	\$0	\$0	\$0	\$0	\$231	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$5,707	\$0	\$5,707	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$16,421	\$357	\$4,990	\$1,260	\$2,369	\$7,059	\$938	\$47
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$2,336	\$0	\$0	\$2,336	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$4,739	\$0	\$0	\$0	\$4,739	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$56	\$0	\$0	\$0	\$56	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CA	\$120	\$120	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CN	\$52	\$0	\$779	\$177	\$192	\$1,254	\$99	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	IDU	\$52	\$0	\$0	\$0	\$0	\$0	\$52	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	OR	\$1,599	\$0	\$1,599	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SG	\$1,862	\$28	\$469	\$147	\$294	\$866	\$110	\$7
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SO	\$20,173	\$439	\$5,393	\$1,548	\$2,910	\$8,672	\$1,153	\$58
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	UT	\$470	\$0	\$0	\$0	\$0	\$470	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WA	\$437	\$0	\$437	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYP	\$530	\$0	\$0	\$0	\$530	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYU	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$164	\$164	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$5,465	\$134	\$1,661	\$378	\$409	\$2,672	\$212	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$601	\$0	\$0	\$0	\$0	\$0	\$601	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$1,576	\$0	\$1,576	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	\$48	\$1	\$12	\$4	\$8	\$20	\$3	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	\$2,231	\$34	\$562	\$176	\$352	\$966	\$132	\$9
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$42,186	\$918	\$11,278	\$3,238	\$6,086	\$18,135	\$2,411	\$120
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$2,131	\$0	\$0	\$0	\$0	\$2,131	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$717	\$0	\$0	\$717	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$2,313	\$0	\$0	\$0	\$2,313	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$88	\$0	\$0	\$0	\$88	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CN	\$6	\$0	\$2	\$0	\$0	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	IDU	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	OR	\$167	\$0	\$167	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SG	\$817	\$12	\$208	\$64	\$129	\$354	\$48	\$3
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SO	\$714	\$16	\$191	\$55	\$103	\$307	\$41	\$2
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	UT	\$86	\$0	\$0	\$0	\$0	\$86	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WA	\$31	\$0	\$0	\$31	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYP	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYU	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$79	\$79	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	\$364	\$0	\$0	\$0	\$0	\$0	\$364	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	\$1,947	\$0	\$1,947	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	\$450	\$7	\$113	\$35	\$71	\$195	\$27	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	\$1,162	\$25	\$311	\$89	\$168	\$500	\$66	\$3
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	\$2,523	\$0	\$0	\$0	\$0	\$2,523	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	\$334	\$0	\$0	\$334	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	\$489	\$0	\$0	\$0	\$489	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$26	\$0	\$0	\$0	\$26	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	OR	\$249	\$0	\$249	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SG	\$54	\$1	\$14	\$4	\$8	\$23	\$3	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	UT	\$246	\$5	\$66	\$19	\$35	\$106	\$14	\$1
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WA	\$280	\$0	\$0	\$0	\$0	\$280	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	\$53	\$0	\$0	\$53	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WYU	\$58	\$0	\$0	\$0	\$58	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$580	\$580	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$1,368	\$0	\$0	\$0	\$0	\$0	\$1,368	\$0
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$6,533	\$0	\$6,533	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	\$191	\$3	\$47	\$14	\$33	\$81	\$12	\$1
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	\$6,881	\$105	\$1,734	\$542	\$1,087	\$2,979	\$408	\$27
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$1,061	\$23	\$284	\$81	\$153	\$456	\$61	\$3
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$7,555	\$0	\$0	\$0	\$0	\$7,555	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$970	\$0	\$0	\$970	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$1,625	\$0	\$0	\$0	\$1,625	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$392	\$0	\$0	\$0	\$392	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	\$936	\$936	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	\$2,512	\$0	\$0	\$0	\$0	\$0	\$2,512	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	\$9,987	\$0	\$9,987	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	\$206	\$3	\$50	\$15	\$36	\$87	\$13	\$1
1010000	ELEC PLANT IN SERV 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	\$6,179	\$94	\$1,557	\$487	\$976	\$2,675	\$366	\$25
1010000	ELEC PLANT IN SERV 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	\$489	\$11	\$131	\$38	\$71	\$210	\$28	\$1
1010000	ELEC PLANT IN SERV 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	\$15,446	\$0	\$0	\$0	\$0	\$15,446	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	\$2,627	\$0	\$0	\$2,627	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	\$3,225	\$0	\$0	\$0	\$3,225	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	\$705	\$0	\$0	\$0	\$705	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR	\$76	\$0	\$76	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SE	\$4	\$0	\$1	\$0	\$1	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SG	\$3,497	\$53	\$899	\$275	\$551	\$1,511	\$207	\$14
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SO	\$125	\$0	\$0	\$0	\$125	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CA	\$494	\$494	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	IDU	\$924	\$0	\$0	\$0	\$0	\$924	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	OR	\$3,261	\$0	\$3,261	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SE	\$31	\$0	\$8	\$2	\$5	\$13	\$2	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SG	\$2,178	\$33	\$549	\$172	\$344	\$943	\$129	\$9
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SO	\$620	\$13	\$166	\$48	\$89	\$266	\$35	\$2
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT	\$5,208	\$0	\$0	\$0	\$0	\$5,208	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA	\$687	\$0	\$0	\$687	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP	\$2,087	\$0	\$0	\$0	\$2,087	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU	\$320	\$0	\$0	\$0	\$320	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	\$70	\$0	\$0	\$0	\$0	\$70	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	\$294	\$0	\$294	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	\$272	\$4	\$69	\$21	\$43	\$118	\$16	\$1
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	\$20	\$0	\$5	\$2	\$3	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	\$188	\$0	\$0	\$0	\$188	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	\$103	\$0	\$0	\$103	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	\$373	\$6	\$94	\$29	\$59	\$162	\$22	\$1
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	\$381	\$8	\$102	\$29	\$55	\$164	\$22	\$1
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	\$883	\$0	\$0	\$0	\$0	\$883	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	\$3,076	\$67	\$822	\$236	\$444	\$1,322	\$176	\$9
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	\$232	\$232	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	\$426	\$0	\$0	\$0	\$0	\$426	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	\$3,003	\$0	\$3,003	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG	\$5,366	\$82	\$1,352	\$423	\$847	\$2,323	\$318	\$21
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	\$319	\$7	\$85	\$24	\$46	\$137	\$18	\$1
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	\$3,459	\$0	\$0	\$0	\$0	\$3,459	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	\$745	\$0	\$0	\$745	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	\$1,046	\$0	\$0	\$0	\$1,046	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	CA	\$766	\$766	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU	\$1,957	\$0	\$0	\$0	\$0	\$1,957	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	OR	\$10,665	\$0	\$10,665	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	SE	\$8	\$0	\$1	\$0	\$1	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	SG	\$24,804	\$378	\$6,250	\$1,953	\$3,917	\$10,737	\$1,469	\$99
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	SO	\$3,766	\$82	\$1,007	\$289	\$543	\$1,619	\$215	\$11
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	\$12,640	\$0	\$0	\$0	\$0	\$12,640	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	WA	\$2,896	\$0	\$0	\$2,896	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP	\$3,877	\$0	\$0	\$0	\$3,877	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU	\$486	\$0	\$0	\$0	\$486	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	\$483	\$483	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	\$1,366	\$0	\$0	\$0	\$0	\$1,366	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	\$9,106	\$0	\$9,106	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG	\$6,723	\$103	\$1,694	\$529	\$1,062	\$2,910	\$396	\$27
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	\$5,160	\$112	\$1,380	\$396	\$744	\$2,218	\$295	\$15
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	\$7,568	\$0	\$0	\$0	\$0	\$7,568	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	\$1,686	\$0	\$0	\$1,686	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	\$2,569	\$0	\$0	\$0	\$2,569	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	\$554	\$0	\$0	\$0	\$554	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	\$1,139	\$1,139	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	\$1,951	\$0	\$0	\$0	\$0	\$1,951	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	\$6,900	\$0	\$6,900	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	\$384	\$6	\$97	\$30	\$61	\$166	\$23	\$2



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	\$54	\$1	\$14	\$4	\$8	\$23	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	\$6,381	\$0	\$0	\$0	\$0	\$6,381	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	\$1,636	\$0	\$0	\$1,636	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYPP	\$3,310	\$0	\$0	\$0	\$3,310	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	\$489	\$0	\$0	\$0	\$489	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$173	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$833	\$0	\$833	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$124	\$2	\$31	\$10	\$20	\$54	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$1,715	\$0	\$0	\$0	\$205	\$1,715	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$205	\$0	\$0	\$0	\$205	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$210	\$0	\$0	\$0	\$210	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$1,543	\$1,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$2,943	\$0	\$0	\$0	\$0	\$0	\$2,943	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$12,942	\$0	\$12,942	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	\$1,243	\$19	\$313	\$98	\$196	\$639	\$74	\$5	\$0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$16,534	\$0	\$0	\$0	\$0	\$16,534	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$3,248	\$0	\$0	\$3,248	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$4,283	\$0	\$0	\$0	\$4,283	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$1,114	\$0	\$0	\$0	\$1,114	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	\$413	\$0	\$413	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	\$3,653	\$56	\$920	\$288	\$577	\$1,581	\$216	\$15	\$0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SO	\$9	\$9	\$2	\$1	\$1	\$4	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	\$928	\$0	\$928	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	\$35	\$1	\$9	\$3	\$6	\$15	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	\$30,600	\$467	\$7,711	\$2,410	\$4,832	\$13,246	\$1,813	\$122	\$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	\$735	\$16	\$196	\$56	\$106	\$316	\$42	\$2	\$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	\$1,824	\$0	\$0	\$0	\$0	\$1,824	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	\$164	\$0	\$0	\$0	\$164	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$843	\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$2,012	\$0	\$0	\$0	\$0	\$0	\$2,012	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$9,155	\$0	\$9,155	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$154	\$2	\$39	\$12	\$24	\$67	\$9	\$1	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$254	\$6	\$68	\$19	\$37	\$109	\$14	\$1	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$13,783	\$0	\$0	\$0	\$0	\$13,783	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$1,785	\$0	\$0	\$1,785	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$3,734	\$0	\$0	\$0	\$3,734	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$836	\$0	\$0	\$0	\$836	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	\$502	\$502	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	\$1,060	\$0	\$0	\$0	\$0	\$0	\$1,060	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	\$1,676	\$0	\$1,676	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	\$10	\$0	\$2	\$1	\$4	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	\$5,232	\$80	\$1,318	\$412	\$826	\$2,265	\$310	\$21	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	\$234	\$5	\$63	\$18	\$34	\$101	\$13	\$1	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	\$4,118	\$0	\$0	\$0	\$0	\$4,118	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	\$899	\$0	\$0	\$899	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	\$1,070	\$0	\$0	\$0	\$1,070	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	\$648	\$0	\$0	\$0	\$648	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	\$4,455	\$4,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	\$2,898	\$71	\$881	\$200	\$217	\$1,417	\$112	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	\$8,685	\$0	\$0	\$0	\$0	\$0	\$8,685	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	\$48,845	\$0	\$48,845	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	\$200	\$3	\$49	\$15	\$35	\$85	\$13	\$1	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	\$125,192	\$1,909	\$31,548	\$9,859	\$19,769	\$54,191	\$7,417	\$500	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	\$67,201	\$1,462	\$17,966	\$5,158	\$9,695	\$26,889	\$3,840	\$192	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	\$47,986	\$0	\$0	\$0	\$0	\$47,986	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	\$11,874	\$0	\$0	\$11,874	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	\$24,052	\$0	\$0	\$0	\$24,052	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	\$4,708	\$0	\$0	\$0	\$4,708	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	\$289	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	\$340	\$0	\$0	\$0	\$0	\$0	\$340	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	\$2,612	\$0	\$2,612	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	\$84	\$1	\$20	\$6	\$14	\$35	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	\$3,745	\$57	\$944	\$295	\$591	\$1,621	\$222	\$15	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	\$485	\$11	\$130	\$37	\$70	\$209	\$28	\$1	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	\$2,434	\$0	\$0	\$0	\$0	\$2,434	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	\$683	\$0	\$0	\$683	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	\$835	\$0	\$0	\$0	\$835	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wvoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYU	\$137	\$0	\$0	\$0	\$137	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CA	\$53	\$53	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CN	\$216	\$5	\$66	\$15	\$16	\$106	\$8	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	IDU	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	OR	\$1,085	\$0	\$1,085	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SG	\$2,218	\$34	\$659	\$175	\$360	\$960	\$131	\$9
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SO	\$2,878	\$63	\$769	\$221	\$415	\$1,237	\$164	\$8
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	UT	\$924	\$0	\$0	\$0	\$924	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WA	\$209	\$0	\$0	\$209	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYP	\$177	\$0	\$0	\$0	\$177	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYU	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3992100	LAND OWNED IN FEE	SE	\$2,835	\$40	\$646	\$199	\$456	\$1,117	\$168	\$10
1010000	ELEC PLANT IN SERV 3992200	LAND RIGHTS	SE	\$52,551	\$789	\$12,890	\$3,951	\$9,087	\$22,275	\$3,356	\$193
1010000	ELEC PLANT IN SERV 3993000	ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	\$43,161	\$648	\$10,587	\$3,253	\$7,463	\$18,295	\$2,756	\$159
1010000	ELEC PLANT IN SERV 3994100	SURFACE - PLANT EQUIPMENT	SE	\$14,056	\$211	\$3,448	\$1,060	\$2,430	\$6,958	\$598	\$52
1010000	ELEC PLANT IN SERV 3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	\$3,425	\$51	\$840	\$258	\$592	\$1,452	\$219	\$13
1010000	ELEC PLANT IN SERV 3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	\$74,471	\$1,118	\$18,266	\$5,614	\$12,877	\$31,566	\$4,756	\$274
1010000	ELEC PLANT IN SERV 3994600	LONGWALL SHIELDS	SE	\$24,487	\$368	\$6,008	\$1,846	\$4,234	\$10,379	\$1,564	\$60
1010000	ELEC PLANT IN SERV 3994700	LONGWALL EQUIPMENT	SE	\$9,116	\$137	\$2,236	\$687	\$1,576	\$3,864	\$582	\$34
1010000	ELEC PLANT IN SERV 3994800	MAINLINE EXTENSION	SE	\$20,165	\$303	\$4,948	\$1,520	\$3,487	\$8,547	\$1,288	\$74
1010000	ELEC PLANT IN SERV 3994900	SECTION EXTENSION	SE	\$7,062	\$106	\$1,732	\$532	\$1,221	\$2,993	\$451	\$26
1010000	ELEC PLANT IN SERV 3995100	VEHICLES	SE	\$1,289	\$19	\$316	\$97	\$223	\$546	\$82	\$5
1010000	ELEC PLANT IN SERV 3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	\$6,158	\$92	\$1,511	\$464	\$1,065	\$2,610	\$393	\$23
1010000	ELEC PLANT IN SERV 3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	\$2,391	\$36	\$586	\$180	\$413	\$1,013	\$153	\$9
1010000	ELEC PLANT IN SERV 3996100	COMPUTERS - MAINFRAME	SE	\$419	\$6	\$103	\$32	\$73	\$178	\$27	\$2
1010000	ELEC PLANT IN SERV 3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	\$38,734	\$581	\$9,501	\$2,920	\$6,698	\$16,419	\$2,474	\$143
1010000 Total				\$23,894,360	\$519,471	\$6,390,340	\$1,833,537	\$3,444,087	\$10,273,754	\$1,365,025	\$68,146
1019000	ELEC PLT IN SERV-OTH 140109	Land-Non-Rec	SG	-\$7	-\$2	-\$2	-\$1	-\$1	-\$3	-\$0	-\$0
1019000	ELEC PLT IN SERV-OTH 140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-\$43	-\$1	-\$12	-\$3	-\$6	-\$19	-\$2	-\$0
1019000	ELEC PLT IN SERV-OTH 140139	PRODUCTION PLANT-NON-RECONCILED	SG	-\$1,224	-\$19	-\$308	-\$96	-\$193	-\$530	-\$72	-\$5
1019000	ELEC PLT IN SERV-OTH 140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH 140149	TRANS PLANT NON-RECONCILED	SG	-\$4,190	-\$64	-\$1,056	-\$330	-\$662	-\$1,814	-\$248	-\$17
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIB-NON-RECONCILED	CA	-\$80	-\$80	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIB-NON-RECONCILED	IDU	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIB-NON-RECONCILED	OR	-\$984	\$0	-\$984	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIB-NON-RECONCILED	SNPE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIB-NON-RECONCILED	UT	-\$3,223	\$0	\$0	\$0	-\$3,223	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIB-NON-RECONCILED	WA	-\$139	\$0	\$0	-\$139	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIB-NON-RECONCILED	WYU	-\$263	\$0	\$0	\$0	-\$263	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH 140189	MOTOR VEHMOBILE PLANT - IN SERVICE-NON-	WYU	-\$184	-\$4	-\$49	-\$14	-\$26	-\$79	-\$10	-\$1
1019000	ELEC PLT IN SERV-OTH 140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH 140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-\$10	\$0	-\$3	-\$1	-\$1	-\$4	-\$1	-\$0
1019000	ELEC PLT IN SERV-OTH 141209	OTHER INTANGIBLE NON-RECONCILED	SO	-\$194	-\$4	-\$52	-\$15	-\$28	-\$83	-\$11	-\$1
1019000 Total				-\$10,521	-\$172	-\$2,465	-\$598	-\$1,181	-\$5,754	-\$327	-\$23
1020000	ELEC PL PUR OR SLD 0	ELECTRIC PLANT PURCHASED OR SOLD	SG	\$28	\$0	\$7	\$2	\$4	\$12	\$2	\$0
1020000 Total				\$28	\$0	\$7	\$2	\$4	\$12	\$2	\$0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	\$978	\$0	\$0	\$0	\$0	\$0	\$978	\$0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	\$5,039	\$0	\$5,039	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	\$7,764	\$0	\$0	\$0	\$7,764	\$0	\$0	\$0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	\$1,419	\$0	\$0	\$1,419	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	\$3,972	\$0	\$0	\$0	\$3,972	\$0	\$0	\$0
1061000 Total				\$20,671	\$1,500	\$5,039	\$1,419	\$3,972	\$7,764	\$978	\$0
1062000	TRAN COMP CONST NOT 0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	\$132,960	\$2,027	\$33,506	\$10,470	\$20,996	\$67,553	\$7,877	\$531
1062000 Total				\$132,960	\$2,027	\$33,506	\$10,470	\$20,996	\$67,553	\$7,877	\$531
1063000	PROD COMP CONST NOT 0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	\$1,617	\$25	\$408	\$127	\$255	\$700	\$96	\$6
1063000 Total				\$1,617	\$25	\$408	\$127	\$255	\$700	\$96	\$6
1064000	GEN COMP CONST NOT 0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	\$5,111	\$111	\$1,366	\$392	\$737	\$2,197	\$292	\$15
1064000 Total				\$5,111	\$111	\$1,366	\$392	\$737	\$2,197	\$292	\$15
Grand Total				\$24,044,227	\$522,961	\$6,428,200	\$1,845,350	\$3,468,871	\$10,336,226	\$1,373,942	\$68,675



Capital Lease (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS 3908000	OR	\$5,585	\$0	\$5,585	\$0	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS 3908000	SG	\$33,745	\$515	\$8,504	\$2,657	\$5,329	\$14,607	\$1,999	\$135	\$0
1011000	PRPTY UND CPTL LSS 3908000	SO	\$12,664	\$275	\$3,386	\$972	\$1,827	\$5,444	\$724	\$36	\$0
1011000	PRPTY UND CPTL LSS 3908000	UT	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS 3908000	WYP	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
1011000 Total			\$65,096	\$790	\$17,475	\$3,629	\$8,544	\$31,765	\$2,723	\$171	\$0
1011500	CAP LEASES#ACCM AMRT 3908000	OR	-\$2,433	\$0	-\$2,433	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT 3908000	SG	-\$5,600	-\$85	-\$1,411	-\$441	-\$884	-\$2,424	-\$332	-\$22	\$0
1011500	CAP LEASES#ACCM AMRT 3908000	SO	\$98	\$2	\$26	\$8	\$14	\$42	\$6	\$0	\$0
1011500	CAP LEASES#ACCM AMRT 3908000	UT	-\$3,096	\$0	\$0	\$0	\$0	-\$3,096	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT 3908000	WYP	-\$1,123	\$0	\$0	\$0	-\$1,123	\$0	\$0	\$0	\$0
1011500 Total			-\$12,153	-\$83	-\$3,817	-\$433	-\$1,993	-\$5,478	-\$326	-\$22	\$0
1011950	CAP LEASES#ACCM AMRT 146450	OR	-\$142	\$0	-\$142	\$0	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT 146450	SG	-\$910	-\$14	-\$229	-\$72	-\$144	-\$394	-\$54	-\$4	\$0
1011950	CAP LEASES#ACCM AMRT 146450	SO	-\$8,673	-\$189	-\$2,319	-\$666	-\$1,251	-\$3,729	-\$496	-\$25	\$0
1011950	CAP LEASES#ACCM AMRT 146450	WYP	-\$255	\$0	\$0	\$0	-\$255	\$0	\$0	\$0	\$0
1011950 Total			-\$9,980	-\$203	-\$2,690	-\$737	-\$1,650	-\$4,123	-\$550	-\$28	\$0
1110000	AC PR AMR EL PT SR 3908000	OR	-\$199	\$0	-\$199	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3908000	SG	-\$421	-\$6	-\$106	-\$33	-\$66	-\$182	-\$25	-\$2	\$0
1110000	AC PR AMR EL PT SR 3908000	SO	\$55	\$1	\$15	\$4	\$8	\$23	\$3	\$0	\$0
1110000	AC PR AMR EL PT SR 3908000	UT	-\$122	\$0	\$0	\$0	\$0	-\$122	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3908000	WYP	-\$81	\$0	\$0	\$0	-\$81	\$0	\$0	\$0	\$0
1110000 Total			-\$768	-\$5	-\$290	-\$29	-\$140	-\$281	-\$22	-\$2	\$0
1119000	AC PR AMR EL PT SR-O 146450	OR	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O 146450	SG	\$910	\$14	\$229	\$72	\$144	\$394	\$54	\$4	\$0
1119000	AC PR AMR EL PT SR-O 146450	SO	\$8,673	\$189	\$2,319	\$666	\$1,251	\$3,729	\$496	\$25	\$0
1119000	AC PR AMR EL PT SR-O 146450	WYP	\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0
1119000 Total			\$9,980	\$203	\$2,690	\$737	\$1,650	\$4,123	\$550	\$28	\$0
Grand Total			\$52,175	\$701	\$13,367	\$3,167	\$6,411	\$26,007	\$2,375	\$147	\$0



Plant Held for Future Use (Actuals)

13 Month Average as of December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	\$8,923	\$136	\$2,249	\$703	\$1,409	\$3,863	\$529	\$36	\$0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	\$2,938	\$45	\$740	\$231	\$464	\$1,272	\$174	\$12	\$0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	\$626	\$10	\$158	\$49	\$99	\$271	\$37	\$2	\$0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	\$683	\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	\$746	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	\$4,847	\$0	\$0	\$0	\$0	\$4,847	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	3992200	LAND RIGHTS	SE	\$953	\$14	\$234	\$72	\$165	\$404	\$61	\$4	\$0
1050000 Total					\$23,225	\$888	\$7,635	\$1,055	\$2,137	\$10,657	\$801	\$53	\$0
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	\$27,912	\$419	\$6,846	\$2,104	\$4,826	\$11,831	\$1,783	\$103	\$0
1059000 Total					\$27,912	\$419	\$6,846	\$2,104	\$4,826	\$11,831	\$1,783	\$103	\$0
Grand Total					\$51,137	\$1,307	\$14,481	\$3,159	\$6,963	\$22,488	\$2,583	\$156	\$0



Deferred Debits (Actuals)

13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	\$2,544	\$38	\$624	\$192	\$440	\$1,078	\$162	\$9	\$0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	-\$157	-\$2	-\$38	-\$12	-\$27	-\$67	-\$10	-\$1	\$0
1861000 Total					\$2,387	\$36	\$585	\$180	\$413	\$1,012	\$152	\$9	\$0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	\$134	\$3	\$36	\$10	\$19	\$57	\$8	\$0	\$0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHEP	\$2,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,726
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCB LOC/SBBPA COSTS	OTHEP	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCB MADE CONVERSION COSTS	OTHEP	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHEP	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$709
1861200 Total					\$4,047	\$3	\$37	\$11	\$20	\$59	\$8	\$0	\$3,910
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	\$1,284	\$19	\$315	\$97	\$222	\$544	\$82	\$5	\$0
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	\$3,184	\$48	\$781	\$240	\$551	\$1,350	\$203	\$12	\$0
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	\$4,817	\$72	\$1,181	\$363	\$833	\$2,042	\$308	\$18	\$0
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	\$2,917	\$44	\$715	\$220	\$504	\$1,236	\$186	\$11	\$0
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	\$388	\$6	\$95	\$29	\$67	\$164	\$25	\$1	\$0
1865000 Total					\$12,589	\$189	\$3,088	\$949	\$2,177	\$5,336	\$804	\$46	\$0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	\$84	\$1	\$20	\$6	\$14	\$35	\$5	\$0	\$0
1867000 Total					\$84	\$1	\$20	\$6	\$14	\$35	\$5	\$0	\$0
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	\$2,265	\$35	\$571	\$178	\$358	\$981	\$134	\$9	\$0
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	\$102	\$2	\$26	\$8	\$16	\$44	\$6	\$0	\$0
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	\$630	\$10	\$159	\$50	\$99	\$273	\$37	\$3	\$0
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	\$12,812	\$195	\$3,229	\$1,009	\$2,023	\$5,546	\$759	\$51	\$0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	\$392	\$6	\$99	\$31	\$62	\$170	\$23	\$2	\$0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	\$1,097	\$17	\$277	\$86	\$173	\$475	\$65	\$4	\$0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	\$2,268	\$35	\$572	\$179	\$358	\$982	\$134	\$9	\$0
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	\$48	\$1	\$12	\$4	\$8	\$21	\$3	\$0	\$0
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHEP	\$6,779	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,779
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHEP	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	\$16,036	\$245	\$4,041	\$1,263	\$2,532	\$6,942	\$950	\$64	\$0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	\$11,331	\$173	\$2,855	\$892	\$1,789	\$4,905	\$671	\$45	\$0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	\$3,941	\$60	\$993	\$310	\$622	\$1,706	\$233	\$16	\$0
1868000 Total					\$57,828	\$776	\$12,833	\$4,010	\$8,041	\$22,043	\$3,017	\$203	\$6,904
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	\$775	\$12	\$195	\$61	\$122	\$335	\$46	\$3	\$0
1868200 Total					\$775	\$12	\$195	\$61	\$122	\$335	\$46	\$3	\$0
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	\$3,963	\$60	\$999	\$312	\$626	\$1,716	\$235	\$16	\$0
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHEP	\$6,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,081
1869000 Total					\$10,045	\$60	\$999	\$312	\$626	\$1,716	\$235	\$16	\$6,081
Grand Total					\$87,754	\$1,078	\$17,757	\$5,529	\$11,413	\$30,536	\$4,267	\$278	\$16,895



Material & Supplies (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0	\$2,793	\$42	\$685	\$211	\$483	\$1,184	\$178	\$10	\$0
1511100 Total			\$2,793	\$42	\$685	\$211	\$483	\$1,184	\$178	\$10	\$0
1511120	COAL INVNTY-HUNTER	0	\$74,247	\$1,114	\$18,211	\$5,597	\$12,838	\$31,471	\$4,742	\$273	\$0
1511120 Total			\$74,247	\$1,114	\$18,211	\$5,597	\$12,838	\$31,471	\$4,742	\$273	\$0
1511130	COAL INVNTY-HTG	0	\$33,998	\$510	\$8,339	\$2,563	\$5,879	\$14,411	\$2,171	\$125	\$0
1511130 Total			\$33,998	\$510	\$8,339	\$2,563	\$5,879	\$14,411	\$2,171	\$125	\$0
1511140	COAL INVNTY-JB	0	\$26,946	\$404	\$6,609	\$2,031	\$4,659	\$11,422	\$1,721	\$99	\$0
1511140 Total			\$26,946	\$404	\$6,609	\$2,031	\$4,659	\$11,422	\$1,721	\$99	\$0
1511160	COAL INVNTY-NAU	0	\$9,853	\$148	\$2,417	\$743	\$1,704	\$4,177	\$629	\$36	\$0
1511160 Total			\$9,853	\$148	\$2,417	\$743	\$1,704	\$4,177	\$629	\$36	\$0
1511170	COAL INVNTY-CPP	0	\$41,649	\$625	\$10,216	\$3,139	\$7,202	\$17,654	\$2,660	\$153	\$0
1511170 Total			\$41,649	\$625	\$10,216	\$3,139	\$7,202	\$17,654	\$2,660	\$153	\$0
1511180	COAL INVNTY-WYODAK	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	COAL INVNTY-CHOLLA	0	\$13,217	\$198	\$3,242	\$996	\$2,285	\$5,602	\$844	\$49	\$0
1511200 Total			\$13,217	\$198	\$3,242	\$996	\$2,285	\$5,602	\$844	\$49	\$0
1511300	COAL INVNTY-COLSTRI	0	\$1,547	\$23	\$379	\$117	\$267	\$656	\$99	\$6	\$0
1511300 Total			\$1,547	\$23	\$379	\$117	\$267	\$656	\$99	\$6	\$0
1511400	COAL INVNTY-CRAIG	0	\$8,434	\$127	\$2,069	\$636	\$1,458	\$3,575	\$539	\$31	\$0
1511400 Total			\$8,434	\$127	\$2,069	\$636	\$1,458	\$3,575	\$539	\$31	\$0
1511500	COAL INV-DEER CREEK	0	\$463	\$7	\$114	\$35	\$80	\$196	\$30	\$2	\$0
1511500 Total			\$463	\$7	\$114	\$35	\$80	\$196	\$30	\$2	\$0
1511600	COAL INVNTY-DJ	0	\$7,758	\$116	\$1,903	\$585	\$1,341	\$3,288	\$495	\$29	\$0
1511600 Total			\$7,758	\$116	\$1,903	\$585	\$1,341	\$3,288	\$495	\$29	\$0
1511700	COAL INVNTY-RG	0	\$34,081	\$512	\$8,360	\$2,569	\$5,893	\$14,446	\$2,177	\$125	\$0
1511700 Total			\$34,081	\$512	\$8,360	\$2,569	\$5,893	\$14,446	\$2,177	\$125	\$0
1511800	COAL INVNTY	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	COAL INVNTY-HAYDEN	0	\$2,681	\$40	\$658	\$202	\$464	\$1,136	\$171	\$10	\$0
1511900 Total			\$2,681	\$40	\$658	\$202	\$464	\$1,136	\$171	\$10	\$0
1512000	NATURAL GAS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150	NATURAL GAS-LTTL MT	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	NATURAL GAS-WV	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	NATURAL GAS-CLAY BAS	0	\$2,959	\$44	\$726	\$223	\$512	\$1,254	\$189	\$11	\$0
1512180 Total			\$2,959	\$44	\$726	\$223	\$512	\$1,254	\$189	\$11	\$0
1512190	NATURAL GAS-CHEHALIS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512190 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700	NATURAL GAS-GADSBY	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512800	OIL INVNTY-B H P&L	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514000	FUEL STK-FUEL OIL	0	\$3,777	\$57	\$926	\$285	\$653	\$1,601	\$241	\$14	\$0
1514000 Total			\$3,777	\$57	\$926	\$285	\$653	\$1,601	\$241	\$14	\$0
1514300	OIL INVNTY-COLSTRIP	0	\$151	\$2	\$37	\$11	\$26	\$64	\$10	\$1	\$0
1514300 Total			\$151	\$2	\$37	\$11	\$26	\$64	\$10	\$1	\$0
1514400	OIL INVNTY-CRAIG	0	\$79	\$1	\$19	\$6	\$14	\$33	\$5	\$0	\$0
1514400 Total			\$79	\$1	\$19	\$6	\$14	\$33	\$5	\$0	\$0
1514800	OIL INVNTY-OTHER	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514900	OIL INVNTY-HAYDEN	0	\$72	\$1	\$18	\$5	\$12	\$31	\$5	\$0	\$0
1514900 Total			\$72	\$1	\$18	\$5	\$12	\$31	\$5	\$0	\$0
1541000	PLNT M&S STK CNTRL	0	\$-148	\$-3	\$-40	\$-11	\$-21	\$-64	\$-8	\$0	\$0
1541000	PLNT M&S STK CNTRL	1510	\$21,382	\$326	\$5,388	\$1,684	\$3,376	\$9,255	\$1,267	\$85	\$0
1541000	PLNT M&S STK CNTRL	1515	\$10,523	\$160	\$2,652	\$829	\$1,662	\$4,555	\$623	\$42	\$0
1541000	PLNT M&S STK CNTRL	1520	\$5,256	\$80	\$1,325	\$414	\$830	\$2,275	\$311	\$21	\$0
1541000	PLNT M&S STK CNTRL	1525	\$4,224	\$64	\$1,064	\$333	\$667	\$1,828	\$250	\$17	\$0



Material & Supplies (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 1530	SG	\$3,996	\$61	\$1,007	\$315	\$631	\$1,730	\$237	\$16	\$0
1541000	PLNT M&S STK CNTRL 1535	SG	\$13,311	\$203	\$3,354	\$1,048	\$2,102	\$5,762	\$789	\$53	\$0
1541000	PLNT M&S STK CNTRL 1540	SG	\$15,392	\$235	\$3,879	\$1,212	\$2,431	\$6,663	\$912	\$61	\$0
1541000	PLNT M&S STK CNTRL 1545	SG	\$22,911	\$349	\$5,774	\$1,804	\$3,618	\$9,917	\$1,357	\$91	\$0
1541000	PLNT M&S STK CNTRL 1550	SG	\$1,093	\$17	\$275	\$86	\$173	\$473	\$65	\$4	\$0
1541000	PLNT M&S STK CNTRL 1560	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 1565	SG	\$3,220	\$49	\$811	\$254	\$508	\$1,394	\$191	\$13	\$0
1541000	PLNT M&S STK CNTRL 1570	SG	\$3,060	\$47	\$771	\$241	\$483	\$1,325	\$181	\$12	\$0
1541000	PLNT M&S STK CNTRL 1580	SG	\$2,962	\$45	\$746	\$233	\$468	\$1,282	\$175	\$12	\$0
1541000	PLNT M&S STK CNTRL 1650	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 1675	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 1680	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 1700	SG	\$669	\$10	\$169	\$53	\$106	\$290	\$40	\$3	\$0
1541000	PLNT M&S STK CNTRL 1705	SG	\$694	\$11	\$175	\$55	\$110	\$300	\$41	\$3	\$0
1541000	PLNT M&S STK CNTRL 1715	SG	\$811	\$12	\$204	\$64	\$128	\$351	\$48	\$3	\$0
1541000	PLNT M&S STK CNTRL 1725	SG	\$1,178	\$18	\$297	\$93	\$186	\$510	\$70	\$5	\$0
1541000	PLNT M&S STK CNTRL 1730	SG	\$771	\$12	\$194	\$61	\$122	\$334	\$46	\$3	\$0
1541000	PLNT M&S STK CNTRL 1740	SG	\$436	\$7	\$110	\$34	\$69	\$189	\$26	\$2	\$0
1541000	PLNT M&S STK CNTRL 1745	SG	\$678	\$10	\$171	\$53	\$107	\$293	\$40	\$3	\$0
1541000	PLNT M&S STK CNTRL 1799	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2005	WYP	\$452	\$0	\$0	\$0	\$452	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2010	WYP	\$156	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2015	WYP	\$316	\$0	\$0	\$0	\$316	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2020	WYP	\$689	\$0	\$0	\$0	\$689	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2030	WYP	\$727	\$0	\$0	\$0	\$727	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2035	WYP	\$417	\$0	\$0	\$0	\$417	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2040	WYU	\$688	\$0	\$0	\$0	\$688	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2045	WYU	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2050	WYU	\$572	\$0	\$0	\$0	\$572	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2060	WYP	\$1,452	\$0	\$0	\$0	\$1,452	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2065	WYP	\$619	\$0	\$0	\$0	\$619	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2070	WYP	\$368	\$0	\$0	\$0	\$368	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2075	IDU	\$1,197	\$0	\$0	\$0	\$0	\$0	\$1,197	\$0	\$0
1541000	PLNT M&S STK CNTRL 2085	IDU	\$814	\$0	\$0	\$0	\$0	\$0	\$814	\$0	\$0
1541000	PLNT M&S STK CNTRL 2090	IDU	\$77	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0
1541000	PLNT M&S STK CNTRL 2095	IDU	\$158	\$0	\$0	\$0	\$0	\$0	\$158	\$0	\$0
1541000	PLNT M&S STK CNTRL 2100	IDU	\$213	\$0	\$0	\$0	\$0	\$0	\$213	\$0	\$0
1541000	PLNT M&S STK CNTRL 2110	UT	\$469	\$0	\$0	\$0	\$0	\$469	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2205	UT	\$217	\$0	\$0	\$0	\$0	\$217	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2210	UT	\$1,207	\$0	\$0	\$0	\$0	\$1,207	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2215	UT	\$556	\$0	\$0	\$0	\$0	\$556	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2220	UT	\$8,655	\$0	\$0	\$0	\$0	\$8,655	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2225	UT	\$65	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2230	UT	\$891	\$0	\$0	\$0	\$0	\$891	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2235	UT	\$713	\$0	\$0	\$0	\$0	\$713	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2240	UT	\$393	\$0	\$0	\$0	\$0	\$393	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2245	UT	\$415	\$0	\$0	\$0	\$0	\$415	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2405	UT	\$1,368	\$0	\$0	\$0	\$0	\$1,368	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2410	UT	\$488	\$0	\$0	\$0	\$0	\$488	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2415	UT	\$339	\$0	\$0	\$0	\$0	\$339	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2420	UT	\$649	\$0	\$0	\$0	\$0	\$649	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2425	UT	\$704	\$0	\$0	\$0	\$0	\$704	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2430	UT	\$638	\$0	\$0	\$0	\$0	\$638	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2435	UT	\$166	\$0	\$0	\$0	\$0	\$166	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2445	UT	\$104	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2450	UT	\$926	\$0	\$0	\$0	\$0	\$926	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2455	UT	\$290	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2460	UT	\$444	\$0	\$0	\$0	\$0	\$444	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2620	WA	\$1,218	\$0	\$0	\$1,218	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2630	WA	\$322	\$0	\$0	\$322	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2635	OR	\$212	\$0	\$212	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2640	OR	\$705	\$0	\$705	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2650	OR	\$199	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2655	OR	\$7,646	\$0	\$7,646	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2660	OR	\$1,093	\$0	\$1,093	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2665	OR	\$639	\$0	\$639	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2675	OR	\$899	\$0	\$899	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2805	OR	\$273	\$0	\$273	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2810	OR	\$223	\$0	\$223	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2830	OR	\$2,161	\$0	\$2,161	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2835	OR	\$682	\$0	\$682	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2840	OR	\$734	\$0	\$734	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2845	OR	\$868	\$0	\$868	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2850	OR	\$1,983	\$0	\$1,983	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2855	OR	\$119	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2860	CA	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2865	CA	\$192	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2870	CA	\$718	\$718	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2875	CA	\$388	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5005	SO	\$144	\$3	\$38	\$11	\$21	\$62	\$8	\$0	\$0
1541000	PLNT M&S STK CNTRL	5110	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5115	SNPD	\$104	\$4	\$28	\$7	\$11	\$50	\$5	\$0	\$0
1541000	PLNT M&S STK CNTRL	5120	OR	\$177	\$0	\$177	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5125	OR	\$5,688	\$0	\$5,688	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5130	OR	\$4,738	\$0	\$4,738	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5135	WA	\$3,958	\$0	\$0	\$3,958	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5140	IDU	\$2,536	\$0	\$0	\$0	\$0	\$0	\$2,536	\$0	\$0
1541000	PLNT M&S STK CNTRL	5145	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5150	UT	\$3,008	\$0	\$0	\$0	\$0	\$3,008	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5155	WYP	\$4,619	\$0	\$0	\$0	\$4,619	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5160	UT	\$15,591	\$0	\$0	\$0	\$0	\$15,591	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5200	SNPD	\$117	\$4	\$31	\$7	\$12	\$56	\$5	\$0	\$0
1541000	PLNT M&S STK CNTRL	5300	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
1541000 Total				\$203,098	\$3,105	\$57,466	\$14,377	\$28,886	\$87,142	\$11,673	\$449	\$0
1541500	OTHER M&S	0	SE	\$198	\$3	\$48	\$15	\$34	\$84	\$13	\$1	\$0
1541500	OTHER M&S	120001	SE	-\$198	-\$3	-\$48	-\$15	-\$34	-\$84	-\$13	-\$1	\$0
1541500	OTHER M&S	120001	SG	\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
1541500	OTHER M&S	120001	SO	\$136	\$3	\$36	\$10	\$20	\$59	\$8	\$0	\$0
1541500 Total				\$149	\$3	\$40	\$11	\$22	\$64	\$9	\$0	\$0
1541900	PLNT M&S GEN JV CUT	0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	120005	SG	\$2,248	\$34	\$566	\$177	\$355	\$973	\$133	\$9	\$0
1541900	PLNT M&S GEN JV CUT	120005	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900 Total				\$2,248	\$34	\$566	\$177	\$355	\$973	\$133	\$9	\$0
1544200	M&S OPR SUP DC MIN	0	SE	\$7,056	\$106	\$1,731	\$532	\$1,220	\$2,991	\$451	\$26	\$0
1544200 Total				\$7,056	\$106	\$1,731	\$532	\$1,220	\$2,991	\$451	\$26	\$0
1549900	CR-OBSOL&SURPL INV	102930	SO	-\$27	-\$1	-\$7	-\$2	-\$4	-\$12	-\$2	\$0	\$0
1549900	CR-OBSOL&SURPL INV	120930	SG	-\$436	-\$7	-\$110	-\$34	-\$69	-\$189	-\$26	-\$2	\$0
1549900	CR-OBSOL&SURPL INV	120930	SO	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
1549900	CR-OBSOL&SURPL INV	120931	SNPD	-\$2,177	-\$75	-\$583	-\$137	-\$233	-\$1,047	-\$102	\$0	\$0
1549900 Total				-\$2,652	-\$83	-\$704	-\$174	-\$307	-\$1,252	-\$130	-\$2	\$0
2531600	WORK CAP DEP-UAMPS	289920	SE	-\$3,669	-\$55	-\$900	-\$277	-\$634	-\$1,555	-\$234	-\$14	\$0
2531600 Total				-\$3,669	-\$55	-\$900	-\$277	-\$634	-\$1,555	-\$234	-\$14	\$0
2531700	WORKG CAP DEP-DG&T	289921	SE	-\$2,692	-\$40	-\$660	-\$203	-\$465	-\$1,141	-\$172	-\$10	\$0
2531700 Total				-\$2,692	-\$40	-\$660	-\$203	-\$465	-\$1,141	-\$172	-\$10	\$0
2531800	WCD-PROVO-PLNT M&S	289922	SG	-\$273	-\$4	-\$69	-\$21	-\$43	-\$118	-\$16	-\$1	\$0
2531800 Total				-\$273	-\$4	-\$69	-\$21	-\$43	-\$118	-\$16	-\$1	\$0
Grand Total				\$467,970	\$7,038	\$122,398	\$34,375	\$74,803	\$199,305	\$28,618	\$1,433	\$0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2013
 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	\$0	\$1	\$0	\$0
1430000 Total					\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0
1431000	EMP ACCOUNTS REC	0			\$4,636	\$101	\$1,240	\$356	\$669	\$1,993	\$265	\$13
1431000 Total					\$4,636	\$101	\$1,240	\$356	\$669	\$1,993	\$265	\$13
1431200	MISC OTHER LOANS-CSS	0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1431200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1433000	JOINT OWNER REC	0			\$19,763	\$430	\$5,284	\$1,517	\$2,851	\$8,496	\$1,129	\$56
1433000 Total					\$19,763	\$430	\$5,284	\$1,517	\$2,851	\$8,496	\$1,129	\$56
1436000	OTH ACCT REC	0			-\$335	-\$7	-\$89	-\$26	-\$48	-\$144	-\$19	-\$1
1436000 Total					-\$335	-\$7	-\$89	-\$26	-\$48	-\$144	-\$19	-\$1
1437000	CSS OAR BILLINGS	0			\$2,571	\$56	\$687	\$197	\$371	\$1,105	\$147	\$7
1437000 Total					\$2,571	\$56	\$687	\$197	\$371	\$1,105	\$147	\$7
1437100	CSS OAR BILLINGS-WOR	0			-\$694	-\$15	-\$186	-\$53	-\$100	-\$298	-\$40	-\$2
1437100 Total					-\$694	-\$15	-\$186	-\$53	-\$100	-\$298	-\$40	-\$2
2300000	ASSET RETIREMENT OBL	284915			-\$4,484	-\$67	-\$1,100	-\$338	-\$775	-\$1,901	-\$286	-\$17
2300000	ASSET RETIREMENT OBL	284980			-\$1,804	-\$27	-\$442	-\$136	-\$312	-\$765	-\$115	-\$7
2300000 Total					-\$6,288	-\$94	-\$1,542	-\$474	-\$1,087	-\$2,665	-\$402	-\$23
2320000	ACCOUNTS PAYABLE	210412			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210460			-\$2,354	-\$35	-\$577	-\$177	-\$407	-\$998	-\$150	-\$9
2320000	ACCOUNTS PAYABLE	210470			-\$77	-\$1	-\$19	-\$6	-\$12	-\$33	-\$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	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			-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0
2320000	ACCOUNTS PAYABLE	211149			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215077			-\$393	-\$9	-\$105	-\$30	-\$57	-\$169	-\$22	-\$1
2320000	ACCOUNTS PAYABLE	215078			-\$1,276	-\$28	-\$341	-\$98	-\$184	-\$549	-\$73	-\$4
2320000	ACCOUNTS PAYABLE	215080			-\$3,275	-\$71	-\$875	-\$251	-\$472	-\$1,408	-\$187	-\$9
2320000	ACCOUNTS PAYABLE	215081			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215082			-\$47	-\$1	-\$13	-\$4	-\$7	-\$20	-\$3	\$0
2320000	ACCOUNTS PAYABLE	215084			-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0
2320000	ACCOUNTS PAYABLE	215085			-\$5	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0
2320000	ACCOUNTS PAYABLE	215086			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215090			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215095			-\$6	\$0	-\$2	\$0	-\$1	-\$3	\$0	\$0
2320000	ACCOUNTS PAYABLE	215096			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215112			-\$21	\$0	-\$6	-\$2	-\$3	-\$9	-\$1	\$0
2320000	ACCOUNTS PAYABLE	215116			-\$57	-\$1	-\$15	-\$4	-\$8	-\$24	-\$3	\$0
2320000	ACCOUNTS PAYABLE	215136			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215198			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215211			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215350			-\$5	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0
2320000	ACCOUNTS PAYABLE	215351			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215356			\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0
2320000	ACCOUNTS PAYABLE	215357			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215421			-\$53	\$0	-\$53	\$0	\$0	\$0	\$0	\$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	235511			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235513			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235516			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235529			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235554			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2013
 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	235561	International Assign Adj	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-\$1,423	-\$31	-\$380	-\$109	-\$205	-\$612	-\$81	-\$4	\$0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-\$113	-\$2	-\$30	-\$9	-\$16	-\$48	-\$6	\$0	\$0
2320000 Total					-\$9,123	-\$181	-\$2,422	-\$692	-\$1,376	-\$3,881	-\$534	-\$28	-\$11
2533000	O DEF CR-MISC PPL	289511	DESERET MINE RECLAMATION	SE	-\$474	-\$7	-\$116	-\$36	-\$82	-\$201	-\$30	-\$2	\$0
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	-\$5,373	-\$81	-\$1,318	-\$405	-\$929	-\$2,278	-\$343	-\$20	\$0
2533000 Total					-\$5,847	-\$88	-\$1,434	-\$441	-\$1,011	-\$2,479	-\$373	-\$22	\$0
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	-\$20	\$0	-\$5	-\$1	-\$3	-\$8	-\$1	\$0	\$0
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	\$20	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
2541050	FAS143 ARO REG LIAB	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	-\$1,014	-\$15	-\$249	-\$76	-\$175	-\$430	-\$65	-\$4	\$0
2541050 Total					-\$1,014	-\$15	-\$249	-\$76	-\$175	-\$430	-\$65	-\$4	\$0
Grand Total					\$3,672	\$186	\$1,289	\$308	\$94	\$1,699	\$109	-\$2	-\$11



Miscellaneous Rate Base (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	\$159,176	\$2,427	\$40,112	\$12,535	\$25,136	\$68,901	\$9,430	\$636	\$0
1140000 Total					\$159,176	\$2,427	\$40,112	\$12,535	\$25,136	\$68,901	\$9,430	\$636	\$0
1150000	Ac Prov EJ Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-\$115,574	-\$1,762	-\$29,125	-\$9,101	-\$18,251	-\$50,028	-\$6,847	-\$461	\$0
1150000 Total					-\$115,574	-\$1,762	-\$29,125	-\$9,101	-\$18,251	-\$50,028	-\$6,847	-\$461	\$0
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	\$822	\$18	\$220	\$63	\$119	\$353	\$47	\$2	\$0
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	\$3,110	\$68	\$832	\$239	\$449	\$1,337	\$178	\$9	\$0
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	\$450	\$10	\$120	\$35	\$65	\$193	\$26	\$1	\$0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	\$434	\$9	\$116	\$33	\$63	\$187	\$25	\$1	\$0
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$678	\$15	\$181	\$52	\$98	\$291	\$39	\$2	\$0
1651000 Total					\$5,494	\$119	\$1,469	\$422	\$793	\$2,362	\$314	\$16	\$0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	\$5,051	\$110	\$1,350	\$388	\$729	\$2,171	\$289	\$14	\$0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	\$42	\$1	\$11	\$3	\$6	\$18	\$2	\$0	\$0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	\$23	\$0	\$6	\$2	\$3	\$10	\$1	\$0	\$0
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	\$294	\$6	\$79	\$23	\$42	\$126	\$17	\$1	\$0
1652000 Total					\$5,421	\$118	\$1,449	\$416	\$782	\$2,331	\$310	\$15	\$0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	\$463	\$7	\$117	\$36	\$73	\$200	\$27	\$2	\$0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	\$4,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,031
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	\$104	\$2	\$28	\$8	\$15	\$45	\$6	\$0	\$0
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	\$143	\$3	\$38	\$11	\$21	\$62	\$8	\$0	\$0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	\$14	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$779	\$12	\$196	\$61	\$123	\$337	\$46	\$3	\$0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	\$94	\$1	\$24	\$7	\$15	\$41	\$6	\$0	\$0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	\$59	\$1	\$15	\$5	\$9	\$26	\$4	\$0	\$0
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$178
1652100	PREPAY - OTHER	132650	PREPAID DUES	SE	\$2,639	\$40	\$647	\$199	\$456	\$1,118	\$169	\$10	\$0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	\$141	\$3	\$38	\$11	\$20	\$61	\$8	\$0	\$0
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	\$72	\$1	\$18	\$6	\$11	\$31	\$4	\$0	\$0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0	\$0
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	\$726	\$11	\$183	\$57	\$115	\$314	\$43	\$3	\$0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSP - WINE COUNTRY	SG	\$863	\$13	\$218	\$68	\$136	\$374	\$51	\$3	\$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	\$72	\$1	\$18	\$5	\$12	\$31	\$5	\$0	\$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	\$884	\$19	\$236	\$68	\$128	\$380	\$51	\$3	\$0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,686	\$0	\$1,686	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$2,725	\$0	\$0	\$0	\$0	\$2,725	\$0	\$0	\$0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$220	\$0	\$0	\$0	\$0	\$220	\$0	\$0	\$0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	\$166	\$4	\$44	\$13	\$24	\$71	\$9	\$0	\$0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	\$8,792	\$191	\$2,350	\$675	\$1,268	\$3,779	\$502	\$25	\$0
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	\$857	\$13	\$210	\$65	\$148	\$363	\$55	\$3	\$0



Miscellaneous Rate Base (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER 132998	SE	-\$80	-\$1	-\$20	-\$6	-\$14	-\$34	-\$5	\$0	\$0
1652100	PREPAY - OTHER 132999	SO	-\$2,442	-\$53	-\$653	-\$187	-\$352	-\$1,050	-\$140	-\$7	\$0
1652100	PREPAY - OTHER 134000	SO	\$2,521	\$55	\$674	\$194	\$364	\$1,084	\$144	\$7	\$0
1652100	PREPAY - OTHER 182600	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100 Total			\$25,854	\$324	\$6,079	\$1,298	\$2,697	\$9,977	\$1,215	\$55	\$4,210
1655000	PREPAY-COAL MIN EX 132400	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100	PROP INS-THERMAL 280301	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN 280290	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN 280302	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN 280308	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC PRV IN & DAMAG 280311	SO	-\$49,098	-\$1,068	-\$13,126	-\$3,768	-\$7,083	-\$21,106	-\$2,806	-\$140	\$0
2282100 Total			-\$49,098	-\$1,068	-\$13,126	-\$3,768	-\$7,083	-\$21,106	-\$2,806	-\$140	\$0
2282200	ACC PRV I & D AUTO 280312	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300	ACC PROV I&D-CONST 280313	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PEN/BENFT-SICK 187240	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PEN/BENFT-SICK 280319	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PEN/BENFT-SICK 280349	SO	-\$2,334	-\$51	-\$624	-\$179	-\$337	-\$1,003	-\$133	-\$7	\$0
2283000 Total			-\$2,334	-\$51	-\$624	-\$179	-\$337	-\$1,003	-\$133	-\$7	\$0
2283400	POST-RETIREMENT BEN 280321	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS 280340	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS 280350	SO	-\$971	-\$21	-\$259	-\$74	-\$140	-\$417	-\$55	-\$3	\$0
2283500 Total			-\$971	-\$21	-\$259	-\$74	-\$140	-\$417	-\$55	-\$3	\$0
2284100	AC MIS OP PR-OTHER 289320	SG	-\$1,470	-\$22	-\$371	-\$116	-\$232	-\$637	-\$87	-\$6	\$0
2284100 Total			-\$1,470	-\$22	-\$371	-\$116	-\$232	-\$637	-\$87	-\$6	\$0
2284200	ACC PRV DECOM-TRJN 284910	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200	ACC PRV DECOM-TRJN 284912	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2300000	ASSET RETIREMENT OBL 284918	TROJD	-\$1,856	-\$28	-\$465	-\$145	-\$298	-\$800	-\$111	-\$7	\$0
2300000 Total			-\$1,856	-\$28	-\$465	-\$145	-\$298	-\$800	-\$111	-\$7	\$0
2530000	OTHER DEF CREDITS 289005	CA	-\$197	-\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	IDU	\$58	\$0	\$0	\$0	\$0	\$0	-\$58	\$0	\$0
2530000	OTHER DEF CREDITS 289005	OR	-\$1,072	\$0	-\$1,072	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	UT	-\$728	\$0	\$0	\$0	\$0	-\$728	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	WA	-\$376	\$0	\$0	-\$376	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	WYP	-\$143	\$0	\$0	\$0	-\$143	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289009	OTHER	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2
2530000 Total			-\$2,575	-\$197	-\$1,072	-\$376	-\$143	-\$728	-\$58	\$0	-\$2
2532500	DEFERRED HEDGE ACCT 289301	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 0	SE	-\$5,006	-\$75	-\$1,228	-\$377	-\$866	-\$2,122	-\$320	-\$18	\$0
2539900	OTH DEF CR - OTHER 230155	CA	-\$16	-\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 230155	SG	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 288612	SO	\$46	-\$1	-\$12	-\$4	-\$7	-\$20	-\$3	\$0	\$0
2539900	OTH DEF CR - OTHER 288614	SO	-\$1,256	-\$27	-\$336	-\$96	-\$181	-\$540	-\$72	-\$4	\$0
2539900	OTH DEF CR - OTHER 288616	SO	-\$1,183	-\$26	-\$316	-\$91	-\$171	-\$509	-\$68	-\$3	\$0
2539900	OTH DEF CR - OTHER 288618	SO	-\$414	-\$9	-\$111	-\$32	-\$60	-\$178	-\$24	-\$1	\$0
2539900	OTH DEF CR - OTHER 288620	SO	-\$58	-\$1	-\$15	-\$4	-\$8	-\$25	-\$3	\$0	\$0
2539900	OTH DEF CR - OTHER 288622	SO	-\$683	-\$15	-\$182	-\$52	-\$98	-\$293	-\$39	-\$2	\$0
2539900	OTH DEF CR - OTHER 288624	SO	-\$779	-\$17	-\$208	-\$60	-\$112	-\$335	-\$45	-\$2	\$0
2539900	OTH DEF CR - OTHER 288626	SO	-\$517	-\$11	-\$138	-\$40	-\$75	-\$222	-\$30	-\$1	\$0
2539900	OTH DEF CR - OTHER 288628	SO	-\$69	-\$2	-\$19	-\$5	-\$10	-\$30	-\$4	\$0	\$0
2539900	OTH DEF CR - OTHER 288629	SO	-\$128	-\$3	-\$34	-\$10	-\$19	-\$55	-\$7	\$0	\$0
2539900	OTH DEF CR - OTHER 288630	SO	-\$914	-\$20	-\$244	-\$70	-\$132	-\$393	-\$52	-\$3	\$0
2539900	OTH DEF CR - OTHER 288632	SO	-\$312	-\$7	-\$83	-\$24	-\$45	-\$134	-\$18	-\$1	\$0
2539900	OTH DEF CR - OTHER 288634	SO	-\$436	-\$9	-\$117	-\$33	-\$63	-\$187	-\$25	-\$1	\$0
2539900	OTH DEF CR - OTHER 288636	SO	-\$69	-\$1	-\$18	-\$5	-\$10	-\$29	-\$4	\$0	\$0



Miscellaneous Rate Base (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER 288637	Envir Liab - Hunter Geneva Rock Bldg	SO	-\$38	-\$1	-\$10	-\$3	-\$6	-\$16	-\$2	\$0
2539900	OTH DEF CR - OTHER 288638	Envir Liab - Huntington Ash Landfill	SO	-\$234	-\$5	-\$63	-\$18	-\$34	-\$100	-\$13	\$0
2539900	OTH DEF CR - OTHER 288640	Envir Liab - Idaho Falls Pole Yard	SO	-\$934	-\$20	-\$250	-\$72	-\$135	-\$401	-\$53	\$0
2539900	OTH DEF CR - OTHER 288642	Envir Liab - Jordan Plant Substation	SO	-\$179	-\$4	-\$48	-\$14	-\$26	-\$77	-\$10	\$0
2539900	OTH DEF CR - OTHER 288644	Envir Liab - Little Mountain Gas Plant	SO	-\$1,222	-\$27	-\$327	-\$94	-\$176	-\$525	-\$70	-\$3
2539900	OTH DEF CR - OTHER 288646	Envir Liab - Montague Ranch (CA)	SO	-\$265	-\$6	-\$71	-\$20	-\$38	-\$114	-\$15	-\$1
2539900	OTH DEF CR - OTHER 288648	Envir Liab - Naughton FGD Pond Closure	SO	-\$423	-\$9	-\$113	-\$32	-\$61	-\$182	-\$24	-\$1
2539900	OTH DEF CR - OTHER 288650	Envir Liab - Ogden MGP	SO	-\$1,815	-\$39	-\$485	-\$139	-\$262	-\$780	-\$104	-\$5
2539900	OTH DEF CR - OTHER 288652	Envir Liab - Olympia MGP	SO	-\$95	-\$2	-\$25	-\$7	-\$14	-\$41	-\$5	\$0
2539900	OTH DEF CR - OTHER 288654	Envir Liab - Pendleton OR Svc Center	SO	\$19	\$0	\$5	-\$1	-\$3	-\$8	-\$1	\$0
2539900	OTH DEF CR - OTHER 288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-\$7,738	-\$168	-\$2,069	-\$594	-\$1,116	-\$3,327	-\$442	-\$22
2539900	OTH DEF CR - OTHER 288660	Envir Liab - Silver Bell/Telluride	SO	-\$915	-\$20	-\$245	-\$70	-\$132	-\$393	-\$52	-\$3
2539900	OTH DEF CR - OTHER 288662	Envir Liab - Sunnyside WA Svc Center	SO	-\$48	-\$1	-\$13	-\$4	-\$7	-\$21	-\$3	\$0
2539900	OTH DEF CR - OTHER 288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-\$179	-\$4	-\$48	-\$14	-\$26	-\$77	-\$10	-\$1
2539900	OTH DEF CR - OTHER 288666	Envir Liab - Utah Metals East	SO	-\$765	-\$17	-\$205	-\$59	-\$110	-\$329	-\$44	-\$2
2539900	OTH DEF CR - OTHER 288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-\$63	-\$1	-\$17	-\$5	-\$9	-\$27	-\$4	\$0
2539900	OTH DEF CR - OTHER 289523	Govt Coal Lease Bonus Payment Liability	SE	\$5,006	\$75	\$1,228	\$377	\$866	\$2,122	\$320	\$18
2539900	OTH DEF CR - OTHER 289909	REDDING CONTRACT	SG	-\$1,375	-\$21	-\$347	-\$108	-\$217	-\$595	-\$81	-\$5
2539900	OTH DEF CR - OTHER 289913	MCI - F.O.G. WIRE LEASE	SG	-\$987	-\$15	-\$249	-\$78	-\$156	-\$427	-\$58	-\$4
2539900	OTH DEF CR - OTHER 289914	AMERICAN ELECTRIC POWER CRP	SG	-\$691	-\$11	-\$174	-\$54	-\$109	-\$299	-\$41	-\$3
2539900	OTH DEF CR - OTHER 289915	FOOTCREEK CONTRACT	SG	-\$224	-\$3	-\$56	-\$18	-\$35	-\$97	-\$13	-\$1
2539900	OTH DEF CR - OTHER 289917	West Valley Contract Term	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 289925	TRANSM CONST SECURITY DEPOSITS	SG	-\$579	-\$9	-\$146	-\$46	-\$91	-\$251	-\$34	-\$2
2539900	OTH DEF CR - OTHER 289955	Accrued Right-of-Way Obligations	WYP	-\$1,452	\$0	\$0	\$0	-\$1,452	\$0	\$0	\$0
2539900 Total				-\$27,122	-\$549	-\$6,799	-\$1,977	-\$5,206	-\$11,040	-\$1,474	-\$78
2540000	REGULATORY LIAB 231010	Reg Liab Current - Blue Sky	OTHER	-\$6,699	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,699
2540000	REGULATORY LIAB 231020	Reg Liab Current - DSM	OTHER	-\$9,549	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,549
2540000	REGULATORY LIAB 231045	Reg Liab Current - GHG Allowances	OTHER	-\$4,902	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,902
2540000	REGULATORY LIAB 231050	Reg Liab Current - Def Net Power Costs	OTHER	-\$816	\$0	\$0	\$0	\$0	\$0	\$0	-\$816
2540000	REGULATORY LIAB 231055	Reg Liab Current - Def RECs in Rates	OTHER	-\$1,138	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,138
2540000	REGULATORY LIAB 231060	Reg Liab Current - BPA Balancing Accts	OTHER	-\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,562
2540000	REGULATORY LIAB 231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	-\$8
2540000	REGULATORY LIAB 231075	Reg Liab Current - GRC Givebacks	OTHER	-\$6,490	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,490
2540000	REGULATORY LIAB 231080	Reg Liab Current - REC Sales	OTHER	-\$15,017	\$0	\$0	\$0	\$0	\$0	\$0	-\$15,017
2540000	REGULATORY LIAB 231090	Reg Liab Current - Solar Feed-In	OTHER	-\$3,065	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,065
2540000	REGULATORY LIAB 231100	Reg Liab Current - Other	OTHER	-\$11,188	\$0	\$0	\$0	\$0	\$0	\$0	-\$11,188
2540000	REGULATORY LIAB 288115	REG LIABILITY PROP INS RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288116	Calif Alternative Rate for Energy (CARE)	OTHER	-\$460	\$0	\$0	\$0	\$0	\$0	\$0	-\$460
2540000	REGULATORY LIAB 288124	Reg Liability - OR 2010 Protocol Def	OR	\$52	\$0	\$52	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288125	Powerdale Decom Costs Giveback - UT	UT	-\$49	\$0	\$0	\$0	\$0	-\$49	\$0	\$0
2540000	REGULATORY LIAB 288140	Reg Liability - WA A&G Credit	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	\$6,699	\$0	\$0	\$0	\$0	\$0	\$0	\$6,699
2540000	REGULATORY LIAB 288165	Reg Liab - OR Energy	OTHER	-\$2,412	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,412
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-\$161	\$0	\$0	\$0	\$0	\$0	\$0	-\$161
2540000	REGULATORY LIAB 288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
2540000	REGULATORY LIAB 288176	Reg Liability - RECs - UT - Amortz	OTHER	-\$784	\$0	\$0	\$0	\$0	\$0	\$0	-\$784
2540000	REGULATORY LIAB 288177	Reg Liability # WA REC Deferral	OTHER	-\$13,845	\$0	\$0	\$0	\$0	\$0	\$0	-\$13,845
2540000	REGULATORY LIAB 288180	Reg Liability - Sale of REC's - OR	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$223
2540000	REGULATORY LIAB 288195	RegL - REC Sales - Recl to Curr	OTHER	\$7,607	\$0	\$0	\$0	\$0	\$0	\$0	\$7,607
2540000	REGULATORY LIAB 288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-\$850	\$0	\$0	\$0	\$0	\$0	\$0	-\$850
2540000	REGULATORY LIAB 288250	Reg Liability -Tax Rev Req Adj - UT	UT	-\$19	\$0	\$0	\$0	\$0	-\$19	\$0	\$0
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
2540000	REGULATORY LIAB 288400	Regulatory Liability - OR Balance Consol	OTHER	-\$284	\$0	\$0	\$0	\$0	\$0	\$0	-\$284
2540000	REGULATORY LIAB 288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	-\$7,300	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,300
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	\$4,902	\$0	\$0	\$0	\$0	\$0	\$0	\$4,902
2540000	REGULATORY LIAB 288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-\$9,248	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,248
2540000	REGULATORY LIAB 288435	RegL - DSM - Recl to Curr	OTHER	\$9,549	\$0	\$0	\$0	\$0	\$0	\$0	\$9,549
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	\$639	\$0	\$0	\$0	\$0	\$0	\$0	\$639
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	\$7,411	\$0	\$0	\$0	\$0	\$0	\$0	\$7,411
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-\$210	\$0	\$0	\$0	\$0	\$0	\$0	-\$210
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-\$639	\$0	\$0	\$0	\$0	\$0	\$0	-\$639
2540000	REGULATORY LIAB 288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-\$167	\$0	\$0	\$0	\$0	\$0	\$0	-\$167



Miscellaneous Rate Base (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	\$719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Recl	OTHER	-\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$59
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Recl	OTHER	-\$751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$751
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	\$2,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,490
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$13
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-\$2,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,490
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	\$697	\$0	\$697	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	\$1,056	\$0	\$1,056	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-\$259	\$0	\$0	\$0	\$0	\$0	\$0	-\$259	\$0
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-\$1,575	\$0	\$0	\$0	\$0	\$0	-\$1,575	\$0	\$0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-\$467	\$0	\$0	\$0	-\$467	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Recl	OTHER	-\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$670
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	\$6,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,490
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	\$11,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,188
2540000 Total					-\$41,780	\$0	\$1,805	\$0	-\$467	-\$1,643	-\$259	\$0	-\$41,217
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	-\$3,220	-\$49	-\$808	-\$252	-\$517	-\$1,389	-\$193	-\$13	\$0
2541050 Total					-\$3,220	-\$49	-\$808	-\$163	-\$517	-\$1,389	-\$193	-\$13	\$0
Grand Total					-\$49,967	-\$759	-\$1,735	-\$1,229	-\$3,266	-\$5,221	-\$755	\$7	-\$37,009



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	OTHER	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$1,519
1242000	PAC PWR-INT FREE LN	0	WA	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0
1242000 Total				\$1,527	\$0	\$8	\$0	\$0	\$0	\$0	\$1,519
1243200	OR-VAR WEATHER LOANS	0	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	0	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	OTHER	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$38
1244100	ENERGY FINANSWER	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	UT	\$103	\$0	\$0	\$0	\$103	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1244100 Total				\$142	\$0	\$0	\$1	\$103	\$0	\$0	\$38
1244500	HOME COMFORT	0	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	HOME COMFORT	0	SO	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0
1244500	HOME COMFORT	0	WA	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0
1244500 Total				\$23	\$7	-\$1	\$13	-\$1	-\$2	\$0	\$6
1244900	FINANSWER 12,000	0	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1244900	FINANSWER 12,000	0	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	WYU	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1244900 Total				\$5	\$0	\$0	\$1	\$1	\$0	\$0	\$4
1245300	IRRIGATION FINANSW	0	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSW	0	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	-\$20
1245300 Total				\$0	\$20	\$0	\$0	\$0	\$0	\$0	-\$20
1245400	RETROFIT ENGY FINANS	0	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400	RETROFIT ENGY FINANS	0	UT	-\$4	\$0	\$0	\$0	-\$4	\$0	\$0	\$0
1245400 Total				\$0	\$0	\$0	\$0	\$0	-\$4	\$0	\$4
1247000	ELI/GAWL LOANS (CSS)	0	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL LOANS (CSS)	0	IDU	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0
1247000	ELI/GAWL LOANS (CSS)	0	OTHER	-\$6,999	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,999
1247000	ELI/GAWL LOANS (CSS)	0	UT	\$4,603	\$0	\$0	\$0	\$4,603	\$0	\$0	\$0
1247000	ELI/GAWL LOANS (CSS)	0	WA	\$1,911	\$0	\$1,911	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL LOANS (CSS)	0	WYP	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$0
1247000	ELI/GAWL LOANS (CSS)	0	WYU	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1247000 Total				\$16	\$362	\$0	\$1,911	\$122	\$4,603	\$17	-\$6,999
1247100	CSS/ELI SYSTEM LOANS	0	OTHER	-\$13	\$0	\$0	\$0	\$0	\$0	\$0	-\$13
1247100 Total				-\$13	\$0	\$0	\$0	\$0	\$0	\$0	-\$13
1249000	RESV UNCOLL ESC&WZ	0	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	OTHER	-\$86	\$0	\$0	\$0	\$0	\$0	\$0	-\$86
1249000	RESV UNCOLL ESC&WZ	0	UT	-\$57	\$0	\$0	\$0	-\$57	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	WA	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000 Total				-\$144	\$0	\$0	-\$1	\$0	-\$57	\$0	-\$86
1822200	UNRECOVER-TROJAN	185801	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185802	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185803	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185804	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822410	UNRECOV PLANT-NAUGHT	185825	UT	\$2,109	\$0	\$0	\$0	\$2,109	\$0	\$0	\$0
1822410	UNRECOV PLANT-NAUGHT	185826	WYP	\$834	\$0	\$0	\$834	\$0	\$0	\$0	\$0
1822410 Total				\$2,943	\$0	\$0	\$834	\$2,109	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187058	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187059	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823150	FAS143 ARO REG ASSET	187503	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823150 Total				\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823910	ENVIR CST UNDR AMORT	102191	SO	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102324	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102326	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102463	SO	\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0
1823910	ENVIR CST UNDR AMORT	102467	SO	\$450	\$10	\$120	\$35	\$65	\$193	\$26	\$1



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823910	ENVIR CST UNDR AMORT 102477	SALT LAKE CITY AUTO	SO	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 102570	D-SM RETAIL MINOR SITES	SO	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	
1823910	ENVIR CST UNDR AMORT 102571	SALT LAKE CITY AUTO	SO	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103407	D-SM RETAIL MINOR SITES	SO	\$75	\$2	\$20	\$6	\$11	\$32	\$4	\$0	
1823910	ENVIR CST UNDR AMORT 103408	D-SM RETAIL MINOR SITES	SO	\$2,089	\$45	\$558	\$160	\$301	\$898	\$119	\$6	
1823910	ENVIR CST UNDR AMORT 103409	D-SM RETAIL MINOR SITES	SO	\$410	\$9	\$110	\$31	\$59	\$176	\$23	\$1	
1823910	ENVIR CST UNDR AMORT 103410	D-SM RETAIL MINOR SITES	SO	\$688	\$15	\$179	\$51	\$96	\$287	\$38	\$2	
1823910	ENVIR CST UNDR AMORT 103411	D-SM RETAIL MINOR SITES	SO	\$962	\$21	\$257	\$74	\$139	\$414	\$55	\$3	
1823910	ENVIR CST UNDR AMORT 103412	D-SM RETAIL MINOR SITES	SO	\$1,223	\$27	\$327	\$94	\$176	\$526	\$70	\$3	
1823910	ENVIR CST UNDR AMORT 103413	D-SM RETAIL MINOR SITES	SO	\$1,416	\$31	\$378	\$109	\$204	\$609	\$81	\$4	
1823910	ENVIR CST UNDR AMORT 103414	ASTORIA YOUNGS BAY CLEANUP	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103415	ASTORIA YOUNGS BAY CLEANUP	SO	\$103	\$2	\$27	\$8	\$15	\$44	\$6	\$0	
1823910	ENVIR CST UNDR AMORT 103416	ASTORIA YOUNGS BAY CLEANUP	SO	\$144	\$3	\$39	\$11	\$21	\$62	\$8	\$0	
1823910	ENVIR CST UNDR AMORT 103417	ASTORIA YOUNGS BAY CLEANUP	SO	-\$114	-\$2	-\$30	-\$9	-\$16	-\$49	-\$6	\$0	
1823910	ENVIR CST UNDR AMORT 103418	ASTORIA YOUNGS BAY CLEANUP	SO	\$135	\$3	\$36	\$10	\$19	\$58	\$8	\$0	
1823910	ENVIR CST UNDR AMORT 103419	ASTORIA YOUNGS BAY CLEANUP	SO	\$659	\$14	\$176	\$51	\$95	\$283	\$38	\$2	
1823910	ENVIR CST UNDR AMORT 103420	ASTORIA YOUNGS BAY CLEANUP	SO	\$346	\$8	\$93	\$27	\$50	\$149	\$20	\$1	
1823910	ENVIR CST UNDR AMORT 103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$237	\$5	\$63	\$18	\$34	\$102	\$14	\$1	
1823910	ENVIR CST UNDR AMORT 103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$106	\$2	\$28	\$8	\$15	\$46	\$6	\$0	
1823910	ENVIR CST UNDR AMORT 103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$141	\$3	\$38	\$11	\$20	\$61	\$8	\$0	
1823910	ENVIR CST UNDR AMORT 103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$99	\$2	\$27	\$8	\$14	\$43	\$6	\$0	
1823910	ENVIR CST UNDR AMORT 103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$140	\$3	\$37	\$11	\$20	\$60	\$8	\$0	
1823910	ENVIR CST UNDR AMORT 103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$1,683	\$37	\$450	\$129	\$243	\$724	\$96	\$5	
1823910	ENVIR CST UNDR AMORT 103434	WASHINGTON NON-DEFERRED COSTS	WA	-\$5	\$0	\$0	-\$5	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103435	WASHINGTON NON-DEFERRED COSTS	WA	-\$56	\$0	\$0	-\$56	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103436	WASHINGTON NON-DEFERRED COSTS	WA	-\$76	\$0	\$0	-\$76	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103437	WASHINGTON NON-DEFERRED COSTS	WA	-\$73	\$0	\$0	-\$73	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103438	WASHINGTON NON-DEFERRED COSTS	WA	-\$106	\$0	\$0	-\$106	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103439	WASHINGTON NON-DEFERRED COSTS	WA	-\$171	\$0	\$0	-\$171	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103440	WASHINGTON NON-DEFERRED COSTS	WA	-\$438	\$0	\$0	-\$438	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103441	ASTORIA YOUNGS BAY CLEANUP	SO	\$47	\$1	\$12	\$4	\$7	\$20	\$3	\$0	
1823910	ENVIR CST UNDR AMORT 103442	D-SM RETAIL MINOR SITES	SO	\$62	\$1	\$17	\$5	\$9	\$27	\$4	\$0	
1823910	ENVIR CST UNDR AMORT 103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	\$125	\$3	\$33	\$10	\$18	\$54	\$7	\$0	
1823910	ENVIR CST UNDR AMORT 103444	WASHINGTON NON-DEFERRED COSTS	WA	-\$72	\$0	\$0	-\$72	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103445	American Barrel (UT)	SO	\$101	\$2	\$27	\$8	\$15	\$44	\$6	\$0	
1823910	ENVIR CST UNDR AMORT 103446	Astoria/Unocal (Downtown)	SO	\$42	\$1	\$11	\$3	\$6	\$18	\$2	\$0	
1823910	ENVIR CST UNDR AMORT 103447	Big Fork Hydro Plant (MT)	SO	\$52	\$1	\$14	\$4	\$7	\$22	\$3	\$0	
1823910	ENVIR CST UNDR AMORT 103448	Bridger Coal Fuel Oil Spill	SO	\$41	\$1	\$11	\$3	\$6	\$18	\$2	\$0	
1823910	ENVIR CST UNDR AMORT 103449	Bridger FGD Pond 1 Closure	SO	\$104	\$2	\$28	\$8	\$15	\$45	\$6	\$0	
1823910	ENVIR CST UNDR AMORT 103450	Bridger Plant Oil Spills	SO	\$75	\$2	\$20	\$6	\$11	\$32	\$4	\$0	
1823910	ENVIR CST UNDR AMORT 103451	Cedar Stream Plant (UT)	SO	\$46	\$1	\$12	\$4	\$7	\$20	\$3	\$0	
1823910	ENVIR CST UNDR AMORT 103452	Dave Johnston Oil Spill	SO	\$88	\$2	\$24	\$7	\$13	\$38	\$5	\$0	
1823910	ENVIR CST UNDR AMORT 103453	Eugene MGP (50% PCRCP)	SO	\$13	\$0	\$3	\$1	\$2	\$5	\$1	\$0	
1823910	ENVIR CST UNDR AMORT 103454	Everett MGP (2/3 PCRCP)	SO	\$21	\$0	\$6	\$2	\$3	\$9	\$1	\$0	
1823910	ENVIR CST UNDR AMORT 103455	Hunter Fuel Oil Spills	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103456	Huntington Ash Landfill	SO	\$36	\$1	\$10	\$3	\$5	\$16	\$2	\$0	
1823910	ENVIR CST UNDR AMORT 103457	Idaho Falls Pole Yard	SO	\$250	\$5	\$67	\$19	\$36	\$107	\$14	\$1	
1823910	ENVIR CST UNDR AMORT 103458	Jordan Plant Substation	SO	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	
1823910	ENVIR CST UNDR AMORT 103459	Little Mountain Gas Plant	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103460	Montague Ranch (CA)	SO	\$42	\$1	\$11	\$3	\$6	\$18	\$2	\$0	
1823910	ENVIR CST UNDR AMORT 103461	Naughton FGD Pond Closure	SO	\$25	\$1	\$7	\$2	\$4	\$11	\$1	\$0	
1823910	ENVIR CST UNDR AMORT 103462	Ogden MGP	SO	\$211	\$5	\$56	\$16	\$30	\$91	\$12	\$1	
1823910	ENVIR CST UNDR AMORT 103464	Powerdale Hydro Plant	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103465	Tacoma A SL (25% PCRCP)	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	
1823910	ENVIR CST UNDR AMORT 103466	Portland Harbor Service Ctr	SO	\$498	\$11	\$133	\$38	\$72	\$214	\$28	\$1	
1823910	ENVIR CST UNDR AMORT 103467	Wyodak Fuel Oil Spill	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	
1823910	ENVIR CST UNDR AMORT 103585	CLINE FALLS-HYDRO	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$53	
1823910	ENVIR CST UNDR AMORT 103737	Geneva Rock Bldg - Hunter Plant	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823910 Total				\$11,982	\$281	\$3,456	-\$4	\$1,865	\$5,557	\$739	\$37	\$53
1823920	DSR COSTS AMORTIZED 102030	ENERGY FINANSWER - WASHINGTON	OTHER	\$5,021	\$0	\$0	\$0	\$0	\$0	\$0	\$5,021	
1823920	DSR COSTS AMORTIZED 102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	\$25,408	\$0	\$0	\$0	\$0	\$0	\$0	\$25,408	



Regulatory Assets (Actuals)
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	\$8,244	\$0	\$0	\$0	\$0	\$0	\$0	\$8,244
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	\$7,809	\$0	\$0	\$0	\$0	\$0	\$0	\$7,809
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-\$78,383	\$0	\$0	\$0	\$0	\$0	\$0	-\$78,383
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	\$3,580	\$0	\$0	\$0	\$0	\$0	\$0	\$3,580
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	102210	HASSLEFREE EFFICIENCY - IDU 2003	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$3,224	\$0	\$0	\$0	\$0	\$0	\$0	\$3,224
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	-\$54
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$54



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102348	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	DSR COSTS AMORTIZED	102349	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	DSR COSTS AMORTIZED	102351	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	102360	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102362	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	102363	WYP	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	102364	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102443	OTHER	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$561
1823920	DSR COSTS AMORTIZED	102444	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	DSR COSTS AMORTIZED	102458	OTHER	\$8,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,105
1823920	DSR COSTS AMORTIZED	102459	OTHER	\$2,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,840
1823920	DSR COSTS AMORTIZED	102460	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	DSR COSTS AMORTIZED	102461	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	DSR COSTS AMORTIZED	102462	OTHER	-\$366,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$366,729
1823920	DSR COSTS AMORTIZED	102502	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	102503	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	DSR COSTS AMORTIZED	102504	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102506	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	DSR COSTS AMORTIZED	102507	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	DSR COSTS AMORTIZED	102508	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	DSR COSTS AMORTIZED	102518	IDU	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0
1823920	DSR COSTS AMORTIZED	102525	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	DSR COSTS AMORTIZED	102528	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	102529	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	DSR COSTS AMORTIZED	102530	IDU	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0
1823920	DSR COSTS AMORTIZED	102532	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	DSR COSTS AMORTIZED	102533	OTHER	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	DSR COSTS AMORTIZED	102534	OTHER	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	DSR COSTS AMORTIZED	102535	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	DSR COSTS AMORTIZED	102536	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	102537	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	DSR COSTS AMORTIZED	102539	OTHER	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	DSR COSTS AMORTIZED	102540	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	DSR COSTS AMORTIZED	102541	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED	102543	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	102544	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	DSR COSTS AMORTIZED	102545	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	DSR COSTS AMORTIZED	102546	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	DSR COSTS AMORTIZED	102547	OTHER	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	DSR COSTS AMORTIZED	102548	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	DSR COSTS AMORTIZED	102549	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	DSR COSTS AMORTIZED	102550	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	DSR COSTS AMORTIZED	102552	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102553	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102554	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102555	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102562	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	DSR COSTS AMORTIZED	102586	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	102702	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102703	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102706	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	DSR COSTS AMORTIZED	102707	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	DSR COSTS AMORTIZED	102708	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	DSR COSTS AMORTIZED	102709	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	DSR COSTS AMORTIZED	102712	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	DSR COSTS AMORTIZED	102713	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	DSR COSTS AMORTIZED	102717	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	102718	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	DSR COSTS AMORTIZED	102719	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	DSR COSTS AMORTIZED	102720	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	DSR COSTS AMORTIZED	102721	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	\$7,541	\$0	\$0	\$0	\$0	\$0	\$0	\$7,541
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-\$31,199	\$0	\$0	\$0	\$0	\$0	\$0	-\$31,199
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0	\$9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-\$5,374	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,374
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-\$4,147	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,147
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-\$4,463	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,463
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	\$16,876	\$0	\$0	\$0	\$0	\$0	\$0	\$16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY-2010 CAT1	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENTIVE PROG Y-2010 CAT1	OTHER	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$587



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	DSR COSTS AMORTIZED 103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$186
1823920	DSR COSTS AMORTIZED 103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$125
1823920	DSR COSTS AMORTIZED 103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103137	Company Initiatives DEI Study- Washingto	OTHER	\$724	\$0	\$0	\$0	\$0	\$0	\$0	\$724
1823920	DSR COSTS AMORTIZED 103163	Commercial Direct Install - Utah - 2011	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103164	Commercial Curtailment - Utah - 2011	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED 103165	Commercial Direct Install - Washington	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103169	Commercial Curtailment - Oregon	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED 103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$6,498	\$0	\$0	\$0	\$0	\$0	\$0	\$6,498
1823920	DSR COSTS AMORTIZED 103182	AIR CONDITIONING - UTAH - 2011	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823920	DSR COSTS AMORTIZED 103183	ENERGY FINANSWER - UTAH - 2011	OTHER	\$3,647	\$0	\$0	\$0	\$0	\$0	\$0	\$3,647
1823920	DSR COSTS AMORTIZED 103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	\$5,016	\$0	\$0	\$0	\$0	\$0	\$0	\$5,016
1823920	DSR COSTS AMORTIZED 103185	LOW INCOME - UTAH - 2011	OTHER	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$255
1823920	DSR COSTS AMORTIZED 103186	Power Forward - Utah - 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	\$1,880	\$0	\$0	\$0	\$0	\$0	\$0	\$1,880
1823920	DSR COSTS AMORTIZED 103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED 103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$240
1823920	DSR COSTS AMORTIZED 103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$3,071	\$0	\$0	\$0	\$0	\$0	\$0	\$3,071
1823920	DSR COSTS AMORTIZED 103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$4,607	\$0	\$0	\$0	\$0	\$0	\$0	\$4,607
1823920	DSR COSTS AMORTIZED 103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
1823920	DSR COSTS AMORTIZED 103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$411
1823920	DSR COSTS AMORTIZED 103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	DSR COSTS AMORTIZED 103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	\$11,360
1823920	DSR COSTS AMORTIZED 103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$1,437
1823920	DSR COSTS AMORTIZED 103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED 103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$433
1823920	DSR COSTS AMORTIZED 103202	REFRIGERATOR RECYCLING-WY-2011 CAT1	OTHER	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$183
1823920	DSR COSTS AMORTIZED 103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070
1823920	DSR COSTS AMORTIZED 103204	Low-Income Weatherzn - Wy 2011 CAT1	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED 103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823920	DSR COSTS AMORTIZED 103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823920	DSR COSTS AMORTIZED 103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED 103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823920	DSR COSTS AMORTIZED 103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$894
1823920	DSR COSTS AMORTIZED 103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	DSR COSTS AMORTIZED 103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED 103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	DSR COSTS AMORTIZED 103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	DSR COSTS AMORTIZED 103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$578
1823920	DSR COSTS AMORTIZED 103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$382
1823920	DSR COSTS AMORTIZED 103291	Portfolio -WY-2011 Cat4	OTHER	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823920	DSR COSTS AMORTIZED 103292	Portfolio - Washington	OTHER	\$1,245	\$0	\$0	\$0	\$0	\$0	\$0	\$1,245
1823920	DSR COSTS AMORTIZED 103293	Energy Storage Demonstration Project-UT	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED 103295	Outreach And Communication-WY-2011	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103300	AGRICULTURAL FINANSWER EXPRESS - WASHINGTON	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	DSR COSTS AMORTIZED 103301	PORTFOLIO -WY-2011 CAT2	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	DSR COSTS AMORTIZED 103302	PORTFOLIO -WY-2011 CAT3	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$110
1823920	DSR COSTS AMORTIZED 103308	Home Energy Reporting -OPower -WA 2011	OTHER	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$178
1823920	DSR COSTS AMORTIZED 103309	Industrial Curtailment -WA 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$5,794	\$0	\$0	\$0	\$0	\$0	\$0	\$5,794
1823920	DSR COSTS AMORTIZED 103325	AIR CONDITIONING - UTAH - 2012	OTHER	\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470
1823920	DSR COSTS AMORTIZED 103326	ENERGY FINANSWER - UTAH - 2012	OTHER	\$6,899	\$0	\$0	\$0	\$0	\$0	\$0	\$6,899
1823920	DSR COSTS AMORTIZED 103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	\$2,935	\$0	\$0	\$0	\$0	\$0	\$0	\$2,935
1823920	DSR COSTS AMORTIZED 103328	LOW INCOME - UTAH - 2012	OTHER	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$177
1823920	DSR COSTS AMORTIZED 103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	\$1,474	\$0	\$0	\$0	\$0	\$0	\$0	\$1,474
1823920	DSR COSTS AMORTIZED 103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$172



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$429
1823920	DSR COSTS AMORTIZED 103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,943	\$0	\$0	\$0	\$0	\$0	\$0	\$1,943
1823920	DSR COSTS AMORTIZED 103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$6,221	\$0	\$0	\$0	\$0	\$0	\$0	\$6,221
1823920	DSR COSTS AMORTIZED 103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED 103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED 103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	\$2,097	\$0	\$0	\$0	\$0	\$0	\$0	\$2,097
1823920	DSR COSTS AMORTIZED 103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	\$11,113	\$0	\$0	\$0	\$0	\$0	\$0	\$11,113
1823920	DSR COSTS AMORTIZED 103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	\$1,836	\$0	\$0	\$0	\$0	\$0	\$0	\$1,836
1823920	DSR COSTS AMORTIZED 103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-\$30	\$0	\$0	\$0	\$0	\$0	\$0	-\$30
1823920	DSR COSTS AMORTIZED 103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED 103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED 103346	HOME ENERGY REPORTING - UT 2012	OTHER	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$534
1823920	DSR COSTS AMORTIZED 103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	DSR COSTS AMORTIZED 103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$606
1823920	DSR COSTS AMORTIZED 103349	REFRIGERATOR RECYCLING-WY-2012 CAT1	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$169
1823920	DSR COSTS AMORTIZED 103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	\$904	\$0	\$0	\$0	\$0	\$0	\$0	\$904
1823920	DSR COSTS AMORTIZED 103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	DSR COSTS AMORTIZED 103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823920	DSR COSTS AMORTIZED 103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$170
1823920	DSR COSTS AMORTIZED 103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED 103355	SELF DIRECT-INDUSTRIAL -WY-2012 CAT3	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED 103356	COMMERCIAL FINANSWER EXP - WY-2012 CAT2	OTHER	\$1,203	\$0	\$0	\$0	\$0	\$0	\$0	\$1,203
1823920	DSR COSTS AMORTIZED 103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823920	DSR COSTS AMORTIZED 103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED 103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$205
1823920	DSR COSTS AMORTIZED 103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103363	PORTFOLIO WY-2012 CAT1	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823920	DSR COSTS AMORTIZED 103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$155
1823920	DSR COSTS AMORTIZED 103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103367	PORTFOLIO WY-2012 CAT2	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823920	DSR COSTS AMORTIZED 103368	PORTFOLIO WY-2012 CAT3	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED 103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
1823920	DSR COSTS AMORTIZED 103493	U of Utah Student Energy Sponsorship- UT	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	DSR COSTS AMORTIZED 103496	PORTFOLIO - IDAHO	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED 103497	PORTFOLIO - UTAH	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED 103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103646	PORTFOLIO - IDAHO 2013	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823920	DSR COSTS AMORTIZED 103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$3,179	\$0	\$0	\$0	\$0	\$0	\$0	\$3,179
1823920	DSR COSTS AMORTIZED 103648	AIR CONDITIONING - UTAH - 2013	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	DSR COSTS AMORTIZED 103649	ENERGY FINANSWER - UTAH - 2013	OTHER	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$600
1823920	DSR COSTS AMORTIZED 103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	\$1,088	\$0	\$0	\$0	\$0	\$0	\$0	\$1,088
1823920	DSR COSTS AMORTIZED 103651	LOW INCOME - UTAH - 2013	OTHER	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$62
1823920	DSR COSTS AMORTIZED 103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	\$711	\$0	\$0	\$0	\$0	\$0	\$0	\$711
1823920	DSR COSTS AMORTIZED 103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED 103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$194
1823920	DSR COSTS AMORTIZED 103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$565
1823920	DSR COSTS AMORTIZED 103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,904	\$0	\$0	\$0	\$0	\$0	\$0	\$3,904
1823920	DSR COSTS AMORTIZED 103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$663	\$0	\$0	\$0	\$0	\$0	\$0	\$663
1823920	DSR COSTS AMORTIZED 103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	DSR COSTS AMORTIZED 103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	\$8,317	\$0	\$0	\$0	\$0	\$0	\$0	\$8,317
1823920	DSR COSTS AMORTIZED 103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	\$677	\$0	\$0	\$0	\$0	\$0	\$0	\$677
1823920	DSR COSTS AMORTIZED 103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823920	DSR COSTS AMORTIZED 103671	HOME ENERGY REPORTING - UT 2013	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	DSR COSTS AMORTIZED 103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED 103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED 103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$390
1823920	DSR COSTS AMORTIZED 103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED 103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$348
1823920	DSR COSTS AMORTIZED 103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823920	DSR COSTS AMORTIZED 103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$92	
1823920	DSR COSTS AMORTIZED 103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$83	
1823920	DSR COSTS AMORTIZED 103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	
1823920	DSR COSTS AMORTIZED 103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	
1823920	DSR COSTS AMORTIZED 103684	COMMERCIAL FINANSWER EXP - WY-2013 CAT2	OTHER	\$567	\$0	\$0	\$0	\$0	\$0	\$0	\$567	
1823920	DSR COSTS AMORTIZED 103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$36	
1823920	DSR COSTS AMORTIZED 103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10	
1823920	DSR COSTS AMORTIZED 103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27	
1823920	DSR COSTS AMORTIZED 103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	
1823920	DSR COSTS AMORTIZED 103689	SELF DIRECT - INDUSTRIAL WY-2013 CAT2	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	
1823920	DSR COSTS AMORTIZED 103690	PORTFOLIO WY-2013 CAT1	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$40	
1823920	DSR COSTS AMORTIZED 103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$55	
1823920	DSR COSTS AMORTIZED 103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	
1823920	DSR COSTS AMORTIZED 103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823920	DSR COSTS AMORTIZED 103694	PORTFOLIO WY-2013 CAT2	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12	
1823920	DSR COSTS AMORTIZED 103695	PORTFOLIO WY-2013 CAT3	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8	
1823920	DSR COSTS AMORTIZED 103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823920	DSR COSTS AMORTIZED 103700	PORTFOLIO - UTAH 2013	OTHER	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$163	
1823920	DSR COSTS AMORTIZED 103701	U of Utah Student Energy Sponsorship- UT	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	
1823920	DSR COSTS AMORTIZED 103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823920	DSR COSTS AMORTIZED 103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823920	DSR COSTS AMORTIZED 103735	WSB - WATTSMART BUSINESS - UT - 2013	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	
1823920 Total				-\$47,972	\$0	\$0	\$0	\$62	\$0	\$33	\$0	-\$48,067
1823930	DSR COSTS NOT AMORT 101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102062	ENERGY FINANSWER - ID-UT 2001	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	
1823930	DSR COSTS NOT AMORT 102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	
1823930	DSR COSTS NOT AMORT 102065	LOW INCOME WZ - ID-UT 2001	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	
1823930	DSR COSTS NOT AMORT 102066	SELF AUDIT - ID-UT 2001	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102079	NEEA - IDAHO - UTAH 2001	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	
1823930	DSR COSTS NOT AMORT 102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102182	LOW INCOME WZ - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102183	SELF AUDIT - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102184	NEEA - IDU - 2002 ACTUALS	IDU	\$32	\$0	\$0	\$0	\$0	\$0	\$32	\$0	
1823930	DSR COSTS NOT AMORT 102204	COMPACT FLUORESCENT - UT 2002	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	
1823930	DSR COSTS NOT AMORT 102216	WEATHERIZATION LOANS - RES UT 2003	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	
1823930	DSR COSTS NOT AMORT 102217	COMPACT FLOURESCENT - IDU 2002	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	
1823930	DSR COSTS NOT AMORT 102218	ENERGY FINANSWER - IDU 2003	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	\$40	\$0	\$0	\$0	\$0	\$0	\$40	\$0	
1823930	DSR COSTS NOT AMORT 102220	LOAN INCOME WZ - IDU 2003	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	
1823930	DSR COSTS NOT AMORT 102221	NEEA - IDU 2003	IDU	\$88	\$0	\$0	\$0	\$0	\$0	\$88	\$0	
1823930	DSR COSTS NOT AMORT 102222	SELF AUDIT - IDAHO-UT 2003	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	\$60	\$0	\$0	\$0	\$0	\$0	\$60	\$0	
1823930	DSR COSTS NOT AMORT 102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	\$29	\$0	\$0	\$0	\$0	\$0	\$29	\$0	
1823930	DSR COSTS NOT AMORT 102353	LOW INCOME WZ - IDU 2004	IDU	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	
1823930	DSR COSTS NOT AMORT 102354	NEEA - IDU 2004	IDU	\$60	\$0	\$0	\$0	\$0	\$0	\$60	\$0	
1823930	DSR COSTS NOT AMORT 102355	SELF AUDIT - IDAHO-UT 2004	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	\$87	\$0	\$0	\$0	\$0	\$0	\$87	\$0	
1823930	DSR COSTS NOT AMORT 102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	
1823930	DSR COSTS NOT AMORT 102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0	
1823930	DSR COSTS NOT AMORT 102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0	
1823930	DSR COSTS NOT AMORT 102521	NEEA - IDAHO - UTAH 2005	IDU	\$97	\$0	\$0	\$0	\$0	\$0	\$97	\$0	
1823930	DSR COSTS NOT AMORT 102522	SELF AUDIT - IDAHO-UT 2005	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0	
1823930	DSR COSTS NOT AMORT 102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	
1823930	DSR COSTS NOT AMORT 102573	ENERGY FINANSWER ID/UT 2006	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1823930	DSR COSTS NOT AMORT 102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	
1823930	DSR COSTS NOT AMORT 102575	LOW INCOME WZ -ID-UT 2006	IDU	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0	
1823930	DSR COSTS NOT AMORT 102576	NEEA-IDAHO-UTAH 2006	IDU	\$359	\$0	\$0	\$0	\$0	\$0	\$359	\$0	
1823930	DSR COSTS NOT AMORT 102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0	



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823930	DSR COSTS NOT AMORT 102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	\$143	\$0	\$0	\$0	\$0	\$143	\$0	\$0
1823930	DSR COSTS NOT AMORT 102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	\$117	\$0	\$0	\$0	\$0	\$117	\$0	\$0
1823930	DSR COSTS NOT AMORT 102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	\$47	\$0	\$0	\$0	\$0	\$47	\$0	\$0
1823930	DSR COSTS NOT AMORT 102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	\$246	\$0	\$0	\$0	\$0	\$246	\$0	\$0
1823930	DSR COSTS NOT AMORT 102758	HOME ENERGY EFFICIENCY INCENTIVE PROG-M	IDU	\$103	\$0	\$0	\$0	\$0	\$103	\$0	\$0
1823930	DSR COSTS NOT AMORT 102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102809	ENERGY FINANSWER IDU 2007	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	DSR COSTS NOT AMORT 102810	Industrial Finanser ID - 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$846
1823930	DSR COSTS NOT AMORT 102812	LOW INCOME WZ - ID-UT 2007	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	DSR COSTS NOT AMORT 102813	NEEA - IDAHO - UTAH 2007	OTHER	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	DSR COSTS NOT AMORT 102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	DSR COSTS NOT AMORT 102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823930	DSR COSTS NOT AMORT 102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	DSR COSTS NOT AMORT 102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823930	DSR COSTS NOT AMORT 102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	DSR COSTS NOT AMORT 102896	ENERGY FINANSWER - ID/UT 2008	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	DSR COSTS NOT AMORT 102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	DSR COSTS NOT AMORT 102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	DSR COSTS NOT AMORT 102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$165
1823930	DSR COSTS NOT AMORT 102900	NEEA - IDAHO - 2008	OTHER	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$317
1823930	DSR COSTS NOT AMORT 102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	DSR COSTS NOT AMORT 102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT 102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	DSR COSTS NOT AMORT 102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	DSR COSTS NOT AMORT 102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	DSR COSTS NOT AMORT 102957	CATEGORY 1 - WYOMING - 2008	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	DSR COSTS NOT AMORT 102958	CATEGORY 2 - WYOMING - 2008	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	DSR COSTS NOT AMORT 102959	CATEGORY 3 - WYOMING - 2008	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	DSR COSTS NOT AMORT 102966	ENERGY FINANSWER - ID/UT 2009	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	DSR COSTS NOT AMORT 102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$309
1823930	DSR COSTS NOT AMORT 102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
1823930	DSR COSTS NOT AMORT 102969	LOW INCOME WZ - ID-UT 2009	OTHER	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$198
1823930	DSR COSTS NOT AMORT 102970	NEEA - IDAHO - UTAH 2009	OTHER	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$287
1823930	DSR COSTS NOT AMORT 102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT 102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$190
1823930	DSR COSTS NOT AMORT 102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823930	DSR COSTS NOT AMORT 102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$807
1823930	DSR COSTS NOT AMORT 102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$594
1823930	DSR COSTS NOT AMORT 103061	ENERGY FINANSWER - ID/UT 2010	OTHER	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	DSR COSTS NOT AMORT 103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$322
1823930	DSR COSTS NOT AMORT 103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	\$4,283	\$0	\$0	\$0	\$0	\$0	\$0	\$4,283
1823930	DSR COSTS NOT AMORT 103064	LOW INCOME WZ - ID-UT 2010	OTHER	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823930	DSR COSTS NOT AMORT 103065	NEEA - IDAHO - UTAH 2010	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$166
1823930	DSR COSTS NOT AMORT 103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$513
1823930	DSR COSTS NOT AMORT 103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$107
1823930	DSR COSTS NOT AMORT 103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$637
1823930	DSR COSTS NOT AMORT 103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823930	DSR COSTS NOT AMORT 103171	ENERGY FINANSWER - ID/UT 2011	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823930	DSR COSTS NOT AMORT 103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT 103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	DSR COSTS NOT AMORT 103174	LOW INCOME WZ - ID-UT 2011	OTHER	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$425
1823930	DSR COSTS NOT AMORT 103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823930	DSR COSTS NOT AMORT 103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$632
1823930	DSR COSTS NOT AMORT 103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823930	DSR COSTS NOT AMORT 103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$508
1823930	DSR COSTS NOT AMORT 103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$699
1823930	DSR COSTS NOT AMORT 103312	ENERGY FINANSWER - ID 2012	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823930	DSR COSTS NOT AMORT 103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$303
1823930	DSR COSTS NOT AMORT 103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$44



Regulatory Assets (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 103315	LOW INCOME WZ - ID-2012	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$296
1823930	DSR COSTS NOT AMORT 103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823930	DSR COSTS NOT AMORT 103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	\$706	\$0	\$0	\$0	\$0	\$0	\$0	\$706
1823930	DSR COSTS NOT AMORT 103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$226
1823930	DSR COSTS NOT AMORT 103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	\$847	\$0	\$0	\$0	\$0	\$0	\$0	\$847
1823930	DSR COSTS NOT AMORT 103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$789	\$0	\$0	\$0	\$0	\$0	\$0	\$789
1823930	DSR COSTS NOT AMORT 103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823930	DSR COSTS NOT AMORT 103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823930	DSR COSTS NOT AMORT 103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823930	DSR COSTS NOT AMORT 103635	ENERGY FINANSWER - ID 2013	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	DSR COSTS NOT AMORT 103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$176
1823930	DSR COSTS NOT AMORT 103637	IRRIGATION INTERRUPTIBLE - ID 2013	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 103638	LOW INCOME WZ - ID- 2013	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	DSR COSTS NOT AMORT 103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	DSR COSTS NOT AMORT 103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$261
1823930	DSR COSTS NOT AMORT 103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$176
1823930	DSR COSTS NOT AMORT 103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	\$436	\$0	\$0	\$0	\$0	\$0	\$0	\$436
1823930	DSR COSTS NOT AMORT 103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$362
1823930	DSR COSTS NOT AMORT 103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823930 Total				\$30,841	\$0	\$0	\$0	\$0	\$0	\$2,244	\$0
1823940	DSR CARRYING CHARGES 102146	UT CARRYING CHARGE - 2001/2002	OTHER	\$2,942	\$0	\$0	\$0	\$0	\$0	\$0	\$2,942
1823940	DSR CARRYING CHARGES 102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-\$680	\$0	\$0	\$0	\$0	\$0	\$0	-\$680
1823940	DSR CARRYING CHARGES 102766	DSR CARRYING CHARGES	IDU	\$166	\$0	\$0	\$0	\$0	\$166	\$0	\$0
1823940	DSR CARRYING CHARGES 103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-\$76	\$0	\$0	\$0	\$0	\$0	\$0	-\$76
1823940	DSR CARRYING CHARGES 103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
1823940	DSR CARRYING CHARGES 103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-\$69	\$0	\$0	\$0	\$0	\$0	\$0	-\$69
1823940	DSR CARRYING CHARGES 103279	CA CARRYING CHR G LIEE - 2011	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	-\$20
1823940 Total				\$2,236	\$0	\$0	\$0	\$0	\$166	\$0	\$2,070
1823990	OTHR REG ASSET-N CST 138020	Reg Asset Current - DSM	OTHER	\$1,332	\$0	\$0	\$0	\$0	\$0	\$0	\$1,332
1823990	OTHR REG ASSET-N CST 138030	Reg Asset Current - OR SB 408	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 138045	Reg Asset Current - GHG Allowances	OTHER	\$2,598	\$0	\$0	\$0	\$0	\$0	\$0	\$2,598
1823990	OTHR REG ASSET-N CST 138050	Reg Asset Current - Def Net Power Costs	OTHER	\$61,821	\$0	\$0	\$0	\$0	\$0	\$0	\$61,821
1823990	OTHR REG ASSET-N CST 138055	Reg Asset Current - Def RECs in Rates	OTHER	\$1,842	\$0	\$0	\$0	\$0	\$0	\$0	\$1,842
1823990	OTHR REG ASSET-N CST 138060	Reg Asset Current - BPA Balancing Accts	OTHER	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$148
1823990	OTHR REG ASSET-N CST 138090	Reg Asset Current - Solar Feed-In	OTHER	\$2,467	\$0	\$0	\$0	\$0	\$0	\$0	\$2,467
1823990	OTHR REG ASSET-N CST 138190	Reg Asset Current - Other	OTHER	\$681	\$0	\$0	\$0	\$0	\$0	\$0	\$681
1823990	OTHR REG ASSET-N CST 186095	RegA - DSM - Recl to Curr	OTHER	-\$1,332	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,332
1823990	OTHR REG ASSET-N CST 186099	Regulatory Asset - Balance Reclss	OTHER	\$9,801	\$0	\$0	\$0	\$0	\$0	\$0	\$9,801
1823990	OTHR REG ASSET-N CST 186100	Calif Alternative Rate for Energy (CARE)	OTHER	-\$739	\$0	\$0	\$0	\$0	\$0	\$0	-\$739
1823990	OTHR REG ASSET-N CST 186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	\$192	\$0	\$0	\$0	\$0	\$192	\$0	\$0
1823990	OTHR REG ASSET-N CST 186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	\$213	\$0	\$0	\$213	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187042	Reg Asset - CA GHG Allowances	OTHER	\$3,574	\$0	\$0	\$0	\$0	\$0	\$0	\$3,574
1823990	OTHR REG ASSET-N CST 187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-\$2,598	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,598
1823990	OTHR REG ASSET-N CST 187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	\$4,583	\$70	\$1,160	\$362	\$727	\$1,992	\$273	\$0
1823990	OTHR REG ASSET-N CST 187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$396	\$0	\$0	\$396	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187070	Trail Min Mine Costs - Deseret Settlement	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187096	Reg Asset - Tax Rev Req Adj-WY	WYU	\$53	\$0	\$0	\$0	\$53	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823990	OTHR REG ASSET-N CST 187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$321
1823990	OTHR REG ASSET-N CST 187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	\$4,082	\$0	\$0	\$0	\$0	\$0	\$0	\$4,082
1823990	OTHR REG ASSET-N CST 187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	\$2,065	\$0	\$0	\$0	\$0	\$0	\$0	\$2,065
1823990	OTHR REG ASSET-N CST 187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	\$875	\$0	\$0	\$0	\$0	\$0	\$0	\$875
1823990	OTHR REG ASSET-N CST 187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-\$148	\$0	\$0	\$0	\$0	\$0	\$0	-\$148
1823990	OTHR REG ASSET-N CST 187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	-\$2
1823990	OTHR REG ASSET-N CST 187350	ID - Deferred Overburden Costs	OTHER	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$159
1823990	OTHR REG ASSET-N CST 187351	WY - Deferred Overburden Costs	WYP	\$431	\$0	\$0	\$0	\$431	\$0	\$0	\$0



Regulatory Assets (Actuals)
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	\$1,945	\$0	\$0	\$0	\$0	\$0	\$0	\$1,945
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-\$1,416	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,416
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-\$436	\$0	\$0	\$0	\$0	\$0	\$0	-\$436
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-\$106	\$0	\$0	\$0	\$0	\$0	\$0	-\$106
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	\$1,255	\$0	\$0	\$0	\$0	\$0	\$0	\$1,255
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-in Tariff 2013	OTHER	\$1,923	\$0	\$0	\$0	\$0	\$0	\$0	\$1,923
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$130
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-\$3,644	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,644
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-\$1,483	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,483
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-\$420	\$0	\$0	\$0	\$0	\$0	\$0	-\$420
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	\$33,373	\$0	\$0	\$0	\$0	\$0	\$0	\$33,373
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	\$2,490	\$0	\$0	\$0	\$0	\$0	\$0	\$2,490
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-\$519	\$0	\$0	\$0	\$0	\$0	\$0	-\$519
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-\$162	\$0	\$0	\$0	\$0	\$0	\$0	-\$162
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	\$1,293	\$0	\$0	\$0	\$0	\$0	\$0	\$1,293
1823990	OTHR REG ASSET-N CST	187803	CONTRA REG ASSET - CA ECAC CY2013	OTHER	\$1,055	\$0	\$0	\$0	\$0	\$0	\$0	\$1,055
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-\$130	\$0	\$0	\$0	\$0	\$0	\$0	-\$130
1823990	OTHR REG ASSET-N CST	187808	CONTRA REG ASSET - CA ECAC CY2013	OTHER	-\$108	\$0	\$0	\$0	\$0	\$0	\$0	-\$108
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	\$4,436	\$0	\$0	\$0	\$0	\$0	\$0	\$4,436
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	\$328	\$0	\$0	\$0	\$0	\$0	\$0	\$328
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	\$8,240	\$0	\$0	\$0	\$0	\$0	\$0	\$8,240
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	\$7,860	\$0	\$0	\$0	\$0	\$0	\$0	\$7,860
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$152
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-\$369	\$0	\$0	\$0	\$0	\$0	\$0	-\$369
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-\$451	\$0	\$0	\$0	\$0	\$0	\$0	-\$451
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	-\$12	\$0	\$0	\$0	\$0	\$0	\$0	-\$12
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	\$16,648	\$0	\$0	\$0	\$0	\$0	\$0	\$16,648
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	\$6,574	\$0	\$0	\$0	\$0	\$0	\$0	\$6,574
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	\$8,019	\$0	\$0	\$0	\$0	\$0	\$0	\$8,019
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-\$2,524	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,524
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	\$10,599	\$0	\$0	\$0	\$0	\$0	\$0	\$10,599
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-\$1,222	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,222
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-\$789	\$0	\$0	\$0	\$0	\$0	\$0	-\$789
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	\$16,824	\$0	\$0	\$0	\$0	\$0	\$0	\$16,824
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	\$5,302	\$0	\$0	\$0	\$0	\$0	\$0	\$5,302
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	\$4,784	\$0	\$0	\$0	\$0	\$0	\$0	\$4,784
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-\$1,247	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,247
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-\$551	\$0	\$0	\$0	\$0	\$0	\$0	-\$551
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$169
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$75
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-\$279	\$0	\$0	\$0	\$0	\$0	\$0	-\$279
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$210
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	\$639	\$0	\$0	\$0	\$0	\$0	\$0	\$639
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-\$1,584	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,584
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	\$1,150	\$0	\$0	\$0	\$0	\$0	\$0	\$1,150
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ DAMAGES - WY	WYP	\$936	\$0	\$0	\$0	\$936	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	\$436	\$0	\$0	\$0	\$436	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	\$215	\$0	\$0	\$0	\$0	\$215	\$0	\$0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	\$26	\$0	\$0	\$0	\$26	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	\$7,500	\$0	\$0	\$7,500	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	-\$5
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-\$28	\$0	\$0	\$0	\$0	\$0	\$0	-\$28
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187955	Delfd UT Ind Eval Fee	UT	-\$119	\$0	\$0	\$0	\$0	-\$119	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST 187956	CA DEFERRED INTERVENOR FUNDING	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823990	OTHR REG ASSET-N CST 187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$45
1823990	OTHR REG ASSET-N CST 187958	ID Deferred Intervenor Funding	IDU	\$52	\$0	\$0	\$0	\$0	\$0	\$52	\$0
1823990	OTHR REG ASSET-N CST 187964	RegA - Intervenor Fees - Recl to Liab	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823990	OTHR REG ASSET-N CST 187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823990	OTHR REG ASSET-N CST 187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$161
1823990	OTHR REG ASSET-N CST 187968	Reg A - Insurance Reserves - Reclass	OTHER	\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$670
1823990	OTHR REG ASSET-N CST 187972	Deferred Net Power Costs - WY 11	OTHER	\$15,598	\$0	\$0	\$0	\$0	\$0	\$0	\$15,598
1823990	OTHR REG ASSET-N CST 187975	Reg Asset - CA ECAC	OTHER	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$333
1823990	OTHR REG ASSET-N CST 187982	Deferred Net Power Costs - ID 11	OTHER	\$906	\$0	\$0	\$0	\$0	\$0	\$0	\$906
1823990	OTHR REG ASSET-N CST 187983	*Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	\$4,029	\$0	\$0	\$0	\$0	\$0	\$0	\$4,029
1823990	OTHR REG ASSET-N CST 187984	*Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$270
1823990	OTHR REG ASSET-N CST 187985	Utah ECAM Regulatory Asset	OTHER	\$38,329	\$0	\$0	\$0	\$0	\$0	\$0	\$38,329
1823990	OTHR REG ASSET-N CST 187992	Contra Reg Asset - CA - Def NPC	OTHER	-\$92	\$0	\$0	\$0	\$0	\$0	\$0	-\$92
1823990	OTHR REG ASSET-N CST 187995	Utah ECAM Regulatory Asset - Contra	OTHER	-\$74	\$0	\$0	\$0	\$0	\$0	\$0	-\$74
1823990	OTHR REG ASSET-N CST 187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-\$26,913	\$0	\$0	\$0	\$0	\$0	\$0	-\$26,913
1823990	OTHR REG ASSET-N CST 187999	Reg Asset - Def NPC Balance Reclass	OTHER	\$1,388	\$0	\$0	\$0	\$0	\$0	\$0	\$1,388
1823990	OTHR REG ASSET-N CST 189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-\$1,410	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,410
1823990	OTHR REG ASSET-N CST 189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-\$7,540	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,540
1823990	OTHR REG ASSET-N CST 189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-\$16,509	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,509
1823990	OTHR REG ASSET-N CST 189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823990	OTHR REG ASSET-N CST 189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-\$9,449	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,449
1823990	OTHR REG ASSET-N CST 610005	SEC 174 94-98 7 99-00 RAR	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823990	OTHR REG ASSET-N CST 701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	-\$54
1823990 Total				\$220,824	\$70	\$1,160	\$8,471	\$2,609	\$2,088	\$517	\$205,910
1823993	OTH REG ASSET-NON CO 187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-\$220	\$0	-\$220	\$0	\$0	\$0	\$0	\$0
1823993 Total				-\$220	\$0	-\$220	\$0	\$0	\$0	\$0	\$0
1823994	OTH REG ASSET-NON CO 187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-\$396	\$0	\$0	-\$396	\$0	\$0	\$0	\$0
1823994 Total				-\$396	\$0	\$0	-\$396	\$0	\$0	\$0	\$0
1823995	OTH REG ASSET-NON CO 187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-\$135	\$0	\$0	\$0	\$0	\$0	-\$135	\$0
1823995 Total				-\$135	\$0	\$0	\$0	\$0	\$0	-\$135	\$0
1823999	REGULATORY ASST-OTH 186001	DSM Regulatory Assets-Accruals	OTHER	\$6,686	\$0	\$0	\$0	\$0	\$0	\$0	\$6,686
1823999 Total				\$6,686	\$0	\$0	\$0	\$0	\$0	\$0	\$6,686
Grand Total				\$228,381	\$740	\$4,394	\$10,003	\$5,492	\$14,398	\$3,579	\$189,737



Depreciation Reserve (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other									
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	SG	-\$26,650		-\$406		-\$6,716		-\$2,099		-\$4,208		-\$11,536		-\$1,579		-\$106		\$0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	-\$15,156		-\$231		-\$3,819		-\$1,194		-\$2,393		-\$6,560		-\$898		-\$61		\$0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	-\$465,751		-\$7,101		-\$117,368		-\$36,677		-\$73,547		-\$201,606		-\$27,592		-\$1,860		\$0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	-\$1,405,408		-\$21,428		-\$354,160		-\$110,673		-\$221,930		-\$608,348		-\$83,258		-\$5,611		\$0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	-\$382,627		-\$5,834		-\$96,421		-\$30,131		-\$60,421		-\$165,625		-\$22,667		-\$1,528		\$0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-\$199,691		-\$3,045		-\$50,322		-\$15,725		-\$31,533		-\$86,438		-\$11,830		-\$797		\$0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-\$34		-\$1		-\$9		-\$3		-\$5		-\$15		-\$2		\$0		\$0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-\$14,359		-\$219		-\$3,618		-\$1,131		-\$2,267		-\$6,215		-\$851		-\$57		\$0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-I	-\$4,703		-\$72		-\$1,185		-\$370		-\$743		-\$2,036		-\$279		-\$19		\$0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-I	-\$33		-\$1		-\$8		-\$3		-\$5		-\$14		-\$2		\$0		\$0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-I	-\$115		-\$2		-\$29		-\$9		-\$18		-\$50		-\$7		\$0		\$0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-I	-\$167		-\$3		-\$42		-\$13		-\$26		-\$72		-\$10		-\$1		\$0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-I	-\$80		-\$1		-\$20		-\$6		-\$13		-\$35		-\$5		\$0		\$0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-I	-\$201		-\$3		-\$51		-\$16		-\$32		-\$87		-\$12		-\$1		\$0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-I	-\$32		\$0		-\$8		-\$3		-\$5		-\$14		-\$2		\$0		\$0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-I	-\$4,717		-\$72		-\$1,189		-\$371		-\$745		-\$2,042		-\$279		-\$19		\$0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-I	-\$21,059		-\$321		-\$5,307		-\$1,658		-\$3,326		-\$9,116		-\$1,248		-\$84		\$0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-I	-\$865		-\$13		-\$218		-\$68		-\$137		-\$374		-\$51		-\$3		\$0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-I	-\$9,328		-\$142		-\$2,351		-\$735		-\$1,473		-\$4,038		-\$553		-\$37		\$0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-I	-\$53		-\$1		-\$13		-\$4		-\$8		-\$23		-\$3		\$0		\$0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-I	-\$4,600		-\$70		-\$1,159		-\$362		-\$726		-\$1,991		-\$273		-\$18		\$0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-I	-\$854		-\$13		-\$215		-\$67		-\$135		-\$370		-\$51		-\$3		\$0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-I	-\$1,068		-\$16		-\$269		-\$84		-\$169		-\$462		-\$63		-\$4		\$0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-I	-\$15,896		-\$242		-\$4,006		-\$1,252		-\$2,510		-\$6,881		-\$942		-\$63		\$0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-I	-\$123,115		-\$1,877		-\$31,025		-\$9,695		-\$19,441		-\$53,292		-\$7,293		-\$492		\$0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-I	-\$10,660		-\$163		-\$2,686		-\$839		-\$1,683		-\$4,614		-\$632		-\$43		\$0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-I	-\$3,152		-\$48		-\$794		-\$248		-\$498		-\$1,364		-\$187		-\$13		\$0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-I	-\$140		-\$2		-\$35		-\$11		-\$22		-\$61		-\$8		-\$1		\$0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-I	-\$57		-\$1		-\$14		-\$4		-\$9		-\$25		-\$3		\$0		\$0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-I	-\$26		\$0		-\$7		-\$2		-\$4		-\$11		-\$2		\$0		\$0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-I	-\$34,931		-\$533		-\$8,803		-\$2,751		-\$5,516		-\$15,120		-\$2,069		-\$139		\$0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-I	-\$10,547		-\$161		-\$2,658		-\$831		-\$1,665		-\$4,565		-\$625		-\$42		\$0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-I	-\$14,382		-\$219		-\$3,624		-\$1,133		-\$2,271		-\$6,225		-\$852		-\$57		\$0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-I	-\$3,963		-\$60		-\$999		-\$312		-\$626		-\$1,715		-\$235		-\$16		\$0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-I	-\$1,821		-\$28		-\$459		-\$143		-\$288		-\$788		-\$108		-\$7		\$0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-I	-\$10		\$0		-\$3		-\$1		-\$2		-\$4		-\$1		\$0		\$0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-I	-\$104		-\$2		-\$26		-\$8		-\$16		-\$45		-\$6		\$0		\$0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-I	-\$1,107		-\$17		-\$279		-\$87		-\$175		-\$479		-\$66		-\$4		\$0
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-I	-\$3		\$0		-\$1		\$0		\$0		-\$1		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-I	-\$6,066		-\$92		-\$1,529		-\$478		-\$958		-\$2,626		-\$359		-\$24		\$0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-I	-\$797		-\$12		-\$201		-\$63		-\$126		-\$345		-\$47		-\$3		\$0
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	SG	-\$31,389		-\$479		-\$7,910		-\$2,472		-\$4,957		-\$13,587		-\$1,859		-\$125		\$0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	-\$2,052		-\$31		-\$517		-\$162		-\$324		-\$888		-\$122		-\$8		\$0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	-\$482,248		-\$7,353		-\$121,525		-\$37,976		-\$76,152		-\$208,747		-\$28,569		-\$1,925		\$0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	-\$68,280		-\$1,041		-\$17,206		-\$5,377		-\$10,782		-\$29,556		-\$4,045		-\$273		\$0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-\$45,934		-\$700		-\$11,575		-\$3,617		-\$7,254		-\$19,883		-\$2,721		-\$183		\$0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-\$2,151		-\$33		-\$542		-\$169		-\$340		-\$931		-\$127		-\$9		\$0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-\$31,954		-\$487		-\$8,052		-\$2,516		-\$5,046		-\$13,832		-\$1,893		-\$128		\$0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-\$23,038		-\$351		-\$5,805		-\$1,814		-\$3,638		-\$9,972		-\$1,365		-\$92		\$0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	-\$289,012		-\$4,407		-\$72,830		-\$22,759		-\$45,638		-\$125,102		-\$17,121		-\$1,154		\$0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-\$25,660		-\$391		-\$6,466		-\$2,021		-\$4,052		-\$11,107		-\$1,520		-\$102		\$0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-\$8,155		-\$124		-\$2,055		-\$642		-\$1,288		-\$3,530		-\$483		-\$33		\$0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	-\$229,700		-\$3,502		-\$57,884		-\$18,088		-\$36,272		-\$99,429		-\$13,608		-\$917		\$0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	-\$289,795		-\$4,418		-\$73,028		-\$22,821		-\$45,762		-\$125,441		-\$17,168		-\$1,157		\$0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-\$426,766		-\$6,507		-\$107,544		-\$33,607		-\$67,391		-\$184,731		-\$25,282		-\$1,704		\$0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	-\$680		-\$10		-\$171		-\$54		-\$107		-\$294		-\$40		-\$3		\$0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-\$1,626		-\$25		-\$410		-\$128		-\$257		-\$704		-\$96		-\$6		\$0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	-\$3,728		-\$57		-\$939		-\$294		-\$589		-\$1,614		-\$221		-\$15		\$0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	-\$559		-\$559		\$0		\$0		\$0		\$0		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	-\$438		\$0		\$0		\$0		\$0		\$0		-\$438		\$0		\$0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	-\$2,535		\$0		-\$2,535		\$0		\$0		\$0		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	-\$2,744		\$0		\$0		\$0		\$0		-\$2,744		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	-\$142		\$0		\$0		-\$142		\$0		\$0		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WY	-\$1,084		\$0		\$0		\$0		-\$1,084		\$0		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	-\$617		\$0		\$0		\$0		-\$617		\$0		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	-\$735		-\$735		\$0		\$0		\$0		\$0		\$0		\$0		\$0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	-\$478		\$0		\$0		\$0		\$0		\$0		-\$478		\$0		\$0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	-\$4,294		\$0		-\$4,294		\$0		\$0		\$0		\$0		\$0		\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3610000	UT	-\$8,258	\$0	\$0	\$0	\$0	-\$8,258	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WA	-\$689	\$0	\$0	-\$689	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WY	-\$2,507	\$0	\$0	\$0	-\$2,507	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WYU	-\$200	\$0	\$0	\$0	-\$200	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	CA	-\$4,713	-\$4,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	IDU	-\$8,911	\$0	\$0	\$0	\$0	\$0	-\$8,911	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	OR	-\$61,535	\$0	-\$61,535	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	UT	-\$88,070	\$0	\$0	\$0	\$0	-\$88,070	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WA	-\$15,703	\$0	\$0	-\$15,703	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WY	-\$39,912	\$0	\$0	\$0	-\$39,912	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WYU	-\$2,700	\$0	\$0	\$0	-\$2,700	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	CA	-\$170	-\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	IDU	-\$250	\$0	\$0	\$0	\$0	-\$250	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	OR	-\$1,924	\$0	-\$1,924	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	UT	-\$2,473	\$0	\$0	\$0	\$0	-\$2,473	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WA	-\$628	\$0	\$0	-\$628	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WY	-\$1,590	\$0	\$0	\$0	-\$1,590	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WYU	-\$23	\$0	\$0	\$0	-\$23	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	CA	-\$29,384	-\$29,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	IDU	-\$45,347	\$0	\$0	\$0	\$0	-\$45,347	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	OR	-\$229,245	\$0	-\$229,245	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	UT	-\$184,406	\$0	\$0	\$0	\$0	-\$184,406	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WA	-\$53,171	\$0	\$0	-\$53,171	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WY	-\$41,701	\$0	\$0	\$0	-\$41,701	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WYU	-\$9,139	\$0	\$0	\$0	-\$9,139	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	CA	-\$13,563	-\$13,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	IDU	-\$16,384	\$0	\$0	\$0	\$0	-\$16,384	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OR	-\$136,391	\$0	-\$136,391	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	UT	-\$79,777	\$0	\$0	\$0	\$0	-\$79,777	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WA	-\$30,446	\$0	\$0	-\$30,446	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WY	-\$36,960	\$0	\$0	\$0	-\$36,960	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WYU	-\$4,795	\$0	\$0	\$0	-\$4,795	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	CA	-\$8,688	-\$8,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	IDU	-\$3,254	\$0	\$0	\$0	\$0	-\$3,254	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	OR	-\$39,753	\$0	-\$39,753	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UT	-\$62,486	\$0	\$0	\$0	\$0	-\$62,486	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WA	-\$11,398	\$0	\$0	-\$11,398	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WY	-\$7,907	\$0	\$0	\$0	-\$7,907	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WYU	-\$2,658	\$0	\$0	\$0	-\$2,658	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	CA	-\$14,931	-\$14,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	IDU	-\$10,462	\$0	\$0	\$0	\$0	-\$10,462	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	OR	-\$66,453	\$0	-\$66,453	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UT	-\$177,926	\$0	\$0	\$0	\$0	-\$177,926	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	WA	-\$10,151	\$0	\$0	-\$10,151	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	WY	-\$19,229	\$0	\$0	\$0	-\$19,229	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	WYU	-\$13,317	\$0	\$0	\$0	-\$13,317	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	CA	-\$24,035	-\$24,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	IDU	-\$22,551	\$0	\$0	\$0	\$0	-\$22,551	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	OR	-\$184,964	\$0	-\$184,964	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	UT	-\$96,558	\$0	\$0	\$0	\$0	-\$96,558	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	WA	-\$46,927	\$0	\$0	-\$46,927	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	WY	-\$30,499	\$0	\$0	\$0	-\$30,499	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	WYU	-\$4,807	\$0	\$0	\$0	-\$4,807	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	CA	-\$3,658	-\$3,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	IDU	-\$3,467	\$0	\$0	\$0	\$0	-\$3,467	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	OR	-\$25,600	\$0	-\$25,600	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	UT	-\$26,756	\$0	\$0	\$0	\$0	-\$26,756	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	WA	-\$7,349	\$0	\$0	-\$7,349	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	WY	-\$4,372	\$0	\$0	\$0	-\$4,372	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	WYU	-\$623	\$0	\$0	\$0	-\$623	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	CA	-\$6,227	-\$6,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	IDU	-\$7,882	\$0	\$0	\$0	\$0	-\$7,882	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	OR	-\$52,894	\$0	-\$52,894	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	UT	-\$37,546	\$0	\$0	\$0	\$0	-\$37,546	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	WA	-\$12,447	\$0	\$0	-\$12,447	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	WY	-\$10,839	\$0	\$0	\$0	-\$10,839	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	WYU	-\$2,559	\$0	\$0	\$0	-\$2,559	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	CA	-\$1,860	-\$1,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	IDU	-\$6,978	\$0	\$0	\$0	\$0	-\$6,978	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	\$-33,905	\$0	\$-33,905	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	\$-26,531	\$0	\$0	\$0	\$-26,531	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	\$-2,276	\$0	\$0	\$-2,276	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYF	\$-1,972	\$0	\$0	\$0	\$-1,972	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	\$-702	\$0	\$0	\$0	\$-702	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$-221	\$-221	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$-121	\$0	\$0	\$0	\$0	\$-121	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$-2,543	\$0	\$-2,543	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$-3,417	\$0	\$0	\$0	\$-3,417	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$-294	\$0	\$0	\$-294	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYF	\$-933	\$0	\$0	\$0	\$-933	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$-151	\$0	\$0	\$0	\$-151	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$-588	\$-588	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$-433	\$0	\$0	\$0	\$0	\$-433	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$-9,422	\$0	\$-9,422	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$-11,398	\$0	\$0	\$0	\$-11,398	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$-2,265	\$0	\$0	\$-2,265	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYF	\$-2,783	\$0	\$0	\$0	\$-2,783	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$-914	\$0	\$0	\$0	\$-914	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	\$-3	\$0	\$0	\$0	\$0	\$-3	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	\$-21	\$0	\$0	\$0	\$0	\$-21	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYF	\$-6	\$0	\$0	\$0	\$-6	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	\$-3	\$0	\$0	\$0	\$-3	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	\$-605	\$-605	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	\$-1,931	\$-47	\$-587	\$-134	\$-144	\$-944	\$-75	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$-4,155	\$0	\$0	\$0	\$0	\$-4,155	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	\$-6,451	\$0	\$-6,451	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SE	\$-1	\$0	\$0	\$0	\$0	\$-1	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	\$-2,293	\$-35	\$-578	\$181	\$-362	\$-993	\$-136	\$-9
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	\$-21,590	\$-470	\$-5,772	\$-1,857	\$-3,115	\$-9,281	\$-1,234	\$-62
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	\$-12,096	\$0	\$0	\$0	\$0	\$-12,096	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	\$-5,927	\$0	\$0	\$-5,927	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYF	\$-1,297	\$0	\$0	\$0	\$-1,297	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$-1,482	\$0	\$0	\$0	\$-1,482	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	\$-60	\$-60	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	\$-1,754	\$-43	\$-533	\$-121	\$-131	\$-858	\$-68	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	\$-31	\$0	\$0	\$0	\$0	\$-31	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	\$-662	\$0	\$-662	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	\$-1,012	\$-15	\$-255	\$-80	\$-160	\$-438	\$-60	\$-4
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	\$-13,717	\$-298	\$-3,667	\$-1,053	\$-1,979	\$-5,897	\$-784	\$-39
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	\$-199	\$0	\$0	\$0	\$0	\$-199	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	\$-348	\$0	\$0	\$-348	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYF	\$-230	\$0	\$0	\$0	\$-230	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	\$-10	\$0	\$0	\$0	\$-10	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$-93	\$-93	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$-3,388	\$-83	\$-1,030	\$-234	\$-253	\$-1,656	\$-131	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$-312	\$0	\$0	\$0	\$0	\$-312	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$-781	\$0	\$-781	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	\$-9	\$0	\$-2	\$-1	\$-2	\$-4	\$-1	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	\$-938	\$-14	\$-236	\$-74	\$-148	\$-406	\$-56	\$-4
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$-22,472	\$-489	\$-6,008	\$-1,725	\$-3,242	\$-9,661	\$-1,284	\$-64
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$-1,103	\$0	\$0	\$0	\$0	\$-1,103	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$-396	\$0	\$0	\$-396	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYF	\$-1,239	\$0	\$0	\$0	\$-1,239	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$-40	\$0	\$0	\$0	\$-40	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CA	\$-1	\$-1	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	\$-3	\$0	\$-1	\$0	\$0	\$-1	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	IDU	\$-11	\$0	\$0	\$0	\$0	\$-11	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	\$-149	\$0	\$-149	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SG	\$-545	\$-8	\$-137	\$-43	\$-86	\$-236	\$-32	\$-2
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	\$-509	\$-11	\$-136	\$-39	\$-73	\$-219	\$-29	\$-1
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	\$-82	\$0	\$0	\$0	\$0	\$-82	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WA	\$-29	\$0	\$0	\$-29	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYF	\$-19	\$0	\$0	\$0	\$-19	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYU	\$-9	\$0	\$0	\$0	\$-9	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$-45	\$-45	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	\$-192	\$0	\$0	\$0	\$0	\$-192	\$0	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-\$770	\$0	-\$770	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-\$276	-\$4	-\$70	-\$22	-\$44	-\$16	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-\$613	-\$13	-\$164	-\$47	-\$88	-\$263	-\$35	-\$2	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-\$1,343	\$0	\$0	\$0	\$0	-\$1,343	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-\$151	\$0	\$0	-\$151	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYF	-\$193	\$0	\$0	\$0	-\$193	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYL	-\$10	\$0	\$0	\$0	-\$10	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	IDU	-\$8	\$0	\$0	\$0	\$0	-\$8	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	-\$120	\$0	-\$120	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	-\$32	-\$8	-\$3	-\$3	-\$5	-\$14	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	-\$143	-\$3	-\$38	-\$11	-\$21	-\$61	-\$8	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	-\$149	\$0	\$0	\$0	\$0	-\$149	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	-\$17	\$0	\$0	-\$17	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYF	-\$27	\$0	\$0	\$0	-\$27	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-\$192	-\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-\$802	\$0	\$0	\$0	\$0	-\$802	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-\$2,505	\$0	-\$2,505	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	-\$89	-\$1	-\$22	-\$7	-\$15	-\$38	-\$6	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-\$3,572	-\$54	-\$900	-\$281	-\$564	-\$1,546	-\$212	-\$14	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-\$531	-\$142	-\$142	-\$41	-\$77	-\$228	-\$30	-\$2	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-\$4,298	\$0	\$0	\$0	\$0	-\$4,298	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-\$403	\$0	\$0	-\$403	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYF	-\$654	\$0	\$0	\$0	-\$654	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	**1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYL	-\$173	\$0	\$0	\$0	-\$173	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-\$312	-\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-\$947	\$0	\$0	\$0	\$0	-\$947	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-\$3,583	\$0	-\$3,583	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	-\$129	-\$2	-\$32	-\$10	-\$22	-\$55	-\$8	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-\$2,250	-\$34	-\$567	-\$177	-\$355	-\$974	-\$133	-\$9	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-\$247	-\$5	-\$66	-\$19	-\$36	-\$106	-\$14	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-\$5,988	\$0	\$0	\$0	\$0	-\$5,988	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-\$1,127	\$0	\$0	-\$1,127	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYF	-\$1,142	\$0	\$0	\$0	-\$1,142	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	**1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYL	-\$243	\$0	\$0	\$0	-\$243	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	-\$47	\$0	-\$47	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SE	-\$2	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	-\$1,465	-\$22	-\$389	-\$115	-\$231	-\$634	-\$87	-\$6	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	-\$80	\$0	\$0	\$0	\$0	-\$80	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	-\$129	-\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	-\$259	\$0	\$0	\$0	\$0	-\$259	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	-\$717	\$0	-\$717	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE	-\$18	-\$4	-\$1	-\$1	-\$3	-\$8	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	-\$690	-\$11	-\$174	-\$54	-\$109	-\$299	-\$41	-\$3	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	-\$229	-\$5	-\$61	-\$18	-\$33	-\$98	-\$13	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	-\$1,577	\$0	\$0	\$0	\$0	-\$1,577	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	-\$174	\$0	\$0	-\$174	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYF	-\$725	\$0	\$0	\$0	-\$725	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYL	-\$139	\$0	\$0	\$0	-\$139	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-\$24	-\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-\$27	\$0	\$0	\$0	\$0	-\$27	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-\$94	\$0	-\$94	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-\$124	-\$2	-\$31	-\$10	-\$20	-\$54	-\$7	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-\$17	-\$4	-\$1	-\$2	-\$2	-\$7	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-\$100	\$0	\$0	\$0	\$0	-\$100	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-\$19	\$0	\$0	-\$19	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYF	-\$44	\$0	\$0	\$0	-\$44	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYL	-\$6	\$0	\$0	\$0	-\$6	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-\$97	\$0	-\$97	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-\$196	-\$3	-\$50	-\$15	-\$31	-\$85	-\$12	-\$1	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-\$180	-\$4	-\$48	-\$14	-\$26	-\$78	-\$10	-\$1	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-\$459	\$0	\$0	\$0	\$0	-\$459	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-\$104	\$0	\$0	-\$104	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYF	-\$44	\$0	\$0	\$0	-\$44	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	-\$591	-\$13	-\$158	-\$45	-\$85	-\$254	-\$34	-\$2	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	-\$113	-\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	-\$160	\$0	\$0	\$0	\$0	-\$160	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	-\$1,414	\$0	-\$1,414	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	-\$1,858	-\$28	-\$468	-\$146	-\$293	-\$804	-\$110	-\$7	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	-\$218	-\$5	-\$58	-\$17	-\$31	-\$94	-\$12	-\$1	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	-\$1,704	\$0	\$0	\$0	\$0	-\$1,704	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	-\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WY	-\$616	\$0	\$0	\$0	-\$616	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	-\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-\$398	-\$398	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-\$707	\$0	\$0	\$0	\$0	\$0	-\$707	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-\$5,013	\$0	-\$5,013	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-\$11,905	-\$182	-\$3,000	-\$937	-\$1,880	-\$5,153	-\$705	-\$48
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-\$2,392	-\$52	-\$640	-\$184	-\$345	-\$1,028	-\$137	-\$7
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-\$5,538	\$0	\$0	\$0	\$0	-\$5,538	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-\$1,437	\$0	\$0	-\$1,437	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WY	-\$1,973	\$0	\$0	\$0	-\$1,973	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-\$260	\$0	\$0	\$0	-\$260	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	-\$285	-\$285	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	-\$608	\$0	\$0	\$0	\$0	\$0	-\$608	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	-\$4,770	\$0	-\$4,770	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	-\$3,292	-\$50	-\$830	-\$259	-\$520	-\$1,425	-\$195	-\$13
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	-\$2,571	-\$56	-\$687	-\$197	-\$371	-\$1,105	-\$147	-\$7
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	-\$3,463	\$0	\$0	\$0	\$0	-\$3,463	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	-\$833	\$0	\$0	-\$833	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WY	-\$1,403	\$0	\$0	\$0	-\$1,403	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	-\$441	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-\$492	-\$492	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-\$845	\$0	\$0	\$0	\$0	\$0	-\$845	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-\$2,403	\$0	-\$2,403	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-\$290	-\$4	-\$73	-\$23	-\$46	-\$125	-\$17	-\$1
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-\$35	-\$1	-\$9	-\$3	-\$5	-\$15	-\$2	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-\$2,868	\$0	\$0	\$0	\$0	-\$2,868	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-\$794	\$0	\$0	-\$794	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WY	-\$1,110	\$0	\$0	\$0	-\$1,110	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-\$240	\$0	\$0	\$0	-\$240	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-\$86	-\$86	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-\$52	\$0	\$0	\$0	\$0	\$0	-\$52	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-\$289	\$0	-\$289	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-\$66	-\$1	-\$17	-\$5	-\$10	-\$29	-\$4	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-\$825	\$0	\$0	\$0	\$0	-\$825	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WY	-\$74	\$0	\$0	\$0	-\$74	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-\$79	\$0	\$0	\$0	\$0	-\$79	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-\$374	-\$374	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-\$442	\$0	\$0	\$0	\$0	\$0	-\$442	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-\$2,764	\$0	-\$2,764	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-\$406	-\$6	-\$102	-\$32	-\$64	-\$176	-\$24	-\$2
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-\$3,831	\$0	\$0	\$0	\$0	-\$3,831	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-\$1,077	\$0	\$0	-\$1,077	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WY	-\$655	\$0	\$0	\$0	-\$655	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-\$241	\$0	\$0	\$0	-\$241	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	-\$95	\$0	-\$95	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	-\$1,267	-\$19	-\$319	-\$100	-\$200	-\$549	-\$75	-\$5
1080000	AC PR DPR EL PL SR 3961000	CRANES	SO	-\$6	\$0	-\$2	\$0	-\$1	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	-\$1	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-\$117	\$0	-\$117	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	-\$22	\$0	-\$5	-\$2	-\$4	-\$9	-\$1	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-\$6,915	-\$105	-\$1,743	-\$545	-\$1,092	-\$2,993	-\$410	-\$28
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-\$454	-\$10	-\$121	-\$35	-\$66	-\$195	-\$26	-\$1
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-\$573	\$0	\$0	\$0	\$0	-\$573	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WY	-\$91	\$0	\$0	\$0	-\$91	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-\$328	-\$328	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-\$469	\$0	\$0	\$0	\$0	\$0	-\$469	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-\$2,718	\$0	-\$2,718	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-\$64	-\$1	-\$16	-\$5	-\$10	-\$28	-\$4	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-\$142	-\$3	-\$38	-\$11	-\$20	-\$61	-\$8	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-\$4,388	\$0	\$0	\$0	\$0	-\$4,388	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-\$800	\$0	\$0	-\$800	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WY	-\$818	\$0	\$0	\$0	-\$818	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-\$124	\$0	\$0	\$0	-\$124	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	-\$140	-\$140	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU	-\$245	\$0	\$0	\$0	\$0	\$0	-\$245	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	\$-514	\$0	\$-514	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	\$-7	\$0	\$-2	\$-1	\$-3	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	\$-2,121	\$-32	\$-635	\$-167	\$-335	\$-918	\$-126	\$-8
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	\$-112	\$-2	\$-30	\$-9	\$-16	\$-48	\$-6	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	\$-1,319	\$0	\$0	\$0	\$-1,319	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	\$-380	\$0	\$0	\$-380	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYF	\$-261	\$0	\$0	\$0	\$-261	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYL	\$-215	\$0	\$0	\$0	\$-215	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	\$-1,019	\$-1,019	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	\$-693	\$-17	\$-211	\$-48	\$-52	\$-339	\$-27	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	\$-1,554	\$0	\$0	\$0	\$0	\$0	\$-1,554	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	\$-16,450	\$0	\$-16,450	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	\$-31	\$0	\$-8	\$-2	\$-5	\$-13	\$-2	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	\$-32,369	\$-494	\$-8,157	\$-2,549	\$-5,111	\$-14,011	\$-1,918	\$-129
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	\$-17,315	\$-377	\$-4,629	\$-1,329	\$-2,498	\$-7,443	\$-989	\$-49
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	\$-11,055	\$0	\$0	\$0	\$0	\$-11,055	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	\$-25,258	\$0	\$0	\$-25,258	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYF	\$-7,313	\$0	\$0	\$0	\$-7,313	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYL	\$-1,184	\$0	\$0	\$0	\$-1,184	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	\$-35	\$-35	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	\$-82	\$0	\$0	\$0	\$0	\$0	\$-82	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	\$-524	\$0	\$-524	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SE	\$-8	\$0	\$-2	\$-1	\$-1	\$-3	\$-1	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG	\$-477	\$-7	\$-120	\$-38	\$-75	\$-206	\$-28	\$-2
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	\$-140	\$-3	\$-37	\$-11	\$-20	\$-60	\$-8	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	\$-838	\$0	\$0	\$0	\$0	\$-838	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	\$-249	\$0	\$0	\$-249	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYF	\$-250	\$0	\$0	\$0	\$-250	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYL	\$-45	\$0	\$0	\$0	\$-45	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	\$-16	\$-16	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	\$-140	\$-3	\$-43	\$-10	\$-10	\$-69	\$-5	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU	\$-28	\$0	\$0	\$0	\$0	\$0	\$-28	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	OR	\$-285	\$0	\$-285	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SE	\$-2	\$0	\$0	\$0	\$0	\$-1	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SG	\$-840	\$-13	\$-212	\$-66	\$-133	\$-363	\$-50	\$-3
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO	\$-1,697	\$-37	\$-454	\$-130	\$-245	\$-729	\$-97	\$-5
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT	\$-197	\$0	\$0	\$0	\$0	\$-197	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA	\$-666	\$0	\$0	\$-666	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYF	\$-108	\$0	\$0	\$0	\$-108	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYL	\$-11	\$0	\$0	\$0	\$-11	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3992200	LAND RIGHTS	SE	\$-39,758	\$-597	\$-9,752	\$-2,997	\$-6,875	\$-16,852	\$-2,539	\$-146
1080000	AC PR DPR EL PL SR 3993000	*ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	\$-26,116	\$-392	\$-6,406	\$-1,969	\$-4,516	\$-11,070	\$-1,668	\$-96
1080000	AC PR DPR EL PL SR 3994100	SURFACE - PLANT EQUIPMENT	SE	\$-7,896	\$-119	\$-1,937	\$-595	\$-1,365	\$-3,347	\$-504	\$-29
1080000	AC PR DPR EL PL SR 3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	\$-1,812	\$-27	\$-444	\$-137	\$-313	\$-768	\$-116	\$-7
1080000	AC PR DPR EL PL SR 3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	\$-36,166	\$-543	\$-8,871	\$-2,726	\$-6,253	\$-15,330	\$-2,310	\$-133
1080000	AC PR DPR EL PL SR 3994600	LONGWALL SHIELDS	SE	\$-5,699	\$-86	\$-1,398	\$-430	\$-985	\$-2,416	\$-364	\$-21
1080000	AC PR DPR EL PL SR 3994700	LONGWALL EQUIPMENT	SE	\$-1,900	\$-29	\$-466	\$-143	\$-328	\$-805	\$-121	\$-7
1080000	AC PR DPR EL PL SR 3994800	MAINLINE EXTENSION	SE	\$-10,247	\$-154	\$-2,513	\$-772	\$-1,772	\$-4,343	\$-654	\$-38
1080000	AC PR DPR EL PL SR 3994900	SECTION EXTENSION	SE	\$-2,280	\$-34	\$-559	\$-172	\$-394	\$-966	\$-146	\$-8
1080000	AC PR DPR EL PL SR 3995100	VEHICLES	SE	\$-754	\$-11	\$-185	\$-57	\$-130	\$-320	\$-48	\$-3
1080000	AC PR DPR EL PL SR 3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	\$-3,349	\$-50	\$-821	\$-252	\$-579	\$-1,420	\$-214	\$-12
1080000	AC PR DPR EL PL SR 3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	\$-1,112	\$-17	\$-273	\$-84	\$-192	\$-471	\$-71	\$-4
1080000	AC PR DPR EL PL SR 3996100	COMPUTERS - MAINFRAME	SE	\$-321	\$-5	\$-79	\$-24	\$-56	\$-136	\$-21	\$-1
1080000	AC PR DPR EL PL SR 3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	\$-30,360	\$-456	\$-7,447	\$-2,289	\$-5,250	\$-12,869	\$-1,939	\$-112
1080000 Total				\$-7,598,221	\$-192,181	\$-2,186,470	\$-613,273	\$-1,074,237	\$-3,071,653	\$-440,293	\$-20,115
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	\$-4	\$0	\$-1	\$0	\$-1	\$-2	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	\$-180	\$-2	\$-40	\$-13	\$-25	\$-69	\$-10	\$-1
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	\$-2	\$-2	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	\$-2	\$0	\$0	\$0	\$0	\$0	\$-2	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	\$-10	\$0	\$-10	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	\$-15	\$0	\$0	\$0	\$0	\$-15	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	\$-3	\$0	\$0	\$-3	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYF	\$-10	\$0	\$0	\$0	\$-10	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SO	\$-19	\$0	\$-5	\$-1	\$-3	\$-8	\$-1	\$0
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-I	\$3,100	\$47	\$781	\$244	\$490	\$1,342	\$184	\$12
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-I	\$-1,278	\$-19	\$-322	\$-101	\$-202	\$-553	\$-76	\$-5
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	\$1,193	\$18	\$301	\$94	\$188	\$517	\$71	\$5



Depreciation Reserve (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	\$4,210	\$64	\$1,061	\$332	\$665	\$1,822	\$249	\$17	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	\$80	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	-\$19	\$0	\$0	\$0	\$0	\$0	-\$19	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	\$984	\$0	\$984	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	\$3,223	\$0	\$0	\$0	\$0	\$3,223	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	\$139	\$0	\$0	\$139	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	\$263	\$0	\$0	\$0	\$263	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	\$160	\$3	\$43	\$12	\$23	\$69	\$9	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	\$10	\$0	\$3	\$1	\$1	\$4	\$0	\$0	\$0
1085000 Total				\$11,839	\$189	\$2,794	\$703	\$1,390	\$6,329	\$407	\$29	\$0
Grand Total				-\$7,586,382	-\$191,992	-\$2,183,676	-\$612,570	-\$1,072,847	-\$3,065,324	-\$439,887	-\$20,086	\$0



Amortization Reserve (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU	-\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	-\$2,763	-\$42	-\$696	-\$218	-\$436	-\$1,196	-\$164	-\$111
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-F	-\$32,447	-\$495	-\$8,177	-\$2,555	-\$5,124	-\$14,045	-\$1,922	-\$130
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-L	-\$4,527	-\$69	-\$1,141	-\$356	-\$715	-\$1,959	-\$268	-\$18
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	-\$68	\$0	-\$68	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	-\$7,205	-\$110	-\$1,816	-\$567	-\$1,138	-\$3,119	-\$427	-\$29
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	-\$10,831	-\$236	-\$2,896	-\$831	-\$1,563	-\$4,656	-\$619	-\$31
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	-\$3,292	-\$72	-\$880	-\$253	-\$475	-\$1,415	-\$188	-\$9
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	-\$4,410	-\$96	-\$1,179	-\$338	-\$636	-\$1,896	-\$252	-\$13
1110000	AC PR AMR EL PT SR 3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	-\$1,994	-\$30	-\$489	-\$150	-\$345	-\$845	-\$127	-\$7
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	-\$12,871	-\$280	-\$3,441	-\$988	-\$1,857	-\$5,533	-\$736	-\$37
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-\$286	-\$6	-\$76	-\$22	-\$41	-\$123	-\$16	-\$1
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	-\$100,949	-\$2,468	-\$30,683	-\$6,983	-\$7,547	-\$49,359	-\$3,909	\$0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	-\$134,206	-\$2,919	-\$35,880	-\$10,300	-\$19,362	-\$57,693	-\$7,669	-\$383
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-\$1,660	-\$36	-\$444	-\$127	-\$240	-\$714	-\$95	-\$5
1110000	AC PR AMR EL PT SR 3032260	DWHS - DATA WAREHOUSE	SO	-\$1,158	-\$25	-\$310	-\$89	-\$167	-\$498	-\$66	-\$3
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	-\$5,776	-\$126	-\$1,544	-\$443	-\$833	-\$2,483	-\$330	-\$16
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-\$2,908	-\$63	-\$777	-\$223	-\$420	-\$1,250	-\$166	-\$8
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-\$1,798	-\$39	-\$481	-\$138	-\$259	-\$773	-\$103	-\$5
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	-\$8,931	-\$194	-\$2,388	-\$685	-\$1,288	-\$3,839	-\$510	-\$26
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-\$9,594	-\$209	-\$2,565	-\$736	-\$1,384	-\$4,124	-\$548	-\$27
1110000	AC PR AMR EL PT SR 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-\$1,981	-\$48	-\$602	-\$137	-\$148	-\$969	-\$77	\$0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	-\$10,365	-\$225	-\$2,771	-\$796	-\$1,495	-\$4,456	-\$592	-\$30
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-\$1,892	-\$41	-\$506	-\$145	-\$273	-\$814	-\$108	-\$5
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-\$2,328	-\$51	-\$623	-\$179	-\$336	-\$1,001	-\$133	-\$7
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	-\$8,788	-\$191	-\$2,349	-\$674	-\$1,268	-\$3,778	-\$502	-\$25
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	-\$3,953	-\$86	-\$1,057	-\$303	-\$570	-\$1,699	-\$226	-\$11
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-\$1,586	-\$34	-\$424	-\$122	-\$229	-\$682	-\$91	-\$5
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-\$1,581	-\$24	-\$398	-\$125	-\$250	-\$684	-\$94	-\$6
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-\$47	-\$1	-\$12	-\$4	-\$7	-\$20	-\$3	\$0
1110000	AC PR AMR EL PT SR 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	-\$12,136	-\$185	-\$3,058	-\$956	-\$1,916	-\$5,253	-\$719	-\$48
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	-\$3,824	-\$58	-\$964	-\$301	-\$604	-\$1,655	-\$227	-\$15
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-\$58	-\$1	-\$15	-\$5	-\$9	-\$25	-\$3	\$0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	-\$28	\$0	-\$7	-\$2	-\$4	-\$12	-\$2	\$0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG-L	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-\$2,179	-\$47	-\$582	-\$167	-\$314	-\$937	-\$124	-\$6
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	-\$1,803	-\$39	-\$482	-\$138	-\$260	-\$775	-\$103	-\$5
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-\$733	-\$11	-\$185	-\$58	-\$116	-\$317	-\$43	-\$3
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-\$4,292	-\$93	-\$1,148	-\$329	-\$619	-\$1,845	-\$245	-\$12
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-\$11,156	-\$170	-\$2,811	-\$879	-\$1,762	-\$4,829	-\$661	-\$45
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	-\$5	\$0	\$0	\$0	\$0	-\$5	\$0	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	SG	-\$88	-\$1	-\$22	-\$7	-\$14	-\$38	-\$5	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	SO	-\$28,031	-\$610	-\$7,494	-\$2,151	-\$4,044	-\$12,050	-\$1,602	-\$80
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	WYF	-\$288	\$0	\$0	\$0	-\$288	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	CN	-\$2,655	-\$65	-\$807	-\$184	-\$198	-\$1,298	-\$103	\$0
1110000	AC PR AMR EL PT SR 3033180	HPOV - HP Openview Software	SO	-\$2,154	-\$47	-\$576	-\$165	-\$311	-\$926	-\$123	-\$6
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	-\$2,627	-\$64	-\$799	-\$182	-\$196	-\$1,285	-\$102	\$0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	-\$1,029	-\$25	-\$313	-\$71	-\$77	-\$503	-\$40	\$0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	-\$5,110	-\$111	-\$1,366	-\$392	-\$737	-\$2,197	-\$292	-\$15
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-\$3,877	-\$59	-\$977	-\$305	-\$612	-\$1,678	-\$230	-\$15
1110000	AC PR AMR EL PT SR 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	-\$867	-\$19	-\$232	-\$67	-\$125	-\$373	-\$50	-\$2
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYF	-\$7	\$0	\$0	\$0	-\$7	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-\$354	-\$5	-\$89	-\$28	-\$56	-\$153	-\$21	-\$1
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	-\$22	-\$1	-\$7	-\$2	-\$2	-\$11	-\$1	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	-\$9	\$0	-\$9	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SE	-\$116	-\$2	-\$28	-\$9	-\$20	-\$49	-\$7	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	-\$14,767	-\$225	-\$3,721	-\$1,163	-\$2,332	-\$6,392	-\$875	-\$59
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	-\$822	-\$18	-\$220	-\$63	-\$119	-\$353	-\$47	-\$2
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	-\$50	\$0	\$0	\$0	\$0	-\$50	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYF	-\$226	\$0	\$0	\$0	-\$226	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	-\$560	-\$9	-\$141	-\$44	-\$88	-\$243	-\$33	-\$2



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1110000	AC PR AMR EL PT SR 3035320	SG-F	-\$1	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3035321	SG	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3035330	SO	-\$164	-\$4	-\$44	-\$13	-\$24	-\$71	-\$9	\$0	\$0
1110000	AC PR AMR EL PT SR 3316000	SG-F	-\$748	-\$11	-\$188	-\$59	-\$118	-\$324	-\$44	-\$3	\$0
1110000	AC PR AMR EL PT SR 3901000	CA	-\$340	-\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	CN	-\$3,123	-\$76	-\$949	-\$216	-\$233	-\$1,527	-\$121	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	IDU	-\$43.06	\$0	\$0	\$0	\$0	\$0	-\$43	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	OR	-\$3,924	\$0	-\$3,924	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	SG	-\$24	\$0	-\$6	-\$2	-\$4	-\$10	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	SO	-\$12,337	-\$268	-\$3,298	-\$947	-\$1,780	-\$5,303	-\$705	-\$35	\$0
1110000	AC PR AMR EL PT SR 3901000	UT	-\$14	\$0	\$0	\$0	\$0	-\$14	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	WA	-\$1,239	\$0	\$0	-\$1,239	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	WYP	-\$4,463	\$0	\$0	\$0	-\$4,463	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	WYU	-\$40	\$0	\$0	\$0	-\$40	\$0	\$0	\$0	\$0
1110000 Total			-\$507,344	-\$10,783	-\$139,136	-\$38,632	-\$70,127	-\$220,129	-\$27,329	-\$1,207	\$0
1119000	AC PR AMR EL PT SR-O 146209	SO	\$43.19	\$1	\$12	\$3	\$6	\$19	\$2	\$0	\$0
1119000 Total			\$43	\$1	\$12	\$3	\$6	\$19	\$2	\$0	\$0
Grand Total			-\$507,301	-\$10,782	-\$139,125	-\$38,629	-\$70,121	-\$220,110	-\$27,327	-\$1,207	\$0



Deferred Income Tax Balance (Actuals)
 13 Month Average as of December 2013
 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 137203	DTA 705.514 RL OR Def NPC - Current	OTHER	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$273
1901000	ACCUM DEF INC TAX 137205	DTA 705.518 RL WA Def NPC - Current	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1901000	ACCUM DEF INC TAX 137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	\$242	\$0	\$0	\$0	\$0	\$0	\$0	\$242
1901000	ACCUM DEF INC TAX 137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	\$2,612	\$0	\$0	\$0	\$0	\$0	\$0	\$2,612
1901000	ACCUM DEF INC TAX 137221	DTA 705.526 RL CA Solar Feed-in Tarif - C	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1901000	ACCUM DEF INC TAX 137224	DTA 705.530 RL UT Solar Feed-in Tarif - C	OTHER	\$945	\$0	\$0	\$0	\$0	\$0	\$0	\$945
1901000	ACCUM DEF INC TAX 137228	DTA 705.536 RL CA GHG RL - C	OTHER	\$1,860	\$0	\$0	\$0	\$0	\$0	\$0	\$1,860
1901000	ACCUM DEF INC TAX 137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	\$847	\$0	\$0	\$0	\$0	\$0	\$0	\$847
1901000	ACCUM DEF INC TAX 137231	DTA 205.100 Coal Pile Inventory Adjust	SE	\$135	\$2	\$33	\$10	\$23	\$57	\$9	\$0
1901000	ACCUM DEF INC TAX 137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$62
1901000	ACCUM DEF INC TAX 137234	DTA 425.381 RL - BPA Balancing Acct ID	IDU	\$97	\$0	\$0	\$0	\$0	\$0	\$97	\$0
1901000	ACCUM DEF INC TAX 137235	DTA 505.125 Accrued Royalties	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$26
1901000	ACCUM DEF INC TAX 137300	DTA 610.144 Reg Liability Current - DSM	OTHER	\$1,910	\$0	\$0	\$0	\$0	\$0	\$0	\$1,910
1901000	ACCUM DEF INC TAX 137400	Valuation Allowance for DTA - Current	SO	-\$1,039	-\$23	-\$278	-\$80	-\$150	-\$447	-\$59	-\$3
1901000	ACCUM DEF INC TAX 137402	DTA NOL Carryforward State Current	OTHER	\$2,215	\$0	\$0	\$0	\$0	\$0	\$0	\$2,215
1901000	ACCUM DEF INC TAX 137403	DTA State NOL Fed Detriment - Current	SO	-\$775	-\$17	-\$207	-\$59	-\$112	-\$333	-\$44	-\$2
1901000	ACCUM DEF INC TAX 137404	DTA 105.154 Section 383 capital loss CF	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1901000	ACCUM DEF INC TAX 137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$430	\$6	\$106	\$32	\$74	\$182	\$27	\$2
1901000	ACCUM DEF INC TAX 137406	DTA 205.200 M&S Inventory Write-off	SE	\$290	\$4	\$71	\$22	\$50	\$123	\$19	\$1
1901000	ACCUM DEF INC TAX 137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEB	\$1,194	\$56	\$499	\$142	\$71	\$331	\$103	\$0
1901000	ACCUM DEF INC TAX 137410	DTA 505.100 Energy West Accrued Liab	SE	\$137	\$2	\$34	\$10	\$24	\$58	\$9	\$1
1901000	ACCUM DEF INC TAX 137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1901000	ACCUM DEF INC TAX 137413	DTA 505.160 CA PUC Fee	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 137414	DTA 505.400 Accrued Bonus	SO	\$229	\$5	\$61	\$18	\$33	\$99	\$13	\$1
1901000	ACCUM DEF INC TAX 137415	DTA 505.600 Accrued Vacation	SO	\$3,758	\$82	\$1,005	\$288	\$542	\$1,615	\$215	\$11
1901000	ACCUM DEF INC TAX 137417	DTA 610.143 RL - WA Low Energy Program	OTHER	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1901000	ACCUM DEF INC TAX 137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	\$285	\$0	\$285	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$359
1901000	ACCUM DEF INC TAX 137426	DTA 720.500 Accrued Severance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190103	ADIT-OBSOLETE MINE INVENTORY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190105	ADIT-DEFERRED COMP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190111	ADIT-BAD DEBT	BADDEB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190115	ADIT-INJURY & DAMAGES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190119	ADIT-SERP UTILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190121	CHOLLA/GE CONTRACT AMORT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190126	TROJAN-ADDITIONAL DECOMMISSION	TROJID	\$0	\$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	\$0
1901000	ACCUM DEF INC TAX 190128	ADIT-MISC. DEF TAX DEBITS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190130	ADIT-MISC. DEF REG. ASSET	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190136	ADIT-UTILITY ASSET WRITE DOWN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190138	ADIT-MISC. ACCRUALS	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190143	MONSANTO CONTRACT-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190148	ADIT- BONUS LIABILITY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190152	ADIT- GLENROCK 263A	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190154	ADIT- DSR LOAN SALE-FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190158	REDDING RENEGOTIATED CONTRACT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190170	EXCH GAINLOSS-TULANA FARMS	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190172	SEC 174 R&E EXPEND	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190173	SEC 174 R&E EXPEND-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190174	ADIT-SEVERANCE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190400	PMI-VACATION/BONUS ADJ.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190402	PMI-SEC. 263A ADJ.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190403	PMI-RECL TRUST EARN-INTEREST	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190404	PMI-WY EXTRACTION TAXES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190407	PMI VACATION/BONUS ADJ-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190500	CMC-ACCRUED FINAL RECLAM.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190504	CMC-AMORT. OVERBURDEN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	-\$33	\$0	\$0	-\$33	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1901000	ACCUM DEF INC TAX 287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	\$1,582	\$0	\$0	\$0	\$0	\$0	\$0	\$1,582



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2013

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	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	\$-916	\$0	\$0	\$0	\$0	\$0	\$0	\$-916
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	\$715	\$0	\$0	\$0	\$0	\$0	\$0	\$715
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRG Giveback	OTHER	\$3,479	\$0	\$0	\$0	\$0	\$0	\$0	\$3,479
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	\$8,310	\$181	\$2,222	\$638	\$1,199	\$3,572	\$475	\$24
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	\$-4	\$0	\$-4	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	\$2,490	\$0	\$0	\$0	\$0	\$0	\$0	\$2,490
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	\$-116	\$0	\$-116	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	\$-430	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	\$96	\$0	\$0	\$0	\$0	\$0	\$96	\$0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	\$551	\$0	\$0	\$0	\$0	\$551	\$0	\$0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	\$190	\$0	\$0	\$0	\$190	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	\$-2,106	\$-46	\$-563	\$-162	\$-304	\$-906	\$-120	\$-6
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$351
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$342
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	\$-84	\$-1	\$-20	\$-6	\$-14	\$-35	\$-5	\$0
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$272
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	\$60	\$1	\$15	\$4	\$10	\$25	\$4	\$0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OR	\$610	\$0	\$610	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	\$473	\$7	\$116	\$36	\$82	\$200	\$30	\$2
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	\$-735	\$-11	\$-180	\$-55	\$-127	\$-312	\$-47	\$-3
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	\$36	\$0	\$36	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	\$-7	\$0	\$0	\$0	\$0	\$0	\$0	\$-7
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg Liability BPA balancing	OTHER	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$522
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	\$173	\$4	\$46	\$13	\$25	\$74	\$10	\$0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	\$3,149	\$68	\$842	\$242	\$454	\$1,354	\$180	\$9
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	\$25	\$7	\$2	\$2	\$4	\$11	\$1	\$0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	\$867	\$19	\$237	\$66	\$128	\$391	\$51	\$3
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	\$9,871	\$215	\$2,639	\$758	\$1,424	\$4,244	\$564	\$28
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	\$358	\$5	\$90	\$28	\$57	\$155	\$21	\$1
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	\$257	\$4	\$65	\$20	\$41	\$111	\$15	\$1
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEB	\$3,015	\$142	\$1,235	\$360	\$180	\$837	\$261	\$0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	\$18,699	\$407	\$4,999	\$1,435	\$2,698	\$8,038	\$1,068	\$53
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	\$88	\$1	\$22	\$7	\$14	\$38	\$5	\$0
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	\$534	\$8	\$135	\$42	\$84	\$231	\$32	\$2
1901000	ACCUM DEF INC TAX	287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	\$308	\$5	\$75	\$23	\$53	\$130	\$20	\$1
1901000	ACCUM DEF INC TAX	287357	DTA 715.350 OTHER ENVIRONMENTAL LIABILITI	SO	\$69	\$1	\$18	\$5	\$10	\$30	\$4	\$0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	OTHER	\$808	\$0	\$0	\$0	\$0	\$0	\$0	\$808
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	OR	\$2,495	\$0	\$2,495	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145, OR CONSOLIDATION	OTHER	\$1,714	\$0	\$0	\$0	\$0	\$0	\$0	\$1,714
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	\$755	\$11	\$185	\$57	\$131	\$320	\$48	\$3
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	\$4,469	\$0	\$0	\$0	\$0	\$0	\$0	\$4,469
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$148
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$26
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforward-State	SO	\$79,164	\$1,722	\$21,164	\$6,076	\$11,421	\$34,031	\$4,524	\$226
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	\$1,929	\$29	\$484	\$151	\$310	\$832	\$116	\$8
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$372
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pole Inventory Adjustme	SE	\$88	\$1	\$22	\$7	\$15	\$37	\$6	\$0
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	\$-27,834	\$-605	\$-7,441	\$-2,136	\$-4,016	\$-11,965	\$-1,590	\$-79
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$93
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$163
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	\$741	\$0	\$0	\$0	\$0	\$0	\$0	\$741
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$64
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	\$785	\$0	\$0	\$0	\$0	\$0	\$0	\$785
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$70
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	\$38,123	\$581	\$9,607	\$3,002	\$6,020	\$16,502	\$2,258	\$152
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$402	\$6	\$99	\$30	\$69	\$170	\$26	\$1
1901000	ACCUM DEF INC TAX	287489	DTA 910.515 Deseret Settlement Rec	SO	\$58	\$1	\$16	\$4	\$8	\$25	\$3	\$0
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	\$5,176	\$79	\$1,304	\$408	\$817	\$2,241	\$307	\$21



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	DTA - PMI Def Tax	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287499	DTA - PMI Def Tax	SE	\$19,272	\$289	\$4,727	\$1,453	\$3,332	\$8,169	\$1,231	\$71	\$0
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	\$3,131	\$47	\$768	\$236	\$541	\$1,327	\$200	\$12	\$0
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	SE	-\$111	-\$2	-\$27	-\$8	-\$19	-\$47	-\$7	\$0	\$0
1901000	ACCUM DEF INC TAX 287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-\$165	-\$2	-\$41	-\$12	-\$29	-\$70	-\$11	-\$1	\$0
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEVT COST AMORT	SE	-\$1,664	-\$25	-\$408	-\$125	-\$288	-\$705	-\$106	-\$8	\$0
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	SE	\$296	\$4	\$73	\$22	\$51	\$126	\$19	\$1	\$0
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	SE	\$575	\$9	\$141	\$43	\$99	\$244	\$37	\$2	\$0
1901000	ACCUM DEF INC TAX 287728	DTL PMI PP&E	SE	-\$35,212	-\$528	-\$8,637	-\$2,654	-\$6,088	-\$14,925	-\$2,249	-\$130	\$0
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	SE	-\$573	-\$9	-\$141	-\$43	-\$99	-\$243	-\$37	-\$2	\$0
1901000 Total				\$165,053	\$2,748	\$38,082	\$10,317	\$19,039	\$56,516	\$7,826	\$405	\$30,121
1901090	FAS109 DEF TAX ASS 287374	DTA 100.105 FAS 109 Deferred Tax Liabil	WA	\$1,481	\$0	\$0	\$1,481	\$0	\$0	\$0	\$0	\$0
1901090 Total				\$1,481	\$0	\$0	\$1,481	\$0	\$0	\$0	\$0	\$0
2811000	AC DEF TAX-ACCL AM 286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2811000	AC DEF TAX-ACCL AM 286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2811000	AC DEF TAX-ACCL AM 281960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-\$216,420	-\$3,300	-\$54,537	-\$17,043	-\$34,175	-\$93,680	-\$12,821	-\$864	\$0
2811000 Total				-\$216,420	-\$3,300	-\$54,537	-\$17,043	-\$34,175	-\$93,680	-\$12,821	-\$864	\$0
2820000	AC DEF INCTX-PROP 287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-\$1,257	-\$27	-\$336	-\$96	-\$181	-\$540	-\$72	-\$4	\$0
2820000 Total				-\$1,257	-\$27	-\$336	-\$96	-\$181	-\$540	-\$72	-\$4	\$0
2821000	AC DEF TAX-UTILITY 287001	ADIT - DEVELOPMENT 30% AMORT	SE	\$0	\$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	\$0
2821000	AC DEF TAX-UTILITY 287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287026	CHOLLA TAX BENEFITS AMORT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287031	PMI - DEPRECIATION (TAX)	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287301	DTA 105.471 UT Klamath Relicensing	OTHER	\$13,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,399
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	DITBAL	-\$3,578,281	-\$78,595	-\$964,293	-\$216,610	-\$502,642	-\$1,549,399	-\$201,168	-\$10,247	\$0
2821000	AC DEF TAX-UTILITY 287608	DTL Safe Harbor Lease Cholla	SG	-\$3,991	-\$61	-\$1,006	-\$314	-\$630	-\$1,728	-\$238	-\$16	\$0
2821000	AC DEF TAX-UTILITY 287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-\$1,144	-\$17	-\$281	-\$86	-\$198	-\$485	-\$73	-\$4	\$0
2821000	AC DEF TAX-UTILITY 287753	DTL 110.100 BOOK DEPLETION	SE	-\$4,889	-\$73	-\$1,194	-\$367	-\$842	-\$2,064	-\$311	-\$18	\$0
2821000	AC DEF TAX-UTILITY 287766	DTL 610.100N Amort	SO	\$233	\$5	\$62	\$18	\$34	\$100	\$13	\$1	\$0
2821000	AC DEF TAX-UTILITY 287771	DTL 110.205 SRC tax depletion	SE	\$425	\$6	\$104	\$32	\$73	\$180	\$27	\$2	\$0
2821000	AC DEF TAX-UTILITY 287962	DTL - Fixed Assets - State Modifications	SO	\$23,189	\$504	\$6,199	\$1,780	\$3,345	\$9,968	\$1,325	\$66	\$0
2821000	AC DEF TAX-UTILITY 287963	DTL - Fixed Assets - State Modif (Fed De	SO	-\$8,116	-\$177	-\$2,170	-\$623	-\$1,171	-\$3,489	-\$464	-\$23	\$0
2821000 Total				-\$3,559,135	-\$78,406	-\$962,578	-\$216,170	-\$502,030	-\$1,546,916	-\$200,887	-\$10,240	\$13,399
2831000	AC DEF IN TX UTIL 137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$153
2831000	AC DEF IN TX UTIL 137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$535
2831000	AC DEF IN TX UTIL 137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$61
2831000	AC DEF IN TX UTIL 137302	DTL 415.868 RA ID Def NPC - Current	OTHER	-\$2,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,861
2831000	AC DEF IN TX UTIL 137304	DTL 415.868 RA UT Def NPC - Current	OTHER	-\$6,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,266
2831000	AC DEF IN TX UTIL 137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-\$3,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,586
2831000	AC DEF IN TX UTIL 137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$106
2831000	AC DEF IN TX UTIL 137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
2831000	AC DEF IN TX UTIL 137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$503
2831000	AC DEF IN TX UTIL 137321	DTL 415.907 RA CA Solar Feed-in Tarf - C	OTHER	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
2831000	AC DEF IN TX UTIL 137323	DTL 415.908 RA OR Solar Feed-in Tarf - C	OTHER	-\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$563
2831000	AC DEF IN TX UTIL 137328	DTL 425.102 RA CA GHG Reg Assels - C	OTHER	-\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$986
2831000	AC DEF IN TX UTIL 137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-\$8	\$0	-\$2	-\$1	-\$1	-\$3	-\$1	\$0	\$0
2831000	AC DEF IN TX UTIL 137334	DTL 425.380 RA - BPA Balancing Acct ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-\$141	\$0	-\$141	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-\$384	\$0	\$0	\$0	\$0	\$0	-\$384	\$0	\$0
2831000	AC DEF IN TX UTIL 137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-\$26	\$0	\$0	\$0	\$0	\$0	\$0	-\$26	\$0
2831000	AC DEF IN TX UTIL 137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-\$26	\$0	\$0	\$0	\$0	-\$26	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 137504	DTL 210.180 Prepaid Membership Fees	SO	-\$179	-\$4	-\$48	-\$14	-\$26	-\$77	-\$10	-\$1	\$0
2831000	AC DEF IN TX UTIL 137505	DTL 210.200 Prepaid Property Taxes	GPS	-\$2,465	-\$54	-\$659	-\$189	-\$356	-\$1,060	-\$141	-\$7	\$0
2831000	AC DEF IN TX UTIL 137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
2831000	AC DEF IN TX UTIL 137507	DTL 210.185 Ppd Aircraft Maintenance	SO	-\$6	\$0	-\$2	\$0	-\$1	-\$3	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	-\$723	-\$15	-\$186	-\$54	-\$105	-\$319	-\$41	-\$2	\$0
2831000	AC DEF IN TX UTIL 287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287503	ADIT MISC. DEF. CREDITS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287507	ACCUM DIT - FAS106	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287508	ACCUM DIT - FAS106 - STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287509	ADIT REGULATORY ASSET 186.2 - FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287511	ACCUM DIT - COAL PILE INVENTORY	SE	\$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
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 287515	DIT - POST MERGER DEBT LOST	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287516	DIT - POST MERGER DEBT LOST - STATE	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 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-SAP 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 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	-\$13	-\$13	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-\$356	\$0	\$0	-\$356	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287576	DTL 415.822 RgAst UT	OTHER	-\$3,471	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,471
2831000	AC DEF IN TX UTIL 287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	\$2,140	\$0	\$2,140	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287579	DTL 415.822 Reg Asset - Pension MMT_UT	UT	-\$490	\$0	\$0	\$0	-\$490	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	\$194	\$194	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-\$407	\$0	-\$407	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-\$482	\$0	\$0	\$0	-\$482	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-\$37	-\$37	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	-\$17
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accrt	WA	\$373	\$0	\$0	\$373	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-\$9,959	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,959
2831000	AC DEF IN TX UTIL 287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-\$6,791	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,791
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-\$166	\$0	\$0	-\$166	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287614	DTL 430.100 Weatherization	SO	\$3,093	\$67	\$827	\$237	\$446	\$1,330	\$177	\$9
2831000	AC DEF IN TX UTIL 287634	DTL 415.300 Environmental Clean-up Accru	SO	-\$13,299	-\$289	-\$3,555	-\$1,021	-\$1,919	-\$5,717	-\$760	-\$38
2831000	AC DEF IN TX UTIL 287635	DTL 415.500 Choila Pit Transact Costs-AP	SGCT	-\$1,764	-\$27	-\$446	-\$139	-\$290	-\$767	-\$105	\$0
2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-\$151	\$0	\$0	-\$151	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OR	-\$258	\$0	-\$258	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-\$21	\$0	\$0	\$0	\$0	\$0	-\$21	\$0
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-\$250	-\$4	-\$81	-\$19	-\$43	-\$106	-\$16	-\$11
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG	-\$39	-\$1	-\$10	-\$3	-\$6	-\$17	-\$2	\$0
2831000	AC DEF IN TX UTIL 287656	DTL 425.280 Joseph Settlement	SG	-\$242	-\$4	-\$61	-\$19	-\$38	-\$105	-\$14	-\$1
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	SG	-\$1,508	-\$23	-\$380	-\$119	-\$238	-\$653	-\$89	-\$6
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-\$570	\$0	-\$570	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-\$753	\$0	\$0	\$0	-\$753	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-\$61	\$0	\$0	\$0	\$0	\$0	-\$61	\$0
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	-\$1,025	-\$22	-\$274	-\$79	-\$148	-\$441	-\$59	-\$3
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacc Debt	SNP	-\$2,621	-\$53	-\$675	-\$196	-\$362	-\$1,159	-\$149	-\$8
2831000	AC DEF IN TX UTIL 287685	DTL 425.380 Idaho Customer Balancing Acc	IDU	-\$56	\$0	\$0	\$0	\$0	\$0	-\$56	\$0
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-\$5,242	-\$114	-\$1,402	-\$402	-\$756	-\$2,254	-\$300	-\$15
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	CA	\$98	\$98	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-\$9,029	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,029
2831000	AC DEF IN TX UTIL 287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-\$2,912	\$0	\$0	-\$2,912	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-\$1,620	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,620
2831000	AC DEF IN TX UTIL 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-\$11	\$0	\$0	\$0	\$0	\$0	\$0	-\$11
2831000	AC DEF IN TX UTIL 287779	DTL 415.850 Unrec Pit	SG	-\$936	-\$14	-\$238	-\$74	-\$148	-\$405	-\$55	-\$4
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER	-\$776	\$0	\$0	\$0	\$0	\$0	\$0	-\$776
2831000	AC DEF IN TX UTIL 287783	DTL 415.880 Def Ut	UT	\$45	\$0	\$0	\$0	\$0	\$45	\$0	\$0
2831000	AC DEF IN TX UTIL 287784	DTL 415.900 OR SB RE	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-\$63	\$0	\$0	\$0	\$0	\$0	\$0	-\$63
2831000	AC DEF IN TX UTIL 287864	DTL 415.852 Powderdale Decom Cost Amort-I	IDU	-\$73	\$0	\$0	\$0	\$0	\$0	-\$73	\$0
2831000	AC DEF IN TX UTIL 287866	DTL 415.854 Powderdale Decom Cost Amort-W	WA	-\$87	\$0	\$0	-\$87	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-\$170	\$0	\$0	\$0	-\$170	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL 287871	DTL 415.886 Reg Asset-OR Solar Feed-In T	OTHER	-\$676	\$0	\$0	\$0	\$0	\$0	\$0	-\$676
2831000	AC DEF IN TX UTIL 287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	-\$27
2831000	AC DEF IN TX UTIL 287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-\$122	\$0	\$0	\$0	\$0	\$0	\$0	-\$122
2831000	AC DEF IN TX UTIL 287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-\$1,549	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,549
2831000	AC DEF IN TX UTIL 287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-\$784	\$0	\$0	\$0	\$0	\$0	\$0	-\$784
2831000	AC DEF IN TX UTIL 287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-\$332	\$0	\$0	\$0	\$0	\$0	\$0	-\$332
2831000	AC DEF IN TX UTIL 287878	DTL 415.406 RA Utah ECAM	OTHER	-\$15,004	\$0	\$0	\$0	\$0	\$0	\$0	-\$15,004
2831000	AC DEF IN TX UTIL 287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-\$1,858	-\$28	-\$456	-\$140	-\$321	-\$788	-\$119	-\$7



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA # Tax Rev Req Adj-WY	WYU	-\$21	\$0	\$0	\$0	-\$21	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$38
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-\$2,786	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,786
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-\$1,381	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,381
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	-\$738	-\$11	-\$186	-\$58	-\$117	-\$320	-\$44	-\$3
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	\$537	\$0	\$537	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$165
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-\$4,387	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,387
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-\$12,724	\$0	\$0	\$0	\$0	\$0	\$0	-\$12,724
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-\$82	\$0	\$0	\$0	-\$82	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-\$10	\$0	\$0	\$0	-\$10	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	-\$20	\$0	\$0	\$0	-\$20	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-\$79	\$0	-\$79	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-\$147	\$0	-\$147	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Safe Gain GB-NC	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-\$834	\$0	\$0	\$0	\$0	\$0	\$0	-\$834
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-\$513	\$0	\$0	\$0	\$0	\$0	\$0	-\$513
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$52
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	\$85	\$0	\$85	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-\$2,301	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,301
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-\$840	\$0	\$0	\$0	-\$840	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-\$329	\$0	\$0	\$0	-\$329	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$320
2831000	AC DEF IN TX UTIL	287975	DTL 415.855 RA - CA GHG Allowances	OTHER	-\$211	\$0	\$0	\$0	\$0	\$0	\$0	-\$211
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	-\$5,483	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,483
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	\$5,058	\$0	\$0	\$0	\$0	\$0	\$0	\$5,058
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	-\$2
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
2831000	AC DEF IN TX UTIL	287990	DTL - PMt Def Tax	SE	-\$19,272	-\$289	-\$4,727	-\$1,453	-\$3,332	-\$8,169	-\$1,231	-\$71
2831000 Total					-\$145,613	-\$642	-\$11,378	-\$6,529	-\$8,869	-\$24,016	-\$3,144	-\$157
Grand Total					-\$3,755,891	-\$79,627	-\$990,748	-\$228,032	-\$526,216	-\$1,608,637	-\$209,097	-\$10,860



Investment Tax Credit Balance (Actuals)

13 Month Average as of December 2013

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-\$195	-\$11	-\$132	-\$26	-\$23	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-\$513	-\$28	-\$347	-\$69	-\$60	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-\$631	-\$30	-\$408	-\$83	-\$98	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-\$120	-\$5	-\$74	-\$18	-\$20	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-\$284	-\$14	-\$160	-\$43	-\$59	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-\$217	-\$3	-\$35	-\$8	-\$38	-\$102	-\$30	\$0	\$0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-\$13	\$0	-\$3	-\$1	-\$2	-\$6	-\$1	\$0	\$0
2551000 Total					-\$1,973	-\$91	-\$1,158	-\$248	-\$298	-\$107	-\$31	\$0	\$0
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	-\$36	\$0	\$0	\$0	\$0	\$0	-\$36	\$0	\$0
2552000 Total					-\$36	\$0	\$0	\$0	\$0	\$0	-\$36	\$0	\$0
Grand Total					-\$2,009	-\$91	-\$1,158	-\$248	-\$298	-\$107	-\$67	\$0	\$0



Customer Advances (Actuals)
 13 Month Average as of December 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT 0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	CA	-\$4	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	IDU	-\$16	\$0	\$0	\$0	\$0	\$0	\$0	-\$16	\$0
2520000	CUST ADV CONSTRUCT 210550	OR	-\$4,133	\$0	-\$4,133	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	SG	-\$5,027	-\$77	-\$1,267	-\$396	-\$794	-\$2,176	-\$298	-\$20	\$0
2520000	CUST ADV CONSTRUCT 210550	UT	-\$1,537	\$0	\$0	\$0	\$0	-\$1,537	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	WA	-\$28	\$0	\$0	-\$28	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	WYF	-\$54	\$0	\$0	\$0	-\$54	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	WYL	-\$317	\$0	\$0	\$0	-\$317	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210553	SG	-\$783	-\$12	-\$197	-\$62	-\$124	-\$339	-\$46	-\$3	\$0
2520000	CUST ADV CONSTRUCT 285460	SG	-\$10,355	-\$158	-\$2,610	-\$815	-\$1,635	-\$4,482	-\$613	-\$41	\$0
2520000 Total			-\$22,254	-\$250	-\$8,207	-\$1,301	-\$2,923	-\$8,535	-\$974	-\$65	\$0
2521000	CUST ADV CONST-UPL 0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUD 0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS 0	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			-\$22,254	-\$250	-\$8,207	-\$1,301	-\$2,923	-\$8,535	-\$974	-\$65	\$0

