

e-FILING REPORT COVER SHEET

REPORT NAME: Results of Operations for period ending December 2011

COMPANY NAME: PacifiCorp

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed 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:

Key words: Results of Operations

If known, please select the PUC Section to which the report should be directed:

- Corporate Analysis and Water Regulation
- Economic and Policy Analysis
- Electric and Natural Gas Revenue Requirements
- Electric Rates and Planning
- Natural Gas Rates and Planning
- Utility Safety, Reliability & Security
- Administrative Hearings Division
- Consumer Services Section

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April 30, 2012

VIA ELECTRONIC FILING

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

Attn: Filing Center

Re: Results of Operations for period ending December 2011

PacifiCorp, d/b/a/ Pacific Power, hereby submits its December 31, 2011 annual report, filed 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, 2011, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2010 Protocol methodology.

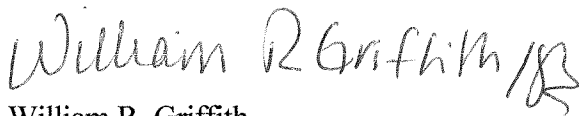
It is respectfully requested that all data requests regarding this matter be addressed to:

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 Bryce Dalley, Regulatory Manager, at (503) 813-6389.

Very truly yours,



William R. Griffith
Vice President, Regulation

Enclosures

cc: ICNU
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2011

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2010 Protocol
Results of Operations December 2011

	(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	1,121,442,750	(1,196,764)	1,120,245,986	14,905	1,120,260,891	65,058,517	1,185,319,408
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	91,338,096	-	91,338,096	-	91,338,096	63,690,418	155,028,513
5 Other Operating Revenues	80,749,133	(42,290,781)	38,458,352	-	38,458,352	986,590	39,444,942
6 Total Operating Revenues	1,293,529,979	(43,487,545)	1,250,042,433	14,905	1,250,057,338	129,735,525	1,379,792,863
7							
8 Operating Expenses:							
9 Steam Production	254,306,894	(1,367,134)	252,939,761	69,450	253,009,210	21,815,470	274,824,680
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	10,751,587	(78,093)	10,673,494	10,033	10,683,527	917,579	11,601,106
12 Other Power Supply	237,682,621	22,652,723	260,335,344	36,718	260,372,062	71,071,189	331,443,252
13 Transmission	53,900,029	(243,744)	53,656,284	13,264	53,669,548	338,788	54,008,337
14 Distribution	66,476,512	-	66,476,512	73,204	66,549,716	8,070	66,557,786
15 Customer Accounting	35,813,763	(396,730)	35,417,034	43,090	35,460,123	289,876	35,750,000
16 Customer Service	26,462,011	(22,386,590)	4,075,420	5,325	4,080,745	587	4,081,332
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	47,853,313	(2,885,435)	44,967,878	58,403	45,026,280	(1,583,292)	43,442,989
xx							
19 Total O&M Expenses	733,246,730	(4,705,002)	728,541,727	309,485	728,851,213	92,858,269	821,709,482
20 Depreciation	152,434,236	9,218,283	161,652,519	2,936,772	164,589,291	2,397,482	166,986,774
21 Amortization	14,376,188	-	14,376,188	156,470	14,532,658	(35,165)	14,497,493
22 Taxes Other Than Income	60,063,069	-	60,063,069	-	60,063,069	4,118,291	64,181,360
23 Income Taxes - Federal	(38,718,674)	(13,035,961)	(51,754,635)	(1,087,981)	(52,842,616)	(23,519,480)	(76,362,096)
24 Income Taxes - State	(2,757,193)	(1,771,371)	(4,528,564)	(147,839)	(4,676,402)	(3,540,882)	(8,217,284)
25 Income Taxes - Def Net	118,742,819	(179,576)	118,563,243	(1,173,916)	117,389,327	41,214,210	158,603,537
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(144,428)	37,425	(107,002)	-	(107,002)	(591,376)	(698,379)
xx							
28 Total Operating Expenses:	1,037,242,747	(10,436,203)	1,026,806,544	992,992	1,027,799,536	112,901,350	1,140,700,886
29							
30 Operating Rev For Return:	256,287,232	(33,051,343)	223,235,889	(978,087)	222,257,803	16,834,175	239,091,977
31							
32 Rate Base:							
33 Electric Plant In Service	6,130,625,290	(9,714,491)	6,120,910,798	111,503,902	6,232,414,700	95,608,928	6,328,023,629
34 Plant Held for Future Use	10,810,392	(10,810,392)	(0)	-	(0)	-	(0)
35 Misc Deferred Debits	21,332,518	8,362	21,340,881	-	21,340,881	2,038,200	23,379,080
36 Elec Plant Acq Adj	14,409,733	-	14,409,733	-	14,409,733	-	14,409,733
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	9,414,915	-	9,414,915	-	9,414,915	-	9,414,915
39 Fuel Stock	50,445,403	-	50,445,403	-	50,445,403	10,664,107	61,109,510
40 Material & Supplies	55,290,377	-	55,290,377	-	55,290,377	-	55,290,377
41 Working Capital	26,308,693	(369,068)	25,939,625	(18,639)	25,920,986	1,342,273	27,263,258
42 Weatherization Loans	(1,234)	-	(1,234)	-	(1,234)	-	(1,234)
43 Misc Rate Base	2,859	-	2,859	-	2,859	(2,859)	0
xx							
44 Total Electric Plant:	6,318,638,946	(20,885,588)	6,297,753,357	111,485,262	6,409,238,620	109,650,648	6,518,889,268
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,053,150,749)	(29,485,295)	(2,082,636,044)	(2,976,737)	(2,085,612,781)	3,143,226	(2,082,469,555)
48 Accum Prov For Amort	(134,283,619)	-	(134,283,619)	(156,470)	(134,440,089)	(158)	(134,440,247)
49 Accum Def Income Tax	(834,355,120)	(460,167)	(834,815,287)	90,301	(834,724,986)	(20,080,800)	(854,805,786)
50 Unamortized ITC	(3,168,352)	-	(3,168,352)	-	(3,168,352)	-	(3,168,352)
51 Customer Adv For Const	(7,835,776)	(845,071)	(8,680,847)	-	(8,680,847)	-	(8,680,847)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(11,502,068)	(752,485)	(12,254,552)	-	(12,254,552)	(14,691)	(12,269,243)
54							
55 Total Rate Base Deductions	(3,044,295,683)	(31,543,018)	(3,075,838,701)	(3,042,906)	(3,078,881,607)	(16,952,423)	(3,095,834,030)
56							
57 Total Rate Base:	3,274,343,263	(52,428,607)	3,221,914,656	108,442,356	3,330,357,013	92,698,225	3,423,055,238
58							
59 Return on Rate Base	7.827%		6.929%		6.674%		6.985%
60 Return on Equity	9.731%	-1.721%	8.010%	-0.488%	7.521%	0.596%	8.117%
61							
62 TAX CALCULATION:							
63 Operating Revenue	333,554,184	(48,038,251)	285,515,933	(3,387,822)	282,128,111	30,988,023	313,116,134
64 Other Deductions							
65 Interest (AFUDC)	(12,478,136)	-	(12,478,136)	-	(12,478,136)	-	(12,478,136)
66 Interest	96,565,287	(8,568,394)	87,996,873	2,961,776	90,958,649	2,531,772	93,490,421
67 Schedule "M" Additions	229,164,605	(8,780,495)	220,384,110	3,093,242	223,477,352	1,656,516	225,133,869
68 Schedule "M" Deductions	537,630,593	(9,233,378)	528,397,215	-	528,397,215	107,399,068	635,796,283
69 Income Before Tax	(58,998,935)	(39,016,974)	(98,015,909)	(3,256,356)	(101,272,265)	(77,286,301)	(178,558,566)
70							
71 State Income Taxes	(2,757,193)	(1,771,371)	(4,528,564)	(147,839)	(4,676,402)	(3,540,882)	(8,217,284)
72 Taxable Income	(56,241,741)	(37,245,604)	(93,487,345)	(3,108,517)	(96,595,862)	(73,745,419)	(170,341,282)
73							
74 Federal Income Taxes + Other	(38,718,674)	(13,035,961)	(51,754,635)	(1,087,981)	(52,842,616)	(23,519,480)	(76,362,096)

(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	63,876,658	48,052,658	-	-	-	-	15,824,000
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	63,690,418	-	-	63,690,418	-	-	-
5 Other Operating Revenues	(41,304,191)	(19,096,258)	(22,316,839)	108,906	-	-	-
6 Total Operating Revenues	86,262,884	28,956,400	(22,316,839)	63,799,324	-	-	15,824,000
7							
8 Operating Expenses:							
9 Steam Production	20,517,786	-	1,589,312	18,928,474	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	849,519	-	787,083	-	-	-	62,437
12 Other Power Supply	93,760,631	-	(2,065,306)	91,442,859	-	-	4,383,078
13 Transmission	108,308	(243,744)	14,726	337,326	-	-	-
14 Distribution	81,274	-	81,274	-	-	-	-
15 Customer Accounting	(63,763)	-	(63,763)	-	-	-	-
16 Customer Service & Info	(22,380,679)	-	(22,380,679)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(4,410,324)	-	(4,318,236)	-	-	-	(92,088)
19 Total O&M Expenses	88,462,752	(243,744)	(26,355,589)	110,708,659	-	-	4,353,426
20 Depreciation	14,552,537	-	-	(192,098)	16,948,774	-	(2,204,139)
21 Amortization	121,305	-	-	-	158,524	-	(37,219)
22 Taxes Other Than Income	4,118,291	-	1,170,082	-	-	2,948,209	-
23 Income Taxes: Federal	(37,643,422)	9,632,653	(440,009)	(15,610,231)	(6,654,198)	2,344,957	(26,916,594)
24 State	(5,460,091)	1,308,918	(59,790)	(2,121,171)	(904,195)	(26,334)	(3,657,518)
25 Deferred Income Taxes	39,860,718	364,609	2,353,811	1,743	1,066,003	304,325	35,770,227
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(553,951)	(591,376)	37,425	-	-	-	-
28 Total Operating Expenses:	103,458,139	10,471,059	(23,294,069)	92,786,902	10,614,907	5,571,157	7,308,183
29							
30 Operating Rev For Return:	(17,195,255)	18,485,341	977,229	(28,987,579)	(10,614,907)	(5,571,157)	8,515,817
31							
32 Rate Base:							
33 Electric Plant In Service	197,398,339	-	-	(1,443,910)	-	-	198,842,248
34 Plant Held for Future Use	(10,810,392)	-	-	-	-	-	(10,810,392)
35 Misc Deferred Debits	2,046,562	-	8,362	(1,187)	-	-	2,039,387
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	10,664,107	-	-	-	-	-	10,664,107
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	954,566	-	-	-	-	-	954,566
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	(2,859)	-	-	-	-	-	(2,859)
44 Total Electric Plant:	200,250,322	-	8,362	(1,445,097)	-	-	201,687,056
45							
46 Deductions:							
47 Accum Prov For Deprec	(29,318,806)	-	-	1,429,448	(36,873,101)	-	6,124,847
48 Accum Prov For Amort	(156,628)	-	-	-	(156,628)	-	-
49 Accum Def Income Tax	(20,450,667)	497,328	(2,980,837)	34,867	(533,001)	(8,906,355)	(8,562,669)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(845,071)	-	-	-	-	-	(845,071)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(767,175)	(668,812)	-	834	-	-	(99,197)
54							
55 Total Deductions:	(51,538,347)	(171,484)	(2,980,837)	1,465,149	(37,562,731)	(8,906,355)	(3,382,090)
56							
57 Total Rate Base:	148,711,975	(171,484)	(2,972,475)	20,053	(37,562,731)	(8,906,355)	198,304,966
58							
59							
60 Estimated ROE impact	-1.614%	1.082%	0.071%	-1.696%	-0.454%	-0.286%	-0.386%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(20,438,050)	29,791,521	2,831,241	(46,717,238)	(17,107,298)	(2,948,209)	13,711,931
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(3,074,846)	-	-	-	-	(3,074,846)	-
70 Schedule "M" Additions	(4,030,736)	(637,591)	(6,642,881)	(15,430)	-	-	3,265,166
72 Schedule "M" Deductions	98,165,691	323,145	(2,494,680)	(10,837)	2,808,892	-	97,539,171
73 Income Before Tax	(19,559,631)	28,830,785	(1,316,960)	(46,721,830)	(19,916,190)	126,638	(80,562,074)
74							
76 State Income Taxes	(5,460,091)	1,308,918	(59,790)	(2,121,171)	(904,195)	(26,334)	(3,657,518)
77 Taxable Income	(114,099,540)	27,521,867	(1,257,170)	(44,600,659)	(19,011,995)	152,972	(76,904,555)
78							
79 Federal Income Taxes	(37,643,422)	9,632,653	(440,009)	(15,610,231)	(6,654,198)	2,344,957	(26,916,594)

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	(1,196,764)	(1,196,764)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(42,290,781)	(19,973,942)	(22,316,839)	-	-	-	-
6 Total Operating Revenues	(43,487,545)	(21,170,706)	(22,316,839)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(1,367,134)	-	(1,367,134)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(78,093)	-	-	-	-	-	(78,093)
12 Other Power Supply	22,652,723	-	(2,852,045)	25,663,660	-	-	(158,892)
13 Transmission	(243,744)	(243,744)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(396,730)	-	(396,730)	-	-	-	-
16 Customer Service & Info	(22,386,590)	-	(22,386,590)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,885,435)	-	(2,793,347)	-	-	-	(92,088)
19 Total O&M Expenses	(4,705,002)	(243,744)	(29,795,845)	25,663,660	-	-	(329,073)
20 Depreciation	9,218,283	-	-	-	11,422,421	-	(2,204,139)
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(13,035,961)	(7,102,233)	414,077	(8,574,485)	(3,816,345)	2,862,786	3,180,239
24 State	(1,771,371)	(965,075)	56,266	(1,165,130)	(518,578)	389,005	432,142
25 Deferred Income Taxes	(179,576)	125,317	2,353,811	-	-	-	(2,658,705)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	37,425	-	37,425	-	-	-	-
28 Total Operating Expenses:	(10,436,203)	(8,185,736)	(26,934,265)	15,924,044	7,087,498	3,251,791	(1,579,536)
29							
30 Operating Rev For Return:	(33,051,343)	(12,984,970)	4,617,425	(15,924,044)	(7,087,498)	(3,251,791)	1,579,536
31							
32 Rate Base:							
33 Electric Plant In Service	(9,714,491)	-	-	-	-	-	(9,714,491)
34 Plant Held for Future Use	(10,810,392)	-	-	-	-	-	(10,810,392)
35 Misc Deferred Debits	8,362	-	8,362	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(369,068)	-	-	-	-	-	(369,068)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(20,885,588)	-	8,362	-	-	-	(20,893,951)
45							
46 Deductions:							
47 Accum Prov For Deprec	(29,485,295)	-	-	-	(35,610,142)	-	6,124,847
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(460,167)	243,507	(2,980,837)	-	-	(8,906,355)	11,183,518
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(845,071)	-	-	-	-	-	(845,071)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(752,485)	-	-	-	-	-	(752,485)
54							
55 Total Deductions:	(31,543,018)	243,507	(2,980,837)	-	(35,610,142)	(8,906,355)	15,710,809
56							
57 Total Rate Base:	(52,428,607)	243,507	(2,972,475)	-	(35,610,142)	(8,906,355)	(5,183,142)
58							
59							
60 Estimated ROE impact	-1.721%	-0.761%	0.284%	-0.932%	-0.254%	-0.150%	0.116%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(48,038,251)	(20,926,962)	7,441,580	(25,663,660)	(11,422,421)	-	2,533,212
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(8,568,394)	-	-	-	-	(8,568,394)	-
70 Schedule "M" Additions	(8,780,495)	(638,771)	(6,217,032)	-	-	-	(1,924,692)
72 Schedule "M" Deductions	(9,233,378)	(308,563)	(14,795)	-	-	-	(8,910,020)
73 Income Before Tax	(39,016,974)	(21,257,170)	1,239,343	(25,663,660)	(11,422,421)	8,568,394	9,518,540
74							
76 State Income Taxes	(1,771,371)	(965,075)	56,266	(1,165,130)	(518,578)	389,005	432,142
77 Taxable Income	(37,245,604)	(20,292,094)	1,183,076	(24,498,530)	(10,903,843)	8,179,389	9,086,399
78							
79 Federal Income Taxes	(13,035,961)	(7,102,233)	414,077	(8,574,485)	(3,816,345)	2,862,786	3,180,239

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	14,905	14,905	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	14,905	14,905	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	69,450	-	69,450	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	10,033	-	10,033	-	-	-	-
12 Other Power Supply	36,718	-	36,718	-	-	-	-
13 Transmission	13,264	-	13,264	-	-	-	-
14 Distribution	73,204	-	73,204	-	-	-	-
15 Customer Accounting	43,090	-	43,090	-	-	-	-
16 Customer Service & Info	5,325	-	5,325	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	58,403	-	58,403	-	-	-	-
19 Total O&M Expenses	309,485	-	309,485	-	-	-	-
20 Depreciation	2,936,772	-	-	-	2,936,772	-	-
21 Amortization	156,470	-	-	-	156,470	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,087,981)	4,980	(103,402)	-	(1,033,483)	(989,559)	1,033,483
24 State	(147,839)	677	(14,051)	-	(140,433)	(134,465)	140,433
25 Deferred Income Taxes	(1,173,916)	-	-	-	-	-	(1,173,916)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	992,992	5,657	192,033	-	1,919,326	(1,124,023)	0
29							
30 Operating Rev For Return:	(978,087)	9,248	(192,033)	-	(1,919,326)	1,124,023	(0)
31							
32 Rate Base:							
33 Electric Plant In Service	111,503,902	-	-	-	-	-	111,503,902
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	(18,639)	-	-	-	-	-	(18,639)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	111,485,262	-	-	-	-	-	111,485,262
45							
46 Deductions:							
47 Accum Prov For Deprec	(2,976,737)	-	-	-	(2,976,737)	-	-
48 Accum Prov For Amort	(156,470)	-	-	-	(156,470)	-	-
49 Accum Def Income Tax	90,301	-	-	-	-	-	90,301
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(3,042,906)	-	-	-	(3,133,207)	-	90,301
56							
57 Total Rate Base:	108,442,356	-	-	-	(3,133,207)	-	111,575,563
58							
59							
60 Estimated ROE impact	-0.488%	0.001%	-0.011%	0.000%	-0.101%	0.067%	-0.444%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,387,822)	14,905	(309,485)	-	(3,093,242)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,961,776	-	-	-	-	2,961,776	-
70 Schedule "M" Additions	3,093,242	-	-	-	-	-	3,093,242
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	(3,256,356)	14,905	(309,485)	-	(3,093,242)	(2,961,776)	3,093,242
74							
76 State Income Taxes	(147,839)	677	(14,051)	-	(140,433)	(134,465)	140,433
77 Taxable Income	(3,108,517)	14,228	(295,435)	-	(2,952,809)	(2,827,311)	2,952,809
78							
79 Federal Income Taxes	(1,087,981)	4,980	(103,402)	-	(1,033,483)	(989,559)	1,033,483

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	65,058,517	49,234,517	-	-	-	-	15,824,000
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	63,690,418	-	-	63,690,418	-	-	-
5 Other Operating Revenues	986,590	877,684	-	108,906	-	-	-
6 Total Operating Revenues	129,735,525	50,112,201	-	63,799,324	-	-	15,824,000
7							
8 Operating Expenses:							
9 Steam Production	21,815,470	-	2,886,996	18,928,474	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	917,579	-	777,050	-	-	-	140,529
12 Other Power Supply	71,071,189	-	750,020	65,779,199	-	-	4,541,970
13 Transmission	338,788	-	1,462	337,326	-	-	-
14 Distribution	8,070	-	8,070	-	-	-	-
15 Customer Accounting	289,876	-	289,876	-	-	-	-
16 Customer Service & Info	587	-	587	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,583,292)	-	(1,583,292)	-	-	-	-
19 Total O&M Expenses	92,858,269	-	3,130,771	85,044,999	-	-	4,682,500
20 Depreciation	2,397,482	-	-	(192,098)	2,589,580	-	-
21 Amortization	(35,165)	-	-	-	2,054	-	(37,219)
22 Taxes Other Than Income	4,118,291	-	1,170,082	-	-	2,948,209	-
23 Income Taxes: Federal	(23,519,480)	16,729,906	(750,684)	(7,035,745)	(1,804,370)	471,730	(31,130,317)
24 State	(3,540,882)	2,273,316	(102,005)	(956,041)	(245,184)	(280,875)	(4,230,093)
25 Deferred Income Taxes	41,214,210	239,292	-	1,743	1,066,003	304,325	39,602,848
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(591,376)	(591,376)	-	-	-	-	-
28 Total Operating Expenses:	112,901,350	18,651,139	3,448,163	76,862,858	1,608,083	3,443,389	8,887,718
29							
30 Operating Rev For Return:	16,834,175	31,461,063	(3,448,163)	(13,063,534)	(1,608,083)	(3,443,389)	6,936,282
31							
32 Rate Base:							
33 Electric Plant In Service	95,608,928	-	-	(1,443,910)	-	-	97,052,838
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	2,038,200	-	-	(1,187)	-	-	2,039,387
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	10,664,107	-	-	-	-	-	10,664,107
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	1,342,273	-	-	-	-	-	1,342,273
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	(2,859)	-	-	-	-	-	(2,859)
44 Total Electric Plant:	109,650,648	-	-	(1,445,097)	-	-	111,095,745
45							
46 Deductions:							
47 Accum Prov For Deprec	3,143,226	-	-	1,429,448	1,713,777	-	-
48 Accum Prov For Amort	(158)	-	-	-	(158)	-	-
49 Accum Def Income Tax	(20,080,800)	253,821	-	34,867	(533,001)	-	(19,836,487)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(14,691)	(668,812)	-	834	-	-	653,288
54							
55 Total Deductions:	(16,952,423)	(414,991)	-	1,465,149	1,180,618	-	(19,183,199)
56							
57 Total Rate Base:	92,698,225	(414,991)	-	20,053	1,180,618	-	91,912,546
58							
59							
60 Estimated ROE impact	0.596%	1.812%	-0.198%	-0.752%	-0.097%	-0.198%	0.045%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	30,988,023	50,703,577	(4,300,853)	(21,053,577)	(2,591,635)	(2,948,209)	11,178,719
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,531,772	-	-	-	-	2,531,772	-
70 Schedule "M" Additions	1,656,516	1,180	(425,649)	(15,430)	-	-	2,096,615
72 Schedule "M" Deductions	107,399,068	631,708	(2,479,885)	(10,837)	2,808,892	-	106,449,190
73 Income Before Tax	(77,286,301)	50,073,049	(2,246,817)	(21,058,170)	(5,400,526)	(5,479,981)	(93,173,856)
74							
76 State Income Taxes	(3,540,882)	2,273,316	(102,005)	(956,041)	(245,184)	(280,875)	(4,230,093)
77 Taxable Income	(73,745,419)	47,799,733	(2,144,812)	(20,102,129)	(5,155,342)	(5,199,106)	(88,943,763)
78							
79 Federal Income Taxes	(23,519,480)	16,729,906	(750,684)	(7,035,745)	(1,804,370)	471,730	(31,130,317)

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	DECEMBER 2011
FILE:	JAM Dec 2011 Results OR 13MA
PREPARED BY:	Revenue Requirement Department
DATE:	4/23/2012
TIME:	5:34:11 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	1.662
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.50%	5.75%	2.731%
PREFERRED	0.30%	5.43%	0.016%
COMMON	52.20%	10.13%	5.285%
	<u>100.00%</u>		<u>8.033%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2010 to 12/31/2011.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	OREGON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,933,368,602	2,811,925,852	1,121,442,750	63,876,658	1,185,319,408
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	351,792,369	260,454,274	91,338,096	63,690,418	155,028,513
5	Other Operating Revenues	2.4	268,585,345	187,836,212	80,749,133	(41,304,191)	39,444,942
6	Total Operating Revenues	2.4	4,553,746,316	3,260,216,338	1,293,529,979	86,262,884	1,379,792,863
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,014,895,992	760,589,098	254,306,894	20,517,786	274,824,680
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	40,715,215	29,963,628	10,751,587	849,519	11,601,106
12	Other Power Supply	2.9	891,708,276	654,025,655	237,682,621	93,760,631	331,443,252
13	Transmission	2.10	204,716,008	150,815,980	53,900,029	108,308	54,008,337
14	Distribution	2.12	215,100,771	148,624,259	66,476,512	81,274	66,557,786
15	Customer Accounting	2.12	95,943,790	60,130,026	35,813,763	(63,763)	35,750,000
16	Customer Service & Infor	2.13	109,512,383	83,050,372	26,462,011	(22,380,679)	4,081,332
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	153,386,639	105,533,325	47,853,313	(4,410,324)	43,442,989
19							
20	Total O & M Expenses	2.14	2,725,979,073	1,992,732,344	733,246,730	88,462,752	821,709,482
21							
22	Depreciation	2.16	538,526,724	386,092,488	152,434,236	14,552,537	166,986,774
23	Amortization	2.17	51,952,102	37,575,914	14,376,188	121,305	14,497,493
24	Taxes Other Than Income	2.17	151,699,035	91,635,967	60,063,069	4,118,291	64,181,360
25	Income Taxes - Federal	2.20	(241,182,059)	(202,463,385)	(38,718,674)	(37,643,422)	(76,362,096)
26	Income Taxes - State	2.20	(23,289,295)	(20,532,102)	(2,757,193)	(5,460,091)	(8,217,284)
27	Income Taxes - Def Net	2.19	482,315,070	363,572,251	118,742,819	39,860,718	158,603,537
28	Investment Tax Credit Adj.	2.17	(1,874,204)	(1,874,204)	0	0	0
29	Misc Revenue & Expense	2.4	(636,383)	(491,955)	(144,428)	(553,951)	(698,379)
30							
31	Total Operating Expenses	2.20	3,683,490,064	2,646,247,317	1,037,242,747	103,458,139	1,140,700,886
32							
33	Operating Revenue for Return		870,256,253	613,969,020	256,287,232	(17,195,255)	239,091,977
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	22,115,199,706	15,984,574,416	6,130,625,290	197,398,339	6,328,023,629
37	Plant Held for Future Use	2.31	33,025,282	22,214,890	10,810,392	(10,810,392)	(0)
38	Misc Deferred Debits	2.33	238,775,875	217,443,357	21,332,518	2,046,562	23,379,080
39	Elec Plant Acq Adj	2.31	54,568,258	40,158,525	14,409,733	0	14,409,733
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	33,973,167	24,558,252	9,414,915	0	9,414,915
42	Fuel Stock	2.32	206,060,391	155,614,988	50,445,403	10,664,107	61,109,510
43	Material & Supplies	2.32	190,755,290	135,464,913	55,290,377	0	55,290,377
44	Working Capital	2.33	77,151,981	50,843,288	26,308,693	954,566	27,263,258
45	Weatherization Loans	2.31	834,553	835,787	(1,234)	0	(1,234)
46	Miscellaneous Rate Base	2.34	10,428	7,569	2,859	(2,859)	0
47							
48	Total Electric Plant		22,950,354,931	16,631,715,985	6,318,638,946	200,250,322	6,518,889,268
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,946,541,869)	(4,893,391,120)	(2,053,150,749)	(29,318,806)	(2,082,469,555)
52	Accum Prov For Amort	2.39	(471,109,212)	(336,825,592)	(134,283,619)	(156,628)	(134,440,247)
53	Accum Def Income Taxes	2.35	(3,095,935,302)	(2,261,580,183)	(834,355,120)	(20,450,667)	(854,805,786)
54	Unamortized ITC	2.35	(4,982,502)	(1,814,150)	(3,168,352)	0	(3,168,352)
55	Customer Adv for Const	2.34	(24,094,355)	(16,258,579)	(7,835,776)	(845,071)	(8,680,847)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(58,285,764)	(46,783,697)	(11,502,068)	(767,175)	(12,269,243)
58							
59	Total Rate Base Deductions		(10,600,949,004)	(7,556,653,321)	(3,044,295,683)	(51,538,347)	(3,095,834,030)
60							
61	Total Rate Base		12,349,405,927	9,075,062,664	3,274,343,263	148,711,975	3,423,055,238
62							
63	Return on Rate Base		7.047%		7.827%		6.985%
64							
65	Return on Equity		8.237%		9.731%		8.117%
66	Net Power Costs		1,285,380,506		346,816,561		367,222,363
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		103,891,922		27,546,088		28,797,158
69	Rate Base Decrease		(851,688,984)		(204,716,705)		(238,030,300)

FERC ACCT		BUS FUNC		FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
DESCRIP						TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
70	Sales to Ultimate Customers									
440	Residential Sales									
		0		S		1,490,664,456	943,576,012	547,088,444	42,118,305	589,206,749
74					B1	1,490,664,456	943,576,012	547,088,444	42,118,305	589,206,749
75										
76	442	Commercial & Industrial Sales								
77		0		S		2,402,988,738	1,834,640,665	568,348,073	21,674,936	590,023,009
78		P		SE		-	-	-	-	-
79		PT		SG		-	-	-	-	-
80										
81										
82					B1	2,402,988,738	1,834,640,665	568,348,073	21,674,936	590,023,009
83										
84	444	Public Street & Highway Lighting								
85		0		S		20,409,578	14,403,345	6,006,233	83,417	6,089,651
86		0		SO		-	-	-	-	-
87					B1	20,409,578	14,403,345	6,006,233	83,417	6,089,651
88										
89	445	Other Sales to Public Authority								
90		0		S		19,305,830	19,305,830	-	-	-
91										
92					B1	19,305,830	19,305,830	-	-	-
93										
94	448	Interdepartmental								
95		DPW		S		-	-	-	-	-
96		GP		SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99		Total Sales to Ultimate Customers			B1	3,933,368,602	2,811,925,852	1,121,442,750	63,876,658	1,185,319,408
100										
101										
102										
103	447	Sales for Resale-Non NPC								
104		WSF		S		9,698,424	8,680,577	1,017,848	-	1,017,848
105						9,698,424	8,680,577	1,017,848	-	1,017,848
106										
	447NPC	Sales for Resale-NPC								
		WSF		SG		341,272,116	251,153,059	90,119,057	63,891,609	154,010,666
		WSF		SE		821,829	620,638	201,191	(201,191)	-
		WSF		SG		-	-	-	-	-
						342,093,945	251,773,697	90,320,248	63,690,418	154,010,666
					B1	351,792,369	260,454,274	91,338,096	63,690,418	155,028,513
	449	Provision for Rate Refund								
		WSF		S		-	-	-	-	-
		WSF		SG		-	-	-	-	-
					B1	-	-	-	-	-
		Total Sales from Electricity			B1	4,285,160,972	3,072,380,126	1,212,780,846	127,567,076	1,340,347,921
123	450	Forfeited Discounts & Interest								
124		CUST		S		8,445,905	4,936,512	3,509,392	-	3,509,392
125		CUST		SO		-	-	-	-	-
126					B1	8,445,905	4,936,512	3,509,392	-	3,509,392
127										
128	451	Misc Electric Revenue								
129		CUST		S		6,202,307	4,977,301	1,225,006	-	1,225,006
130		GP		SG		-	-	-	-	-
131		GP		SO		1,199	867	333	-	333
132					B1	6,203,507	4,978,168	1,225,338	-	1,225,338
133										
134	453	Water Sales								
135		P		SG		94,874	69,821	25,053	-	25,053
136					B1	94,874	69,821	25,053	-	25,053
137										
138	454	Rent of Electric Property								
139		DPW		S		10,851,143	5,684,644	5,166,500	-	5,166,500
140		T		SG		5,759,515	4,238,611	1,520,904	-	1,520,904
141		T		SG		-	-	-	-	-
142		GP		SO		3,558,707	2,572,186	986,520	-	986,520
					B1	20,169,365	12,495,441	7,673,924	-	7,673,924

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
215	500	Operation Supervision & Engineering							
		P	SG		17,070,212	12,562,515	4,507,697	48,895	4,556,593
		P	SG		2,321,400	1,708,392	613,007	-	613,007
				B2	19,391,612	14,270,907	5,120,705	48,895	5,169,600
219	501	Fuel Related-Non NPC							
221		P	SE		18,026,897	13,613,754	4,413,144	(34)	4,413,110
222		P	SE		-	-	-	-	-
223		P	SE		-	-	-	-	-
224		P	SE		-	-	-	-	-
225		P	SE		2,953,613	2,230,542	723,071	-	723,071
226				B2	20,980,510	15,844,296	5,136,214	(34)	5,136,180
227									
228	501NPC	Fuel Related-NPC							
229		P	S		250,944	250,944	-	-	-
230		P	SE		631,259,025	476,721,242	154,537,783	18,959,989	173,497,773
231		P	SE		-	-	-	-	-
232		P	SE		-	-	-	-	-
233		P	SE		51,808,627	39,125,418	12,683,209	-	12,683,209
234				B2	683,318,596	516,097,603	167,220,993	18,959,989	186,180,982
235									
236		Total Fuel Related			704,299,106	531,941,900	172,357,207	18,959,956	191,317,163
237									
238	502	Steam Expenses							
239		P	SG		29,674,171	21,838,171	7,836,000	-	7,836,000
240		P	SG		8,463,931	6,228,878	2,235,054	-	2,235,054
241				B2	38,138,103	28,067,049	10,071,054	-	10,071,054
242									
243	503	Steam From Other Sources-Non-NPC							
244		P	SE		-	-	-	-	-
245				B2	-	-	-	-	-
246									
247	503NPC	Steam From Other Sources-NPC							
248		P	SE		3,583,830	2,706,477	877,353	(31,516)	845,838
249				B2	3,583,830	2,706,477	877,353	(31,516)	845,838
250									
251	505	Electric Expenses							
		P	SG		3,046,809	2,242,244	804,565	-	804,565
		P	SG		1,143,719	841,700	302,020	-	302,020
				B2	4,190,528	3,083,943	1,106,584	-	1,106,584
254									
255	506	Misc. Steam Expense							
257		P	SG		51,029,619	37,554,328	13,475,291	-	13,475,291
258		P	SE		-	-	-	-	-
259		P	SG		1,677,540	1,234,555	442,985	-	442,985
260				B2	52,707,159	38,788,883	13,918,276	-	13,918,276
261									
262	507	Rents							
263		P	SG		277,031	203,876	73,155	-	73,155
264		P	SG		623	459	165	-	165
265				B2	277,654	204,334	73,319	-	73,319
266									
267	510	Maint Supervision & Engineering							
268		P	SG		4,356,103	3,205,795	1,150,307	(1,367,134)	(216,826)
269		P	SG		2,009,198	1,478,633	530,565	-	530,565
270				B2	6,365,300	4,684,428	1,680,872	(1,367,134)	313,739
271									
272									
273									
274	511	Maintenance of Structures							
275		P	SG		22,951,084	16,890,436	6,060,648	-	6,060,648
276		P	SG		645,306	474,901	170,405	-	170,405
277				B2	23,596,390	17,365,338	6,231,052	-	6,231,052
278									
279	512	Maintenance of Boiler Plant							
280		P	SG		104,141,439	76,641,014	27,500,425	2,907,584	30,408,009
281		P	SG		4,986,755	3,669,913	1,316,843	-	1,316,843
282				B2	109,128,194	80,310,927	28,817,268	2,907,584	31,724,852
283									
284	513	Maintenance of Electric Plant							
285		P	SG		39,206,701	28,853,465	10,353,236	-	10,353,236
286		P	SG		692,107	509,344	182,763	-	182,763
287				B2	39,898,808	29,362,808	10,536,000	-	10,536,000
288									
289	514	Maintenance of Misc. Steam Plant							
290		P	SG		11,249,896	8,279,158	2,970,738	-	2,970,738
291		P	SG		2,069,412	1,522,946	546,465	-	546,465
292				B2	13,319,308	9,802,104	3,517,203	-	3,517,203
293									
294		Total Steam Power Generation		B2	1,014,895,992	760,589,098	254,306,894	20,517,786	274,824,680

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
358	537	Hydraulic Expenses							
		P	DGP		-	-	-	-	-
		P	SG		3,435,505	2,528,298	907,207	144,037	1,051,244
361		P	SG		261,176	192,208	68,968	-	68,968
362									
363				B2	3,696,682	2,720,506	976,175	144,037	1,120,212
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		17,115,198	12,595,621	4,519,577	(58,583)	4,460,994
375		P	SG		7,285,781	5,361,839	1,923,942	(20,099)	1,903,843
376									
377									
378				B2	24,400,979	17,957,460	6,443,518	(78,681)	6,364,837
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		(412,944)	(303,899)	(109,045)	(37)	(109,082)
383		P	SG		8,439	6,211	2,229	-	2,229
384									
385				B2	(404,504)	(297,688)	(106,817)	(37)	(106,854)
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		1,891	1,392	499	-	499
390		P	SG		-	-	-	-	-
391									
392				B2	1,891	1,392	499	-	499
393									
394	542	Maintenance of Structures							
		P	DGP		-	-	-	-	-
		P	SG		858,900	632,092	226,808	-	226,808
397		P	SG		171,219	126,005	45,213	-	45,213
398									
399				B2	1,030,119	758,097	272,021	-	272,021
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,754,988	1,291,552	463,436	-	463,436
407		P	SG		675,125	496,846	178,279	-	178,279
408									
409				B2	2,430,112	1,788,397	641,715	-	641,715
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		2,117,532	1,558,359	559,172	-	559,172
414		P	SG		436,217	321,026	115,191	-	115,191
415									
416				B2	2,553,749	1,879,385	674,363	-	674,363
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		2,152,267	1,583,922	568,345	103	568,448
421		P	SG		809,414	595,674	213,740	654	214,394
422									
423				B2	2,961,681	2,179,596	782,085	757	782,842
424									
425		Total Hydraulic Power Generation		B2	40,715,215	29,963,628	10,751,587	849,519	11,601,106

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
582	565	Transmission of Electricity by Others							
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
585					-	-	-	-	-
586									
587	565NPC	Transmission of Electricity by Others-NPC							
588		T	SG		129,982,945	95,658,604	34,324,341	402,429	34,726,769
589		T	SE		8,251,910	6,231,769	2,020,140	(65,102)	1,955,038
590					138,234,854	101,890,373	36,344,481	337,326	36,681,807
591									
592		Total Transmission of Electricity by Others		B2	138,234,854	101,890,373	36,344,481	337,326	36,681,807
593									
594	566	Misc. Transmission Expense							
595		T	SG		3,568,851	2,626,432	942,420	(243,744)	698,675
596									
597				B2	3,568,851	2,626,432	942,420	(243,744)	698,675
598									
599	567	Rents - Transmission							
600		T	SG		2,549,553	1,876,298	673,256	-	673,256
601									
602				B2	2,549,553	1,876,298	673,256	-	673,256
603									
604	568	Maint Supervision & Engineering							
605		T	SG		2,060,726	1,516,554	544,172	-	544,172
606									
607				B2	2,060,726	1,516,554	544,172	-	544,172
608									
609	569	Maintenance of Structures							
610		T	SG		4,579,243	3,370,011	1,209,232	-	1,209,232
611									
612				B2	4,579,243	3,370,011	1,209,232	-	1,209,232
613									
614	570	Maintenance of Station Equipment							
615		T	SG		11,231,343	8,265,504	2,965,839	-	2,965,839
616									
617				B2	11,231,343	8,265,504	2,965,839	-	2,965,839
618									
	571	Maintenance of Overhead Lines							
		T	SG		22,369,881	16,462,711	5,907,171	5,089	5,912,260
621									
622				B2	22,369,881	16,462,711	5,907,171	5,089	5,912,260
623									
624	572	Maintenance of Underground Lines							
625		T	SG		169,531	124,763	44,768	-	44,768
626									
627				B2	169,531	124,763	44,768	-	44,768
628									
629	573	Maint of Misc. Transmission Plant							
630		T	SG		1,607,372	1,182,916	424,456	-	424,456
631									
632				B2	1,607,372	1,182,916	424,456	-	424,456
633									
634		Total Transmission Expense		B2	204,716,008	150,815,980	53,900,029	108,308	54,008,337
635									
636		Summary of Transmission Expense by Factor							
637		SE			8,251,910	6,231,769	2,020,140	(65,102)	1,955,038
638		SG			196,464,099	144,584,210	51,879,888	173,410	52,053,299
639		SNPT			-	-	-	-	-
640		Total Transmission Expense by Factor			204,716,008	150,815,980	53,900,029	108,308	54,008,337
641	580	Operation Supervision & Engineering							
642		DPW	S		94,870	59,623	35,247	22,168	57,415
643		DPW	SNPD		14,770,334	10,687,114	4,083,220	20,294	4,103,514
644				B2	14,865,204	10,746,736	4,118,468	42,461	4,160,929
645									
646	581	Load Dispatching							
647		DPW	S		-	-	-	-	-
648		DPW	SNPD		13,254,105	9,590,042	3,664,063	-	3,664,063
649				B2	13,254,105	9,590,042	3,664,063	-	3,664,063
650									
651	582	Station Expense							
652		DPW	S		4,168,009	2,914,134	1,253,875	-	1,253,875
653		DPW	SNPD		38,530	27,878	10,651	-	10,651
654				B2	4,206,539	2,942,012	1,264,527	-	1,264,527

FERC		BUS	UNADJUSTED RESULTS			OREGON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	ADJUSTMENT	ADJ TOTAL	
858	923	Outside Services							
		PTD	S		220,854	151,151	69,703	69,703	
		CUST	CN		-	-	-	-	
861		PTD	SO		9,969,205	7,205,610	2,763,595	2,735,919	
862				B2	10,190,059	7,356,761	2,833,299	2,805,623	
863									
864	924	Property Insurance							
865		PT	S		6,162,212	2,097,946	4,064,266	4,495,683	
866		PT	SG		-	-	-	203,363	
867		PTD	SO		18,822,602	13,604,728	5,217,874	2,505,307	
868				B2	24,984,814	15,702,674	9,282,139	7,204,353	
869									
870	925	Injuries & Damages							
871		PTD	S		-	-	-	153,083	
872		PTD	SO		7,284,849	5,265,393	2,019,456	2,066,317	
873				B2	7,284,849	5,265,393	2,019,456	2,219,399	
874									
875	926	Employee Pensions & Benefits							
876		LABOR	S		-	-	-	-	
877		CUST	CN		-	-	-	-	
878		LABOR	SO		-	-	-	-	
879				B2	-	-	-	-	
880									
881	927	Franchise Requirements							
882		DMSC	S		-	-	-	-	
883		DMSC	SO		-	-	-	-	
884				B2	-	-	-	-	
885									
886	928	Regulatory Commission Expense							
887		DMSC	S		17,195,172	13,319,987	3,875,185	3,875,185	
888		CUST	CN		-	-	-	-	
889		DMSC	SO		2,815,757	2,035,192	780,565	780,565	
890		FERC	SG		1,846,171	1,358,656	487,515	487,515	
891				B2	21,857,100	16,713,835	5,143,265	5,143,265	
892									
893	929	Duplicate Charges							
894		LABOR	S		-	-	-	-	
		LABOR	SO		(6,095,429)	(4,405,695)	(1,689,733)	(1,781,822)	
				B2	(6,095,429)	(4,405,695)	(1,689,733)	(1,781,822)	
897									
898	930	Misc General Expenses							
899		PTD	S		224,579	154,785	69,794	2,461	
900		CUST	CN		-	-	-	-	
901		P	SG		1,449	1,067	383	383	
902		LABOR	SO		15,492,651	11,197,883	4,294,767	3,994,628	
903				B2	15,718,679	11,353,735	4,364,944	3,997,471	
904									
905	931	Rents							
906		PTD	S		1,171,724	59,833	1,111,891	1,111,891	
907		PTD	SO		5,442,956	3,934,097	1,508,859	1,508,859	
908				B2	6,614,680	3,993,930	2,620,751	2,620,751	
909									
910	935	Maintenance of General Plant							
911		G	S		491,932	299,847	192,084	192,080	
912		CUST	CN		-	-	-	-	
913		G	SO		23,868,212	17,251,629	6,616,583	6,618,344	
914				B2	24,360,144	17,551,476	6,808,668	6,810,424	
915									
916		Total Administrative & General Expense		B2	153,386,639	105,533,325	47,853,313	(4,410,324)	43,442,989
917									
918		Summary of A&G Expense by Factor							
919		S			19,269,845	8,571,190	10,698,655	9,121,865	
920		SO			132,269,173	95,602,412	36,666,761	33,629,863	
921		SG			1,847,620	1,359,723	487,897	691,260	
922		CN			-	-	-	-	
923		Total A&G Expense by Factor			153,386,639	105,533,325	47,853,313	43,442,989	
924									
925		Total O&M Expense		B2	2,725,979,073	1,992,732,344	733,246,730	88,462,752	821,709,482

2010 PROTOCOL 13 Month Average									
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1247	SCHMDF	Deductions - Flow Through							
		SCHMDF	S		-	-	-	-	-
		SCHMDF	DGP		-	-	-	-	-
		SCHMDF	DGU		-	-	-	-	-
1250				B6	-	-	-	-	-
1251									
1252	SCHMDP	Deductions - Permanent							
1253		SCHMDP	S		-	-	-	-	-
1254		P	SE		472,272	356,656	115,616	-	115,616
1255		PTD	SNP		381,063	278,828	102,235	-	102,235
1256		BOOKDEPR	SCHMDEXP		267,291	191,632	75,659	-	75,659
1257		P	SG		-	-	-	-	-
1258		SCHMDP-SO	SO		16,024,752	11,582,479	4,442,273	(2,479,885)	1,962,388
1259				B6	17,145,378	12,409,595	4,735,783	(2,479,885)	2,255,898
1260									
1261	SCHMDT	Deductions - Temporary							
1262		GP	S		124,863,288	124,205,859	657,429	2,263,770	2,921,199
1263		DPW	BADDEBT		-	-	-	-	-
1264		SCHMDT-SNP	SNP		68,752,021	50,306,609	18,445,412	-	18,445,412
1265		SCHMDT	CN		48,156	33,412	14,744	-	14,744
1266		SCHMDT	SG		97,718	71,914	25,804	-	25,804
1267		CUST	DGP		-	-	-	-	-
1268		P	SE		33,735,695	25,476,899	8,258,796	1,185,720	9,444,516
1269		SCHMDT-SG	SG		154,256,106	113,521,999	40,734,107	106,100,442	146,834,549
1270		SCHMDT-GPS	GPS		96,035,313	69,413,057	26,622,256	-	26,622,256
1271		SCHMDT-SO	SO		19,377,084	14,005,501	5,371,583	-	5,371,583
1272		TAXDEPR	TAXDEPR		1,634,165,916	1,202,120,148	432,045,768	(8,904,357)	423,141,411
1273		DPW	SNPD		2,600,530	1,881,620	718,910	-	718,910
1274				B6	2,133,931,827	1,601,037,017	532,894,810	100,645,575	633,540,385
1275									
1276		TOTAL SCHEDULE - M DEDUCTIONS		B6	2,151,077,205	1,613,446,612	537,630,593	98,165,691	635,796,283
1277									
1278		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(1,279,226,233)	(970,760,245)	(308,465,988)	(102,196,427)	(410,662,415)
1279									
1280									
1281									
1282	40911	State Income Taxes							
1283		S	S		(22,991,487)	(20,312,935)	(2,678,552)	(5,428,007)	(8,106,559)
		IBT	SE		-	-	-	-	-
		PTC	SG		(297,808)	(219,166)	(78,642)	(32,084)	(110,725)
		IBT	IBT		-	-	-	-	-
1287		Total State Tax Expense			(23,289,295)	(20,532,102)	(2,757,193)	(5,460,091)	(8,217,284)
1288									
1289									
1290		Calculation of Taxable Income:							
1291		Operating Revenues			4,553,746,316	3,260,216,338	1,293,529,979	86,262,884	1,379,792,863
1292		Operating Deductions:							
1293		O & M Expenses			2,725,979,073	1,992,732,344	733,246,730	88,462,752	821,709,482
1294		Depreciation Expense			538,526,724	386,092,488	152,434,236	14,552,537	166,986,774
1295		Amortization Expense			51,952,102	37,575,914	14,376,188	121,305	14,497,493
1296		Taxes Other Than Income			151,699,035	91,635,967	60,063,069	4,118,291	64,181,360
1297		Interest & Dividends (AFUDC-Equity)			(46,510,051)	(34,031,915)	(12,478,136)	-	(12,478,136)
1298		Misc Revenue & Expense			(636,383)	(491,955)	(144,428)	(553,951)	(698,379)
1299		Total Operating Deductions			3,421,010,501	2,473,512,843	947,497,659	106,700,935	1,054,198,593
1300		Other Deductions:							
1301		Interest Deductions			359,930,001	263,364,733	96,565,267	(3,074,846)	93,490,421
1302		Interest on PCRBS			-	-	-	-	-
1303		Schedule M Adjustments			(1,279,226,233)	(970,760,245)	(308,465,988)	(102,196,427)	(410,662,415)
1304									
1305		Income Before State Taxes			(506,420,418)	(447,421,484)	(58,998,935)	(119,559,631)	(178,558,566)
1306									
1307		State Income Taxes			(23,289,295)	(20,532,102)	(2,757,193)	(5,460,091)	(8,217,284)
1308									
1309		Total Taxable Income			(483,131,123)	(426,889,382)	(56,241,741)	(114,099,540)	(170,341,282)
1310									
1311		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1312									
1313		Federal Income Tax - Calculated			(169,095,893)	(149,411,284)	(19,684,610)	(39,934,839)	(59,619,449)
1314									
1315		Adjustments to Calculated Tax:							
1316	40910	PMI	P	SE	(107,215)	(80,968)	(26,247)	-	(26,247)
1317	40910	PTC	P	SG	(71,942,648)	(52,944,894)	(18,997,754)	2,291,417	(16,706,337)
1318	40910		P	SO	(36,303)	(26,239)	(10,064)	-	(10,064)
1319	40910	IRS Settle	LABOR	S	-	-	-	-	-
		Federal Income Tax Expense			(241,182,059)	(202,463,385)	(38,718,674)	(37,643,422)	(76,362,096)
1322		Total Operating Expenses			3,683,490,064	2,646,247,317	1,037,242,747	103,458,139	1,140,700,886

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1323	310	Land and Land Rights							
		P	SG		2,328,228	1,713,418	614,811	-	614,811
		P	SG		34,798,446	25,609,289	9,189,157	-	9,189,157
1326		P	SG		55,144,513	40,582,610	14,561,903	-	14,561,903
1327		P	S		-	-	-	-	-
1328		P	SG		2,468,743	1,816,827	651,916	-	651,916
1329				B8	94,739,931	69,722,143	25,017,787	-	25,017,787
1330									
1331	311	Structures and Improvements							
1332		P	SG		233,611,722	171,922,333	61,689,388	-	61,689,388
1333		P	SG		324,872,251	239,083,874	85,788,377	-	85,788,377
1334		P	SG		309,263,214	227,596,685	81,666,529	-	81,666,529
1335		P	SG		58,942,642	43,377,774	15,564,868	-	15,564,868
1336				B8	926,689,829	681,980,667	244,709,162	-	244,709,162
1337									
1338	312	Boiler Plant Equipment							
1339		P	SG		644,685,576	474,444,723	170,240,853	-	170,240,853
1340		P	SG		602,864,652	443,667,368	159,197,284	-	159,197,284
1341		P	SG		2,087,150,339	1,536,000,651	551,149,688	136,468,530	687,618,218
1342		P	SG		325,222,328	239,341,507	85,880,821	-	85,880,821
1343				B8	3,659,922,895	2,693,454,249	966,468,646	136,468,530	1,102,937,176
1344									
1345	314	Turbogenerator Units							
1346		P	SG		129,550,803	95,340,577	34,210,226	-	34,210,226
1347		P	SG		143,458,983	105,576,052	37,882,932	-	37,882,932
1348		P	SG		586,370,113	431,528,510	154,841,603	(1,104,299)	153,737,305
1349		P	SG		64,275,833	47,302,640	16,973,193	-	16,973,193
1350				B8	923,655,733	679,747,779	243,907,954	(1,104,299)	242,803,655
1351									
1352	315	Accessory Electric Equipment							
1353		P	SG		86,924,350	63,970,407	22,953,942	-	22,953,942
1354		P	SG		137,524,899	101,208,969	36,315,930	-	36,315,930
1355		P	SG		129,641,952	95,407,656	34,234,295	-	34,234,295
1356		P	SG		66,648,665	49,048,883	17,599,782	-	17,599,782
1357				B8	420,739,865	309,635,915	111,103,949	-	111,103,949
1358									
1359									
1362	316	Misc Power Plant Equipment							
1363		P	SG		4,703,715	3,461,614	1,242,101	-	1,242,101
1364		P	SG		5,085,197	3,742,359	1,342,838	-	1,342,838
1365		P	SG		19,488,381	14,342,122	5,146,258	-	5,146,258
1366		P	SG		4,055,160	2,984,322	1,070,838	-	1,070,838
1367				B8	33,332,452	24,530,417	8,802,035	-	8,802,035
1368									
1369	317	Steam Plant ARO							
1370		P	S		-	-	-	-	-
1371				B8	-	-	-	-	-
1372	SP	Unclassified Steam Plant - Account 300							
1373		P	SG		6,661,824	4,902,649	1,759,175	-	1,759,175
1374				B8	6,661,824	4,902,649	1,759,175	-	1,759,175
1375									
1376									
1377		Total Steam Production Plant		B8	6,065,742,528	4,463,973,820	1,601,768,708	135,364,231	1,737,132,939
1378									
1379									
1380		Summary of Steam Production Plant by Factor							
1381		S			-	-	-	-	-
1382		DGP			-	-	-	-	-
1383		DGU			-	-	-	-	-
1384		SG			6,065,742,528	4,463,973,820	1,601,768,708	135,364,231	1,737,132,939
1385		SSGCH			-	-	-	-	-
1386		Total Steam Production Plant by Factor			6,065,742,528	4,463,973,820	1,601,768,708	135,364,231	1,737,132,939
1387	320	Land and Land Rights							
1388		P	SG		-	-	-	-	-
1389		P	SG		-	-	-	-	-
1390				B8	-	-	-	-	-
1391									
1392	321	Structures and Improvements							
1393		P	SG		-	-	-	-	-
1394		P	SG		-	-	-	-	-
1395				B8	-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1469									
1470									
1471	335	Misc. Power Plant Equipment							
1472		P	SG		1,153,368	848,800	304,568	-	304,568
1473		P	SG		159,511	117,389	42,122	-	42,122
1474		P	SG		1,009,212	742,712	266,501	-	266,501
1475		P	SG		13,553	9,974	3,579	-	3,579
1476				B8	2,335,644	1,718,875	616,769	-	616,769
1477									
1478	336	Roads, Railroads & Bridges							
1479		P	SG		4,634,458	3,410,646	1,223,812	-	1,223,812
1480		P	SG		822,839	605,553	217,285	-	217,285
1481		P	SG		10,328,400	7,600,999	2,727,400	-	2,727,400
1482		P	SG		681,600	501,611	179,989	-	179,989
1483				B8	16,467,296	12,118,810	4,348,487	-	4,348,487
1484									
1485	337	Hydro Plant ARO							
1486		P	S		-	-	-	-	-
1487				B8	-	-	-	-	-
1488									
1489	HP	Unclassified Hydro Plant - Acct 300							
1490		P	S		-	-	-	-	-
1491		P	SG		-	-	-	-	-
1492		P	SG		-	-	-	-	-
1493		P	SG		-	-	-	-	-
1494				B8	-	-	-	-	-
1495									
1496		Total Hydraulic Production Plant		B8	672,434,306	494,865,901	177,568,406	20,451,323	198,019,729
1497									
1498		Summary of Hydraulic Plant by Factor							
1499		S			-	-	-	-	-
1500		SG			672,434,306	494,865,901	177,568,406	20,451,323	198,019,729
1501		DGP			-	-	-	-	-
1502		DGU			-	-	-	-	-
1503		Total Hydraulic Plant by Factor			672,434,306	494,865,901	177,568,406	20,451,323	198,019,729
1504									
1505	340	Land and Land Rights							
1506		P	S		-	-	-	17,308	17,308
1507		P	SG		23,516,708	17,306,697	6,210,011	-	6,210,011
1508		P	SG		5,395,842	3,970,973	1,424,869	-	1,424,869
1509		P	SG		-	-	-	-	-
1510				B8	28,912,550	21,277,670	7,634,880	17,308	7,652,188
1511									
1512	341	Structures and Improvements							
1513		P	SG		107,887,946	79,398,188	28,489,758	(813,366)	27,676,392
1514		P	SG		163,512	120,334	43,178	-	43,178
1515		P	SG		50,000,209	36,796,752	13,203,457	-	13,203,457
1516		P	SG		4,240,938	3,121,042	1,119,896	-	1,119,896
1517				B8	162,292,605	119,436,316	42,856,289	(813,366)	42,042,924
1518									
1519	342	Fuel Holders, Producers & Accessories							
1520		P	SG		8,416,072	6,193,657	2,222,416	-	2,222,416
1521		P	SG		112,005	82,428	29,577	-	29,577
1522		P	SG		2,284,126	1,680,961	603,165	-	603,165
1523				B8	10,812,203	7,957,046	2,855,157	-	2,855,157
1524									
1525	343	Prime Movers							
1526		P	S		-	-	-	-	-
1527		P	SG		715,032	526,215	188,817	-	188,817
1528		P	SG		1,780,914,441	1,310,631,864	470,282,576	-	470,282,576
1529		P	SG		660,675,752	486,212,404	174,463,347	(46,779,550)	127,683,797
1530		P	SG		53,648,952	39,481,979	14,166,973	-	14,166,973
1531				B8	2,495,954,177	1,836,852,463	659,101,714	(46,779,550)	612,322,164
1532									
1533	344	Generators							
1534		P	S		-	-	-	-	-
1535		P	SG		52,451,758	38,600,925	13,850,833	-	13,850,833
1536		P	SG		284,203,530	209,154,463	75,049,068	(1,544,897)	73,504,171
1537		P	SG		15,906,779	11,706,307	4,200,472	-	4,200,472
1538				B8	352,562,068	259,461,695	93,100,372	(1,544,897)	91,555,476

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1672	366	Underground Conduit							
1673		DPW	S		304,793,944	221,612,780	83,181,163	-	83,181,163
1674				B8	304,793,944	221,612,780	83,181,163	-	83,181,163
1675									
1676									
1677									
1678									
1679	367	Underground Conductors							
1680		DPW	S		724,220,758	569,706,742	154,514,016	-	154,514,016
1681				B8	724,220,758	569,706,742	154,514,016	-	154,514,016
1682									
1683	368	Line Transformers							
1684		DPW	S		1,108,148,314	720,542,452	387,605,862	-	387,605,862
1685				B8	1,108,148,314	720,542,452	387,605,862	-	387,605,862
1686									
1687	369	Services							
1688		DPW	S		592,601,221	370,592,663	222,008,558	-	222,008,558
1689				B8	592,601,221	370,592,663	222,008,558	-	222,008,558
1690									
1691	370	Meters							
1692		DPW	S		177,862,421	118,090,523	59,771,898	-	59,771,898
1693				B8	177,862,421	118,090,523	59,771,898	-	59,771,898
1694									
1695	371	Installations on Customers' Premises							
1696		DPW	S		8,797,547	6,327,104	2,470,443	-	2,470,443
1697				B8	8,797,547	6,327,104	2,470,443	-	2,470,443
1698									
1699	372	Leased Property							
1700		DPW	S		-	-	-	-	-
1701				B8	-	-	-	-	-
1702									
1703	373	Street Lights							
1704		DPW	S		60,781,321	38,819,575	21,961,746	-	21,961,746
1705				B8	60,781,321	38,819,575	21,961,746	-	21,961,746
1706									
1707	DP	Unclassified Dist Plant - Acct 300							
1708		DPW	S		22,162,058	16,070,948	6,091,110	-	6,091,110
1709				B8	22,162,058	16,070,948	6,091,110	-	6,091,110
1710									
1711	DS0	Unclassified Dist Sub Plant - Acct 300							
1712		DPW	S		-	-	-	-	-
1713				B8	-	-	-	-	-
1714									
1715									
1716		Total Distribution Plant		B8	5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361
1717									
1718		Summary of Distribution Plant by Factor							
1719		S			5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361
1720									
1721		Total Distribution Plant by Factor			5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1901	303	Miscellaneous Intangible Plant								
1902		I-SITUS	S		7,537,148	5,683,427	1,853,722	-	1,853,722	
1903		I-SG	SG		123,458,541	90,857,086	32,601,454	3,292,993	35,894,447	
1904		PTD	SO		375,574,099	271,460,001	104,114,098	295,816	104,409,914	
1905		P	SE		3,558,119	2,687,060	871,059	-	871,059	
1906		CUST	CN		120,994,952	83,949,760	37,045,192	-	37,045,192	
1907		P	SG		-	-	-	-	-	
1908		P	SG		-	-	-	-	-	
1909				B8	631,122,859	454,637,335	176,485,525	3,588,808	180,074,333	
1910	303	Less Non-Utility Plant								
1911		I-SITUS	S		-	-	-	-	-	
1912					631,122,859	454,637,335	176,485,525	3,588,808	180,074,333	
1913	IP	Unclassified Intangible Plant - Acct 300								
1914		I-SITUS	S		-	-	-	-	-	
1915		I-SG	SG		-	-	-	-	-	
1916		P	SG		-	-	-	-	-	
1917		PTD	SO		-	-	-	-	-	
1918					-	-	-	-	-	
1919					-	-	-	-	-	
1920		Total Intangible Plant			B8	826,597,615	598,757,524	227,840,091	3,588,808	231,428,900
1921										
1922		Summary of Intangible Plant by Factor								
1923		S			8,537,148	6,683,427	1,853,722	-	1,853,722	
1924		DGP			-	-	-	-	-	
1925		DGU			-	-	-	-	-	
1926		SG			317,933,296	233,977,276	83,956,021	3,292,993	87,249,014	
1927		SO			375,574,099	271,460,001	104,114,098	295,816	104,409,914	
1928		CN			120,994,952	83,949,760	37,045,192	-	37,045,192	
1929		SSGCT			-	-	-	-	-	
1930		SSGCH			-	-	-	-	-	
1931		SE			3,558,119	2,687,060	871,059	-	871,059	
1932		Total Intangible Plant by Factor				826,597,615	598,757,524	227,840,091	3,588,808	231,428,900
1933		Summary of Unclassified Plant (Account 106)								
1934		DP			22,162,058	16,070,948	6,091,110	-	6,091,110	
1935		DS0			-	-	-	-	-	
1936		GP			2,553,186	1,845,010	708,176	-	708,176	
1937		HP			-	-	-	-	-	
1938		NP			-	-	-	-	-	
1939		OP			(1,034,638)	(761,423)	(273,215)	-	(273,215)	
1940		TP			111,394,771	81,978,973	29,415,798	-	29,415,798	
1941		TS0			-	-	-	-	-	
1942		IP			-	-	-	-	-	
1943		MP			-	-	-	-	-	
1944		SP			6,661,824	4,902,649	1,759,175	-	1,759,175	
1945		Total Unclassified Plant by Factor				141,737,201	104,036,157	37,701,044	-	37,701,044
1946										
1947		Total Electric Plant In Service			B8	22,115,199,706	15,984,574,416	6,130,625,290	197,398,339	6,328,023,629

FERC		BUS	UNADJUSTED RESULTS				OREGON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1948	Summary of Electric Plant by Factor									
	S				6,080,163,665	4,191,747,626	1,888,416,039	10,496,691	1,898,912,730	
	SE				288,346,675	217,756,863	70,589,812	49,492,342	120,082,154	
1951	DGU				-	-	-	-	-	
1952	DGP				-	-	-	-	-	
1953	SG				15,026,969,417	11,058,827,136	3,968,142,281	137,071,973	4,105,214,254	
1954	SO				632,853,720	457,418,315	175,435,405	337,332	175,772,737	
1955	CN				145,800,459	101,160,531	44,639,928	-	44,639,928	
1956	DEU				-	-	-	-	-	
1957	SSGCH				-	-	-	-	-	
1958	SSGCT				-	-	-	-	-	
1959	Less Capital Leases				(58,934,229)	(42,336,054)	(16,598,175)	-	(16,598,175)	
1960					<u>22,115,199,706</u>	<u>15,984,574,416</u>	<u>6,130,625,290</u>	<u>197,398,339</u>	<u>6,328,023,629</u>	
1961	105	Plant Held For Future Use								
1962		DPW	S		7,140,616	2,886,510	4,254,106	(4,254,106)	(0)	
1963		P	SG		-	-	-	-	-	
1964		T	SG		2,473,367	1,820,230	653,137	(3,009,496)	(2,356,359)	
1965		P	SG		8,923,302	6,566,943	2,356,359	-	2,356,359	
1966		P	SE		14,487,997	10,941,208	3,546,790	(3,546,790)	-	
1967		G	SG		-	-	-	-	-	
1968										
1969										
1970	Total Plant Held For Future Use				B10	33,025,282	22,214,890	10,810,392	(10,810,392)	(0)
1971										
1972	114	Electric Plant Acquisition Adjustments								
1973		P	S		-	-	-	-	-	
1974		P	SG		144,614,797	106,426,652	38,188,145	-	38,188,145	
1975		P	SG		14,560,711	10,715,692	3,845,018	-	3,845,018	
1976	Total Electric Plant Acquisition Adjustment				B15	159,175,508	117,142,344	42,033,164	-	42,033,164
1977										
1978	115	Accum Provision for Asset Acquisition Adjustments								
1979		P	S		-	-	-	-	-	
1980		P	SG		(91,388,309)	(67,255,578)	(24,132,731)	-	(24,132,731)	
1981		P	SG		(13,218,942)	(9,728,242)	(3,490,700)	-	(3,490,700)	
1982					<u>(104,607,250)</u>	<u>(76,983,819)</u>	<u>(27,623,431)</u>	<u>-</u>	<u>(27,623,431)</u>	
1983										
1984	120	Nuclear Fuel								
		P	SE		-	-	-	-	-	
	Total Nuclear Fuel				B15	-	-	-	-	
1987										
1988	124	Weatherization								
1989		DMSC	S		1,973,241	1,973,241	0	-	0	
1990		DMSC	SO		(4,454)	(3,219)	(1,235)	-	(1,235)	
1991					<u>1,968,788</u>	<u>1,970,022</u>	<u>(1,234)</u>	<u>-</u>	<u>(1,234)</u>	
1992										
1993	182W	Weatherization								
1994		DMSC	S		(1,134,235)	(1,134,235)	-	-	-	
1995		DMSC	SG		-	-	-	-	-	
1996		DMSC	SGCT		-	-	-	-	-	
1997		DMSC	SO		-	-	-	-	-	
1998					<u>(1,134,235)</u>	<u>(1,134,235)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1999										
2000	186W	Weatherization								
2001		DMSC	S		-	-	-	-	-	
2002		DMSC	CN		-	-	-	-	-	
2003		DMSC	CNP		-	-	-	-	-	
2004		DMSC	SG		-	-	-	-	-	
2005		DMSC	SO		-	-	-	-	-	
2006					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2007										
2008	Total Weatherization				B16	834,553	835,787	(1,234)	-	(1,234)

2010 PROTOCOL 13 Month Average					UNADJUSTED RESULTS					OREGON	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL		
2130											
1869	Misc Deferred Debits-Trojan	P	S		-	-	-	-	-		
		P	SG		-	-	-	-	-		
2133					-	-	-	-	-		
2134				B15	-	-	-	-	-		
2135											
2136	Total Miscellaneous Rate Base			B15	10,428	7,569	2,859	(2,859)	0		
2137											
2138	Total Rate Base Additions			B15	835,155,226	647,141,570	188,013,656	2,851,984	190,865,640		
2139	235 Customer Service Deposits										
2140		CUST	S		-	-	-	-	-		
2141		CUST	CN		-	-	-	-	-		
2142	Total Customer Service Deposits			B15	-	-	-	-	-		
2143											
2144	2281 Prop Ins	PTD	SO		-	-	-	-	-		
2145	2282 Inj & Dam	PTD	SO		(7,138,255)	(5,159,436)	(1,978,818)	-	(1,978,818)		
2146	2283 Pen & Ben	PTD	SO		(3,360,337)	(2,428,807)	(931,530)	-	(931,530)		
2147	2283 Pen & Ben	PTD	S		-	-	-	-	-		
2148	254 Reg Liab	PTD	SE		(3,405)	(2,572)	(834)	834	0		
2149	254 Ins Prov	PTD	SO		-	-	-	-	-		
2150				B15	(10,501,997)	(7,590,815)	(2,911,182)	834	(2,910,348)		
2151											
2152	22841 Accum Misc Oper Provisions - Other										
2153		P	S		-	-	-	-	-		
2154		P	SG		(1,493,846)	(1,099,369)	(394,477)	-	(394,477)		
2155				B15	(1,493,846)	(1,099,369)	(394,477)	-	(394,477)		
2156											
2157	22842 Prv-Trojan	P	TROJD		-	-	-	-	-		
2158	230 ARO	P	TROJP		(1,667,997)	(1,232,413)	(435,585)	-	(435,585)		
2159	254105 ARO	P	TROJP		(3,461,392)	(2,557,476)	(903,916)	-	(903,916)		
2160	254	P	S		(27,501,341)	(24,991,676)	(2,509,665)	-	(2,509,665)		
2161				B15	(32,630,731)	(28,781,565)	(3,849,166)	-	(3,849,166)		
2162											
2163	252 Customer Advances for Construction										
2164		DPW	S		(10,996,874)	(6,619,724)	(4,377,150)	(368,264)	(4,745,414)		
2165		DPW	SE		-	-	-	-	-		
2166		T	SG		(13,097,481)	(9,638,855)	(3,458,626)	(476,807)	(3,935,433)		
		DPW	SO		-	-	-	-	-		
		CUST	CN		-	-	-	-	-		
2169	Total Customer Advances for Construction			B19	(24,094,355)	(16,258,579)	(7,835,776)	(845,071)	(8,680,847)		
2170											
2171	25398 SO2 Emissions										
2172		P	SE		-	-	-	(668,812)	(668,812)		
2173				B19	-	-	-	(668,812)	(668,812)		
2174											
2175	25399 Other Deferred Credits										
2176		P	S		(3,357,169)	(1,676,161)	(1,681,008)	-	(1,681,008)		
2177		LABOR	SO		-	-	-	(99,197)	(99,197)		
2178		P	SG		(7,487,772)	(5,510,491)	(1,977,281)	-	(1,977,281)		
2179		P	SE		(2,814,250)	(2,125,297)	(688,953)	-	(688,953)		
2180				B19	(13,659,191)	(9,311,948)	(4,347,243)	(99,197)	(4,446,440)		

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2242									
108SP	Steam Prod Plant Accumulated Depr								
2245	P	S			-	-	-	-	-
2246	P	SG			(779,210,672)	(573,446,041)	(205,764,631)	-	(205,764,631)
2247	P	SG			(880,645,919)	(648,095,482)	(232,550,437)	-	(232,550,437)
2248	P	SG			(635,596,676)	(467,755,911)	(167,840,765)	(38,485,862)	(206,326,627)
2249	P	SG			-	-	-	-	-
2250	P	SG			(168,228,796)	(123,804,949)	(44,423,848)	-	(44,423,848)
2251				B17	(2,463,682,062)	(1,813,102,382)	(650,579,680)	(38,485,862)	(689,065,542)
2252									
108NP	Nuclear Prod Plant Accumulated Depr								
2254	P	SG			-	-	-	-	-
2255	P	SG			-	-	-	-	-
2256	P	SG			-	-	-	-	-
2257				B17	-	-	-	-	-
2258									
2259									
108HP	Hydraulic Prod Plant Accum Depr								
2261	P	S			-	-	-	-	-
2262	P	SG			(153,958,966)	(113,303,325)	(40,655,642)	-	(40,655,642)
2263	P	SG			(29,283,314)	(21,550,527)	(7,732,787)	-	(7,732,787)
2264	P	SG			(65,012,731)	(47,844,947)	(17,167,784)	4,135,205	(13,032,579)
2265	P	SG			(17,486,803)	(12,869,098)	(4,617,706)	(268,377)	(4,886,082)
2266				B17	(265,741,815)	(195,567,896)	(70,173,919)	3,866,829	(66,307,090)
2267									
108OP	Other Production Plant - Accum Depr								
2269	P	S			-	-	-	-	-
2270	P	SG			(1,506,193)	(1,108,455)	(397,737)	-	(397,737)
2271	P	SG			(225,445,477)	(165,912,533)	(59,532,944)	-	(59,532,944)
2272	P	SG			(190,504,834)	(140,198,597)	(50,306,237)	5,841,969	(44,464,269)
2273	P	SG			(21,791,205)	(16,036,844)	(5,754,361)	-	(5,754,361)
2274				B17	(439,247,709)	(323,256,430)	(115,991,279)	5,841,969	(110,149,311)
2275									
108EP	Experimental Plant - Accum Depr								
2276	P	SG			-	-	-	-	-
2277	P	SG			-	-	-	-	-
2278	P	SG			-	-	-	-	-
2279					-	-	-	-	-
2280					-	-	-	-	-
2281	Total Production Plant Accum Depreciation			B17	(3,168,671,586)	(2,331,926,708)	(836,744,878)	(28,777,065)	(865,521,943)
2282									
2283	Summary of Prod Plant Depreciation by Factor								
2284	S				-	-	-	-	-
2285	DGP				-	-	-	-	-
2286	DGU				-	-	-	-	-
2287	SG				(3,168,671,586)	(2,331,926,708)	(836,744,878)	(28,777,065)	(865,521,943)
2288	SSGCH				-	-	-	-	-
2289	SSGCT				-	-	-	-	-
2290	Total of Prod Plant Depreciation by Factor				(3,168,671,586)	(2,331,926,708)	(836,744,878)	(28,777,065)	(865,521,943)
2291									
2292									
108TP	Transmission Plant Accumulated Depr								
2294	T	SG			(374,414,791)	(275,543,813)	(98,870,978)	-	(98,870,978)
2295	T	SG			(397,338,607)	(292,414,182)	(104,924,425)	-	(104,924,425)
2296	T	SG			(424,868,460)	(312,674,281)	(112,194,179)	(292,972)	(112,487,151)
2297	Total Trans Plant Accum Depreciation			B17	(1,196,621,858)	(880,632,276)	(315,989,582)	(292,972)	(316,282,554)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
2298	108360	Land and Land Rights DPW	S		(7,597,673)	(5,216,640)	(2,381,033)	-	(2,381,033)	
				B17	(7,597,673)	(5,216,640)	(2,381,033)	-	(2,381,033)	
2301										
2302	108361	Structures and Improvements DPW	S		(14,947,939)	(11,356,437)	(3,591,502)	-	(3,591,502)	
2303				B17	(14,947,939)	(11,356,437)	(3,591,502)	-	(3,591,502)	
2304										
2305										
2306	108362	Station Equipment DPW	S		(214,830,510)	(156,729,570)	(58,100,940)	-	(58,100,940)	
2307				B17	(214,830,510)	(156,729,570)	(58,100,940)	-	(58,100,940)	
2308										
2309										
2310	108363	Storage Battery Equipment DPW	S		-	-	-	-	-	
2311				B17	-	-	-	-	-	
2312										
2313										
2314	108364	Poles, Towers & Fixtures DPW	S		(516,512,018)	(307,090,228)	(209,421,790)	(151,058)	(209,572,848)	
2315				B17	(516,512,018)	(307,090,228)	(209,421,790)	(151,058)	(209,572,848)	
2316										
2317										
2318	108365	Overhead Conductors DPW	S		(279,108,061)	(151,744,609)	(127,363,452)	-	(127,363,452)	
2319				B17	(279,108,061)	(151,744,609)	(127,363,452)	-	(127,363,452)	
2320										
2321										
2322	108366	Underground Conduit DPW	S		(127,531,203)	(91,693,519)	(35,837,684)	-	(35,837,684)	
2323				B17	(127,531,203)	(91,693,519)	(35,837,684)	-	(35,837,684)	
2324										
2325										
2326	108367	Underground Conductors DPW	S		(294,251,694)	(235,243,925)	(59,007,770)	-	(59,007,770)	
2327				B17	(294,251,694)	(235,243,925)	(59,007,770)	-	(59,007,770)	
2328										
2329										
2330	108368	Line Transformers DPW	S		(381,997,238)	(213,839,211)	(168,158,026)	-	(168,158,026)	
2331				B17	(381,997,238)	(213,839,211)	(168,158,026)	-	(168,158,026)	
2332										
2333										
2334	108369	Services DPW	S		(179,003,060)	(111,499,359)	(67,503,701)	-	(67,503,701)	
2335				B17	(179,003,060)	(111,499,359)	(67,503,701)	-	(67,503,701)	
2336										
2337										
2338	108370	Meters DPW	S		(72,949,245)	(40,206,851)	(32,742,393)	-	(32,742,393)	
2339				B17	(72,949,245)	(40,206,851)	(32,742,393)	-	(32,742,393)	
2340										
2341										
2342										
2343										
2344	108371	Installations on Customers' Premises DPW	S		(7,821,955)	(5,315,733)	(2,506,222)	-	(2,506,222)	
2345				B17	(7,821,955)	(5,315,733)	(2,506,222)	-	(2,506,222)	
2346										
2347										
2348	108372	Leased Property DPW	S		-	-	-	-	-	
2349				B17	-	-	-	-	-	
2350										
2351										
2352	108373	Street Lights DPW	S		(27,431,610)	(18,838,945)	(8,592,665)	-	(8,592,665)	
2353				B17	(27,431,610)	(18,838,945)	(8,592,665)	-	(8,592,665)	
2354										
2355										
2356	108D00	Unclassified Dist Plant - Acct 300 DPW	S		-	-	-	-	-	
2357				B17	-	-	-	-	-	
2358										
2359										
2360	108DS	Unclassified Dist Sub Plant - Acct 300 DPW	S		-	-	-	-	-	
2361				B17	-	-	-	-	-	
2362										
2363										
2364	108DP	Unclassified Dist Sub Plant - Acct 300 DPW	S		2,228,392	2,333,138	(104,746)	-	(104,746)	
2365				B17	2,228,392	2,333,138	(104,746)	-	(104,746)	
2366										
2367										
2368										
2369	Total Distribution Plant Accum Depreciation				B17	(2,121,753,814)	(1,346,441,891)	(775,311,924)	(151,058)	(775,462,982)
2370	Summary of Distribution Plant Depr by Factor S					(2,121,753,814)	(1,346,441,891)	(775,311,924)	(151,058)	(775,462,982)
2371										
2372										
2373										
2374	Total Distribution Depreciation by Factor				B17	(2,121,753,814)	(1,346,441,891)	(775,311,924)	(151,058)	(775,462,982)

2010 PROTOCOL 13 Month Average				UNADJUSTED RESULTS					
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2375	108GP	General Plant Accumulated Depr							
		G-SITUS	S		(155,180,341)	(108,736,860)	(46,443,480)	(80,832)	(46,524,312)
		PT	SG		(2,829,803)	(2,082,543)	(747,261)	-	(747,261)
2378		PT	SG		(4,652,034)	(3,423,581)	(1,228,454)	-	(1,228,454)
2379		G-SG	SG		(53,147,081)	(39,112,636)	(14,034,445)	25,800	(14,008,645)
2380		CUST	CN		(7,636,797)	(5,298,628)	(2,338,169)	-	(2,338,169)
2381		PTD	SO		(76,768,612)	(55,487,339)	(21,281,273)	(2,602)	(21,283,875)
2382		P	SE		(317,477)	(239,756)	(77,721)	-	(77,721)
2383		G-SG	SG		(43,930)	(32,329)	(11,600)	-	(11,600)
2384		G-SG	SG		(1,936,789)	(1,425,345)	(511,444)	-	(511,444)
2385				B17	(302,512,863)	(215,839,017)	(86,673,847)	(57,634)	(86,731,481)
2386									
2387									
2388	108MP	Mining Plant Accumulated Depr.							
2389		P	S		-	-	-	-	-
2390		P	SE		(156,981,748)	(118,551,230)	(38,430,518)	(40,078)	(38,470,596)
2391				B17	(156,981,748)	(118,551,230)	(38,430,518)	(40,078)	(38,470,596)
2392	108MP	Less Centralia Situs Depreciation							
2393		P	S		-	-	-	-	-
2394				B17	(156,981,748)	(118,551,230)	(38,430,518)	(40,078)	(38,470,596)
2395									
2396	1081390	Accum Depr - Capital Lease							
2397		PTD	SO	B17	-	-	-	-	-
2398					-	-	-	-	-
2399					-	-	-	-	-
2400		Remove Capital Leases							
2401				B17	-	-	-	-	-
2402					-	-	-	-	-
2403	1081399	Accum Depr - Capital Lease							
2404		P	S		-	-	-	-	-
2405		P	SE	B17	-	-	-	-	-
2406					-	-	-	-	-
2407					-	-	-	-	-
2408		Remove Capital Leases							
2409				B17	-	-	-	-	-
2410					-	-	-	-	-
2411					-	-	-	-	-
		Total General Plant Accum Depreciation		B17	(459,494,611)	(334,390,246)	(125,104,365)	(97,712)	(125,202,076)
2414									
2415									
2416		Summary of General Depreciation by Factor							
2417		S			(155,180,341)	(108,736,860)	(46,443,480)	(80,832)	(46,524,312)
2418		DGP			-	-	-	-	-
2419		DGU			-	-	-	-	-
2420		SE			(157,299,224)	(118,790,985)	(38,508,239)	(40,078)	(38,548,317)
2421		SO			(76,768,612)	(55,487,339)	(21,281,273)	(2,602)	(21,283,875)
2422		CN			(7,636,797)	(5,298,628)	(2,338,169)	-	(2,338,169)
2423		SG			(62,609,637)	(46,076,433)	(16,533,204)	25,800	(16,507,403)
2424		DEU			-	-	-	-	-
2425		SSGCT			-	-	-	-	-
2426		SSGCH			-	-	-	-	-
2427		Remove Capital Leases							
2428					(459,494,611)	(334,390,246)	(125,104,365)	(97,712)	(125,202,076)
2429									
2430									
2431		Total Accum Depreciation - Plant In Service		B17	(6,946,541,869)	(4,893,391,120)	(2,053,150,749)	(29,318,806)	(2,082,469,555)
2432	111SP	Accum Prov for Amort-Steam							
2433		P	SG		-	-	-	-	-
2434		P	SG		-	-	-	-	-
2435				B18	-	-	-	-	-
2436					-	-	-	-	-
2437					-	-	-	-	-
2438	111GP	Accum Prov for Amort-General							
2439		G-SITUS	S		(16,356,812)	(9,794,097)	(6,562,715)	-	(6,562,715)
2440		CUST	CN		(2,861,226)	(1,985,201)	(876,026)	-	(876,026)
2441		I-SG	SG		-	-	-	-	-
2442		PTD	SO		(11,342,246)	(8,198,025)	(3,144,220)	-	(3,144,220)
2443		P	SE		-	-	-	-	-
2444				B18	(30,560,284)	(19,977,323)	(10,582,961)	-	(10,582,961)
2445					-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2446	111HP	Accum Prov for Amort-Hydro							
		P	SG		-	-	-	-	-
2449		P	SG		-	-	-	-	-
2450		P	SG		(239,546)	(176,289)	(63,256)	-	(63,256)
2451		P	SG		(460,259)	(338,719)	(121,540)	-	(121,540)
2452				B18	(699,805)	(515,009)	(184,796)	-	(184,796)
2453									
2454									
2455	111IP	Accum Prov for Amort-Intangible Plant							
2456		I-SITUS	S		(1,119,247)	(1,066,378)	(52,868)	-	(52,868)
2457		P	SG		-	-	-	-	-
2458		P	SG		(357,775)	(263,298)	(94,477)	-	(94,477)
2459		P	SE		(1,456,973)	(1,100,293)	(356,680)	-	(356,680)
2460		I-SG	SG		(48,348,475)	(35,581,188)	(12,767,287)	(142,281)	(12,909,567)
2461		I-SG	SG		(19,513,838)	(14,360,857)	(5,152,981)	-	(5,152,981)
2462		I-SG	SG		(3,531,515)	(2,598,954)	(932,560)	-	(932,560)
2463		CUST	CN		(97,865,122)	(67,901,623)	(29,963,500)	-	(29,963,500)
2464		P	SG		-	-	-	-	-
2465		P	SG		(176,228)	(129,692)	(46,536)	-	(46,536)
2466		PTD	SO		(267,479,951)	(193,330,978)	(74,148,973)	(14,347)	(74,163,320)
2467				B18	(439,849,124)	(316,333,261)	(123,515,862)	(156,628)	(123,672,490)
2468	111IP	Less Non-Utility Plant							
2469		NUTIL	OTH		-	-	-	-	-
2470					(439,849,124)	(316,333,261)	(123,515,862)	(156,628)	(123,672,490)
2471									
2472	111390	Accum Amtr - Capital Lease							
2473		G-SITUS	S		(5,440,667)	(3,487,234)	(1,953,433)	-	(1,953,433)
2474		P	SG		(3,500,718)	(2,576,290)	(924,428)	-	(924,428)
2475		PTD	SO		1,052,673	760,858	291,815	-	291,815
2476					(7,888,712)	(5,302,666)	(2,586,046)	-	(2,586,046)
2477									
2478		Remove Capital Lease Amtr			7,888,712	5,302,666	2,586,046	-	2,586,046
2479									
2480		Total Accum Provision for Amortization		B18	(471,109,212)	(336,825,592)	(134,283,619)	(156,628)	(134,440,247)
2481									
2482									
2485		Summary of Amortization by Factor							
2486		S			(22,916,726)	(14,347,709)	(8,569,017)	-	(8,569,017)
2487		DGP			-	-	-	-	-
2488		DGU			-	-	-	-	-
2489		SE			(1,456,973)	(1,100,293)	(356,680)	-	(356,680)
2490		SO			(277,769,523)	(200,768,145)	(77,001,379)	(14,347)	(77,015,726)
2491		CN			(100,726,349)	(69,886,823)	(30,839,525)	-	(30,839,525)
2492		SSGCT			-	-	-	-	-
2493		SSGCH			-	-	-	-	-
2494		SG			(76,128,353)	(56,025,289)	(20,103,065)	(142,281)	(20,245,345)
2495		Less Capital Lease			7,888,712	5,302,666	2,586,046	-	2,586,046
2496		Total Provision For Amortization by Factor			(471,109,212)	(336,825,592)	(134,283,619)	(156,628)	(134,440,247)

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
Total Normalized	Normalization	Normalizing	Change	Allowances Sales		Revenue
1 Operating Revenues:						
2 General Business Revenues	48,052,658	(12,713,083)	11,516,319	49,249,422	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(19,096,258)	-	-	-	(19,230,460)	(912,583)
6 Total Operating Revenues	28,956,400	(12,713,083)	11,516,319	49,249,422	-	(912,583)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(243,744)	-	-	-	-	(243,744)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(243,744)	-	-	-	-	(243,744)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	9,632,653	(4,247,568)	3,737,392	16,454,724	(13,081)	(6,425,089)
24 State	1,308,918	(577,174)	507,849	2,235,924	(1,778)	(873,063)
25 Deferred Income Taxes	364,609	-	125,317	-	239,292	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(591,376)	-	-	-	(591,376)	-
28 Total Operating Expenses:	10,471,059	(4,824,742)	4,370,558	18,690,648	(366,943)	(7,298,152)
29						
30 Operating Rev For Return:	18,485,341	(7,888,341)	7,145,761	30,558,774	366,943	(11,932,308)
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	497,328	-	243,507	-	253,821	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(668,812)	-	-	-	(668,812)	-
54						
55 Total Deductions:	(171,484)	-	243,507	-	(414,991)	-
56						
57 Total Rate Base:	(171,484)	-	243,507	-	(414,991)	-
58						
59						
60 Estimated ROE impact	1.082%	-0.462%	0.417%	1.788%	0.023%	-0.698%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	29,791,521	(12,713,083)	11,516,319	49,249,422	591,376	(19,230,460)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(637,591)	-	(638,771)	-	1,180	-
71 Schedule "M" Deductions	323,145	-	(308,563)	-	631,708	-
72 Income Before Tax	28,830,785	(12,713,083)	11,186,111	49,249,422	(39,152)	(19,230,460)
73						
74 State Income Taxes	1,308,918	(577,174)	507,849	2,235,924	(1,778)	(873,063)
75						
76 Taxable Income	27,521,867	(12,135,909)	10,678,262	47,013,498	(37,375)	(18,357,397)
77						
78 Federal Income Taxes	9,632,653	(4,247,568)	3,737,392	16,454,724	(13,081)	(6,425,089)

	3.7	0	0	0	0.0	0	0
Ancillary Service Revenues	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,046,786	-	-	-	-	-	-
6 Total Operating Revenues	1,046,786	-	-	-	-	-	-
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	349,742	-	-	-	-	-	-
24 State	47,524	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	397,266	-	-	-	-	-	-
29							
30 Operating Rev For Return:	649,520	-	-	-	-	-	-
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	0.038%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,046,786	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,046,786	-	-	-	-	-	-
73							
74 State Income Taxes	47,524	-	-	-	-	-	-
75							
76 Taxable Income	999,262	-	-	-	-	-	-
77							
78 Federal Income Taxes	349,742	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
Total Normalized	Normalization	Normalizing Adjustment	Change	Allowances Sales		Revenue
1 Operating Revenues:						
2 General Business Revenues	(1,196,764)	(12,713,083)	11,516,319	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(19,973,942)	-	-	-	(19,230,460)	(743,482)
6 Total Operating Revenues	(21,170,706)	(12,713,083)	11,516,319	-	(19,230,460)	(743,482)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(243,744)	-	-	-	-	(243,744)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(243,744)	-	-	-	-	(243,744)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,102,233)	(4,247,568)	3,737,392	-	(6,425,089)	(166,967)
24 State	(965,075)	(577,174)	507,849	-	(873,063)	(22,688)
25 Deferred Income Taxes	125,317	-	125,317	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(8,185,736)	(4,824,742)	4,370,558	-	(7,298,152)	(433,400)
29						
30 Operating Rev For Return:	(12,984,970)	(7,888,341)	7,145,761	-	(11,932,308)	(310,082)
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	243,507	-	243,507	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	243,507	-	243,507	-	-	-
56						
57 Total Rate Base:	243,507	-	243,507	-	-	-
58						
59						
60 Estimated ROE impact	-0.761%	-0.462%	0.417%	0.000%	0.000%	-0.698%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(20,926,962)	(12,713,083)	11,516,319	-	(19,230,460)	(499,737)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(638,771)	-	(638,771)	-	-	-
71 Schedule "M" Deductions	(308,563)	-	(308,563)	-	-	-
72 Income Before Tax	(21,257,170)	(12,713,083)	11,186,111	-	(19,230,460)	(499,737)
73						
74 State Income Taxes	(965,075)	(577,174)	507,849	-	(873,063)	(22,688)
75						
76 Taxable Income	(20,292,094)	(12,135,909)	10,678,262	-	(18,357,397)	(477,049)
77						
78 Federal Income Taxes	(7,102,233)	(4,247,568)	3,737,392	-	(6,425,089)	(166,967)

	3.7	0	0	0	0.0	0	0
Ancillary Service Revenues	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
Total Normalized	Normalization	Normalizing	Change	Allowances Sales		Revenue
1 Operating Revenues:						
2 General Business Revenues	14,905	-	14,905	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	14,905	-	14,905	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	4,980	-	4,980	-	-	-
24 State	677	-	677	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,657	-	5,657	-	-	-
29						
30 Operating Rev For Return:	9,248	-	9,248	-	-	-
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	0.001%	0.000%	0.001%	0.000%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	14,905	-	14,905	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	14,905	-	14,905	-	-	-
73						
74 State Income Taxes	677	-	677	-	-	-
75						
76 Taxable Income	14,228	-	14,228	-	-	-
77						
78 Federal Income Taxes	4,980	-	4,980	-	-	-

	3.7	0	0	0	0.0	0	0
Ancillary Service Revenues	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
	Normalization	Normalizing	Change	Allowances Sales		Revenue
	Total Normalized	Adjustment				
1 Operating Revenues:						
2 General Business Revenues	49,234,517	-	49,234,517	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	877,684	-	-	-	-	(169,102)
6 Total Operating Revenues	50,112,201	-	49,234,517	-	-	(169,102)
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	16,729,906	-	16,449,744	(13,081)	-	(56,499)
24 State	2,273,316	-	2,235,247	(1,778)	-	(7,677)
25 Deferred Income Taxes	239,292	-	-	239,292	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(591,376)	-	-	(591,376)	-	-
28 Total Operating Expenses:	18,651,139	-	18,684,992	(366,943)	-	(64,176)
29						
30 Operating Rev For Return:	31,461,063	-	30,549,525	366,943	-	(104,926)
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	253,821	-	-	253,821	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(668,812)	-	-	(668,812)	-	-
54						
55 Total Deductions:	(414,991)	-	-	(414,991)	-	-
56						
57 Total Rate Base:	(414,991)	-	-	(414,991)	-	-
58						
59						
60 Estimated ROE impact	1.812%	0.000%	0.000%	1.757%	0.023%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	50,703,577	-	49,234,517	591,376	-	(169,102)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,180	-	-	1,180	-	-
71 Schedule "M" Deductions	631,708	-	-	631,708	-	-
72 Income Before Tax	50,073,049	-	49,234,517	(39,152)	-	(169,102)
73						
74 State Income Taxes	2,273,316	-	2,235,247	(1,778)	-	(7,677)
75						
76 Taxable Income	47,799,733	-	46,999,270	(37,375)	-	(161,424)
77						
78 Federal Income Taxes	16,729,906	-	16,449,744	(13,081)	-	(56,499)

	3.7	0	0	0	0.0	0	0
Ancillary Service Revenues	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,046,786	-	-	-	-	-	-
6 Total Operating Revenues	1,046,786	-	-	-	-	-	-
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	349,742	-	-	-	-	-	-
24 State	47,524	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	397,266	-	-	-	-	-	-
29							
30 Operating Rev For Return:	649,520	-	-	-	-	-	-
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	0.037%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,046,786	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,046,786	-	-	-	-	-	-
73							
74 State Income Taxes	47,524	-	-	-	-	-	-
75							
76 Taxable Income	999,262	-	-	-	-	-	-
77							
78 Federal Income Taxes	349,742	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(12,880,177)	OR	Situs	(12,880,177)	3.1.1
Commercial	442	1	167,094	OR	Situs	167,094	3.1.1
Total			<u>(12,713,083)</u>			<u>(12,713,083)</u>	

Description of Adjustment:

This adjustment normalizes revenues for the 12-months ended December 2011 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 (1992-2011).

PacifiCorp
 Results of Operations - December 2011
 State of Oregon

	A	B	C	D	E	F	G	H	I
	Total Revenue	Normalizing Adjustments ³	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ⁴	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ⁵	Total Oregon Adjusted Revenue
Residential	\$547,080,058	\$19,026,127	(\$12,880,177)	\$6,145,950	\$553,226,008	\$0	\$553,226,008	\$20,148,355	\$573,374,363
Commercial ¹	\$409,992,013	(\$5,038,808)	\$167,094	(\$4,871,714)	\$405,120,299	\$0	\$405,120,299	\$18,421,286	\$423,541,585
Industrial ²	\$142,884,263	(\$2,765,107)	\$0	(\$2,765,107)	\$140,119,156	\$0	\$140,119,156	\$8,015,770	\$148,134,926
Irrigation	\$15,480,183	\$329,582	\$0	\$329,582	\$15,809,765	\$14,905	\$15,824,670	\$2,530,214	\$18,354,884
Public St & Hwy	\$6,006,233	(\$35,475)	\$0	(\$35,475)	\$5,970,759	\$0	\$5,970,759	\$118,892	\$6,089,651
Total Oregon	\$1,121,442,750	\$11,516,319	(\$12,713,083)	(\$1,196,764)	\$1,120,245,986	\$14,905	\$1,120,260,891	\$49,234,517	\$1,169,495,408
Source / Formula		To Page 3.2	To Page 3.1			To Page 3.3		To Page 3.3	

¹ Includes Schedule 23 which was booked under Residential Class

² Includes Schedules 28 and 48 which were booked under Irrigation Class.

³ Removal of SMUD Revenue Imputations, SB408 Recovery, SB838 Recovery, Demand Charge Accrual, Gain on Sale of Asset, Merger Credit, BPA, Revenue Accounting Adjustments, Independent Evaluator Adj (Sch 93), Property Sales Adj (Sch 96), MEHC Change-in-Control Severance Reg Asset Adj (Sch 194), Grid West Reg Asset Adj (Sch 195), and RAC Deferral (Sch 203).

⁴ Klamath rate change Effective April 17, 2011 (Schedule 33)

⁵ TAM rate change Effective January 1, 2012, Klamath rate change Effective April 17, 2012 (Schedule 33 and Schedule 92).

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Total Oregon Adjusted MWhs
Residential	5,569,478	(141,489)	5,427,989
Commercial 1	4,968,481	6,697	4,975,178
Industrial 2	2,235,155	0	2,235,155
Irrigation	203,556	0	203,556
Public St & Hwy	37,903	0	37,903
Total Oregon	13,014,573	(134,792)	12,879,781
Source / Formula	305 Report	Table 2	A + B

1 Includes Schedule 23 which was booked under Residential Class.

Table 2
PacifiCorp
State of Oregon
Results of Operations Report
12 Months Ended December 2011
Revenue, kWh and Customer Adjustments

	CUSTOMERS		KWH				305 Booked Revenues
	Average Customers	305 Booked kWh	Type 1				
			Normalizing Adjustment kWh	Temperature Adjustments kWh	Type 1 Adjustments kWh	Total Type 1 Adjusted kWh	
Residential							
15	2,806	2,493,412				2,493,412	\$395,023
4	474,810	5,564,488,878		(141,488,859)	(141,488,859)	5,423,000,019	\$537,057,740
BPA Balancing Account	0	0				0	\$296,807
SMUD Revenue Imputations	0	0				0	\$513,496
SB408 Recovery	0	0				0	\$5,794,105
SB838 Recovery	0	0				0	(\$330,320)
Gain on Sale of Asset	0	0				0	\$31,823
Revenue Accounting Adjustment	0	0				0	(\$1,133,927)
Unbilled	0	2,496,000				2,496,000	\$4,437,000
AGA	0	0				0	\$18,313
Total Residential	477,616	5,569,478,290	0	(141,488,859)	(141,488,859)	5,427,989,431	\$547,080,058
Commercial							
15	4,124	7,362,432				7,362,432	\$1,124,745
23	73,585	1,107,184,551		(4,981,223)	(4,981,223)	1,102,203,328	\$113,389,326
28	9,433	1,919,111,045		(811,134)	(811,134)	1,918,299,911	\$152,348,880
30	679	1,051,077,420		3,408,301	3,408,301	1,054,485,721	\$76,790,710
47	3	31,078,125				31,078,125	\$2,374,000
48	105	825,664,694		9,081,131	9,081,131	834,745,825	\$50,881,542
54	104	1,211,156				1,211,156	\$124,018
BPA Balancing Account	0	0				0	\$327,150
SMUD Revenue Imputations	0	0				0	\$451,190
SB408 Recovery	0	0				0	\$5,079,948
SB838 Recovery	0	0				0	(\$211,119)
Gain on Sale of Asset	0	0				0	\$23,238
Revenue Accounting Adjustment	0	0				0	(\$828,028)
Merger Credit	0	0				0	(\$1)
Unbilled	0	25,792,000				25,792,000	\$5,869,000
AGA	0	0				0	\$2,247,416
Total Commercial	88,033	4,968,481,423	0	6,697,074	6,697,074	4,975,178,497	\$409,992,013
Industrial							
15	145	332,098				332,098	\$48,162
23	1,236	21,535,673				21,535,673	\$2,240,432
28	490	94,865,454				94,865,454	\$8,135,693
30	153	196,781,048				196,781,048	\$15,756,196
47	2	106,656,423				106,656,423	\$6,043,074
48	108	1,816,270,428				1,816,270,428	\$107,012,557
BPA Balancing Account	0	0				0	\$1,003
SMUD Revenue Imputations	0	0				0	\$209,836
SB408 Recovery	0	0				0	\$2,344,591
SB838 Recovery	0	0				0	(\$100,849)
Gain on Sale of Asset	0	0				0	\$8,262
Revenue Accounting Adjustment	0	0				0	(\$294,418)
Unbilled	0	(1,286,000)				(1,286,000)	\$1,414,000
AGA	0	0				0	\$65,724
Total Industrial	2,134	2,235,155,124	0	0	0	2,235,155,124	\$142,884,263
Irrigation							
41	6,109	113,985,857				113,985,857	\$10,711,893
33 (Klamath)	2,009	89,523,869				89,523,869	\$4,055,817
BPA Balancing Account	0	0				0	\$228,908
SB408 Recovery	0	0				0	\$215,595
SB838 Recovery	0	0				0	\$168
BPA Adjustment	0	0				0	\$56,315
Demand Charge Accrual	0	0				0	\$200
Gain on Sale of Asset	0	0				0	\$839
Revenue Accounting Adjustment	0	0				0	(\$29,901)
Unbilled	0	46,000				46,000	\$3,000
AGA	0	0				0	\$237,348
Total Irrigation	8,118	203,555,726	0	0	0	203,555,726	\$15,480,183
Lighting							
15	9	16,892				16,892	\$2,810
50	250	9,037,675				9,037,675	\$1,230,796
51	699	18,742,075				18,742,075	\$3,918,148
52	50	608,825				608,825	\$92,754
53	255	9,672,153				9,672,153	\$748,931
SB408 Recovery	0	0				0	\$40,424
SB838 Recovery	0	0				0	(\$1,215)
Gain on Sale of Asset	0	0				0	\$387
Revenue Accounting Adjustment	0	0				0	(\$13,801)
Unbilled	0	(175,000)				(175,000)	(\$13,000)
AGA	0	0				0	\$0
Total Lighting	1,262	37,902,620	0	0	0	37,902,620	\$6,006,233
TOTAL COMPANY	577,163	13,014,573,183	-	(134,791,785)	(134,791,785)	12,879,781,398	1,121,442,750

Table 2
PacifiCorp
State of Oregon
Results of Operations Report
12 Months Ended December 2011
Revenue, kWh and Customer Adjustments

REVENUES								
Type 1				Type 2		Type 3	Total	Total
Normalizing Adjustments	Temperature Adjustment	Type 1 Adjustments	Total Adjusted	Type 2 Adjustments	Total Adjusted	Type 3 Adjustments	Adjustments	Adjusted Revenues
\$	\$	\$	\$	\$	\$	\$	\$	
\$10,887		\$10,887	\$405,910	\$0	\$405,910	\$8,776	\$19,663	\$414,686
\$24,187,223	(\$12,880,177)	\$11,307,046	\$548,364,786	\$0	\$548,364,786	\$20,139,579	\$31,446,625	\$568,504,365
(\$296,807)		(\$296,807)	\$0	\$0	\$0		(\$296,807)	\$0
(\$513,496)		(\$513,496)	\$0	\$0	\$0		(\$513,496)	\$0
(\$5,794,105)		(\$5,794,105)	\$0	\$0	\$0		(\$5,794,105)	\$0
\$330,320		\$330,320	\$0	\$0	\$0		\$330,320	\$0
(\$31,823)		(\$31,823)	\$0	\$0	\$0		(\$31,823)	\$0
\$1,133,927		\$1,133,927	\$0	\$0	\$0		\$1,133,927	\$0
\$0		\$0	\$4,437,000		\$4,437,000		\$0	\$4,437,000
\$0		\$0	\$18,313		\$18,313		\$0	\$18,313
\$19,026,127	(\$12,880,177)	\$6,145,950	\$553,226,008	\$0	\$553,226,008	\$20,146,355	\$26,294,305	\$573,374,363
\$5,403		\$5,403	\$1,130,148	\$0	\$1,130,148	\$24,435	\$29,838	\$1,154,583
\$65,275	(\$414,295)	(\$349,020)	\$113,040,305	\$0	\$113,040,305	\$4,072,571	\$3,723,551	\$117,112,876
\$51,035	(\$46,845)	\$4,191	\$152,353,070	\$0	\$152,353,070	\$7,162,421	\$7,166,612	\$159,515,491
(\$90,472)	\$170,504	\$80,032	\$76,870,742	\$0	\$76,870,742	\$3,951,598	\$4,031,630	\$80,822,340
(\$10,317)		(\$10,317)	\$2,363,683	\$0	\$2,363,683	\$135,197	\$124,880	\$2,498,880
(\$217,132)	\$457,730	\$240,597	\$51,122,139	\$0	\$51,122,139	\$3,072,103	\$3,312,700	\$54,194,242
(\$223)		(\$223)	\$123,795	\$0	\$123,795	\$2,961	\$2,738	\$126,756
(\$327,150)		(\$327,150)	\$0	\$0	\$0		(\$327,150)	\$0
(\$451,190)		(\$451,190)	\$0	\$0	\$0		(\$451,190)	\$0
(\$5,079,948)		(\$5,079,948)	\$0	\$0	\$0		(\$5,079,948)	\$0
\$211,119		\$211,119	\$0	\$0	\$0		\$211,119	\$0
(\$23,238)		(\$23,238)	\$0	\$0	\$0		(\$23,238)	\$0
\$828,028		\$828,028	\$0	\$0	\$0		\$828,028	\$0
\$1		\$1	\$0	\$0	\$0		\$1	\$0
\$0		\$0	\$5,869,000		\$5,869,000		\$0	\$5,869,000
\$0		\$0	\$2,247,416		\$2,247,416		\$0	\$2,247,416
(\$5,038,808)	\$167,094	(\$4,871,714)	\$405,120,299	\$0	\$405,120,299	\$18,421,286	\$13,549,572	\$423,541,585
(\$63)		(\$63)	\$48,099	\$0	\$48,099	\$1,040	\$977	\$49,139
(\$4,659)		(\$4,659)	\$2,235,772	\$0	\$2,235,772	\$80,549	\$75,890	\$2,316,321
(\$25,336)		(\$25,336)	\$8,110,357	\$0	\$8,110,357	\$381,284	\$355,948	\$8,491,641
(\$56,155)		(\$56,155)	\$15,700,040	\$0	\$15,700,040	\$807,072	\$750,917	\$16,507,112
(\$35,407)		(\$35,407)	\$6,007,667	\$0	\$6,007,667	\$343,624	\$308,217	\$6,351,291
(\$475,061)		(\$475,061)	\$106,537,496	\$0	\$106,537,496	\$6,402,201	\$5,927,140	\$112,939,697
(\$1,003)		(\$1,003)	\$0	\$0	\$0		(\$1,003)	\$0
(\$209,836)		(\$209,836)	\$0	\$0	\$0		(\$209,836)	\$0
(\$2,344,591)		(\$2,344,591)	\$0	\$0	\$0		(\$2,344,591)	\$0
\$100,849		\$100,849	\$0	\$0	\$0		\$100,849	\$0
(\$8,262)		(\$8,262)	\$0	\$0	\$0		(\$8,262)	\$0
\$294,418		\$294,418	\$0	\$0	\$0		\$294,418	\$0
\$0		\$0	\$1,414,000		\$1,414,000		\$0	\$1,414,000
\$0		\$0	\$65,724		\$65,724		\$0	\$65,724
(\$2,765,107)	\$0	(\$2,765,107)	\$140,119,156	\$0	\$140,119,156	\$8,015,770	\$5,250,663	\$148,134,926
\$464,749		\$464,749	\$11,176,642	\$0	\$11,176,642	\$407,132	\$871,881	\$11,583,774
\$336,957		\$336,957	\$4,392,774	\$14,905	\$4,407,679	\$2,123,082	\$2,474,944	\$6,530,761
(\$228,908)		(\$228,908)	\$0	\$0	\$0		(\$228,908)	\$0
(\$215,595)		(\$215,595)	\$0	\$0	\$0		(\$215,595)	\$0
(\$168)		(\$168)	\$0	\$0	\$0		(\$168)	\$0
(\$56,315)		(\$56,315)	\$0	\$0	\$0		(\$56,315)	\$0
(\$200)		(\$200)	\$0	\$0	\$0		(\$200)	\$0
(\$839)		(\$839)	\$0	\$0	\$0		(\$839)	\$0
\$29,901		\$29,901	\$0	\$0	\$0		\$29,901	\$0
\$0		\$0	\$3,000		\$3,000		\$0	\$3,000
\$0		\$0	\$237,348		\$237,348		\$0	\$237,348
\$329,582	\$0	\$329,582	\$15,809,765	\$14,905	\$15,824,670	\$2,530,214	\$2,874,701	\$18,354,884
\$6		\$6	\$2,815	\$0	\$2,815	\$61	\$67	\$2,876
(\$1,957)		(\$1,957)	\$1,228,839	\$0	\$1,228,839	\$24,361	\$22,404	\$1,253,200
(\$6,626)		(\$6,626)	\$3,911,522	\$0	\$3,911,522	\$78,715	\$72,089	\$3,990,237
(\$156)		(\$156)	\$92,598	\$0	\$92,598	\$2,270	\$2,114	\$94,868
(\$946)		(\$946)	\$747,985	\$0	\$747,985	\$13,485	\$12,539	\$761,470
(\$40,424)		(\$40,424)	\$0	\$0	\$0		(\$40,424)	\$0
\$1,215		\$1,215	\$0	\$0	\$0		\$1,215	\$0
(\$387)		(\$387)	\$0	\$0	\$0		(\$387)	\$0
\$13,801		\$13,801	\$0	\$0	\$0		\$13,801	\$0
\$0		\$0	(\$13,000)		(\$13,000)		\$0	(\$13,000)
\$0		\$0	\$0		\$0		\$0	\$0
(\$35,475)	\$0	(\$35,475)	\$5,970,759	\$0	\$5,970,759	\$118,892	\$83,417	\$6,089,651
11,516,319	(12,713,083)	(1,196,764)	1,120,245,986	14,905	1,120,260,891	49,234,517	48,052,658	1,169,495,408

**Table 3
PacifiCorp
State of Oregon
Results of Operations Report
12 Months Ended December 2011
Revenue Adjustments**

	305 Booked Revenues	SMUD Rev. Imputations Adjust	SB408 Recovery Adjust	SB838 Recovery Adjust	Revenue Accounting Adjust	Demand Charge Accrual	Gain on Sale of Asset Adjust	Merger Credit Adjust	Type 1					Subtotal Type 1	Temperature Adjustment	
									Sch98 BPA Adjust	Sch93 Ind. Evaluator Adjust	Sch96 Property Sales Adjust	Sch194 MEHC Sev Adjust	Sch195 Grid West Adjust			Sch203 RAC Deferral Adjust
Residential																
15	\$395,023								\$11,515	(\$80)	\$648	(\$389)	(\$75)	(\$722)	\$10,887	
4	\$537,057,740								\$25,828,909	(\$198,627)	\$1,411,840	(\$890,319)	(\$166,935)	(\$1,797,645)	\$24,187,223	(\$12,880,177)
BPA Balancing Account	\$296,807								(\$296,807)						(\$296,807)	
SMUD Revenue Imputations	\$513,496	(\$513,496)													(\$513,496)	
SB408 Recovery	\$5,794,105		(\$5,794,105)												(\$5,794,105)	
SB838 Recovery	(\$330,320)			\$330,320											\$330,320	
Gain on Sale of Asset	\$31,823						(\$31,823)								(\$31,823)	
Revenue Accounting Adjustment	(\$1,133,927)				\$1,133,927										\$1,133,927	
Unbilled	\$4,437,000														\$0	
AGA	\$18,313														\$0	
Total Residential	\$547,080,058	(\$513,496)	(\$5,794,105)	\$330,320	\$1,133,927	\$0	(\$31,823)	\$0	\$25,543,617	(\$198,707)	\$1,412,488	(\$890,718)	(\$167,010)	(\$1,798,367)	\$19,026,127	(\$12,880,177)
Commercial																
15	\$1,124,745								\$7,258	(\$237)	\$1,913	(\$1,178)	(\$221)	(\$2,131)	\$5,403	
23	\$113,389,326								\$391,809	(\$36,285)	\$282,849	(\$177,149)	(\$33,216)	(\$362,734)	\$65,275	(\$414,295)
28	\$152,348,880								\$615,888	(\$61,465)	\$492,077	(\$307,665)	(\$57,687)	(\$630,111)	\$51,035	(\$46,845)
30	\$76,790,710								\$209,474	(\$35,221)	\$284,140	(\$178,037)	(\$33,381)	(\$337,447)	(\$80,472)	\$170,504
47	\$2,374,000								\$0	(\$1,490)	\$7,229	(\$4,973)	(\$932)	(\$10,151)	\$0	
48	\$50,881,542								\$14,568	(\$25,644)	\$211,241	(\$132,724)	(\$24,886)	(\$259,687)	(\$217,132)	\$457,730
54	\$124,018								\$0	(\$32)	\$315	(\$194)	(\$37)	(\$225)	\$0	
BPA Balancing Account	\$327,150								(\$327,150)						(\$327,150)	
SMUD Revenue Imputations	\$451,190	(\$451,190)													(\$451,190)	
SB408 Recovery	\$5,079,948		(\$5,079,948)												(\$5,079,948)	
SB838 Recovery	(\$211,119)			\$211,119											\$211,119	
Gain on Sale of Asset	\$23,238						(\$23,238)								(\$23,238)	
Revenue Accounting Adjustment	(\$828,028)				\$828,028										\$828,028	
Merger Credit	(\$1)							\$1							\$1	
Unbilled	\$5,869,000														\$0	
AGA	\$2,247,416														\$0	
Total Commercial	\$409,992,013	(\$451,190)	(\$5,079,948)	\$211,119	\$828,028	\$0	(\$23,238)	\$1	\$911,847	(\$160,375)	\$1,279,764	(\$801,921)	(\$150,360)	(\$1,602,536)	(\$5,038,808)	\$167,094
Industrial																
15	\$48,162								\$21	(\$11)	\$86	(\$53)	(\$10)	(\$96)	(\$63)	
23	\$2,240,432								\$1,892	(\$706)	\$5,502	(\$3,446)	(\$646)	(\$7,055)	(\$4,659)	
28	\$8,135,693								\$2,585	(\$3,038)	\$24,324	(\$15,209)	(\$2,852)	(\$31,148)	(\$25,336)	
30	\$15,756,196								\$0	(\$6,594)	\$53,196	(\$33,332)	(\$6,249)	(\$63,176)	(\$56,155)	
47	\$6,043,074								\$0	(\$5,115)	\$24,810	(\$17,066)	(\$3,198)	(\$34,838)	(\$35,407)	
48	\$107,012,557								\$34,625	(\$56,412)	\$464,681	(\$291,962)	(\$54,743)	(\$571,250)	(\$475,061)	
BPA Balancing Account	\$1,003								(\$1,003)						(\$1,003)	
SMUD Revenue Imputations	\$209,836	(\$209,836)													(\$209,836)	
SB408 Recovery	\$2,344,591		(\$2,344,591)												(\$2,344,591)	
SB838 Recovery	(\$100,849)			\$100,849											\$100,849	
Gain on Sale of Asset	\$8,262						(\$8,262)								(\$8,262)	
Revenue Accounting Adjustment	(\$294,418)				\$294,418										\$294,418	
Unbilled	\$1,414,000														\$0	
AGA	\$65,724														\$0	
Total Industrial	\$142,884,283	(\$209,836)	(\$2,344,591)	\$100,849	\$294,418	\$0	(\$8,262)	\$0	\$37,921	(\$71,875)	\$572,598	(\$361,067)	(\$67,698)	(\$707,564)	(\$2,765,107)	\$0
Irrigation																
41	\$10,711,693								\$493,300	(\$1,149)	\$30,661	(\$18,237)	(\$3,420)	(\$36,406)	\$464,749	
33 (Klamath)	\$4,055,817								\$359,295	(\$798)	\$24,120	(\$14,325)	(\$2,685)	(\$28,650)	\$336,957	
BPA Balancing Account	\$228,908								(\$228,908)						(\$228,908)	
SB408 Recovery	\$215,595		(\$215,595)												(\$215,595)	
SB838 Recovery	\$168			(\$168)											(\$168)	
BPA Adjustment	\$56,315								(\$56,315)						(\$56,315)	
Demand Charge Accrual	\$200					(\$200)									(\$200)	
Gain on Sale of Asset	\$839						(\$839)								(\$839)	
Revenue Accounting Adjustment	(\$29,901)				\$29,901										\$29,901	
Unbilled	\$3,000														\$0	
AGA	\$237,348														\$0	
Total Irrigation	\$15,480,183	\$0	(\$215,595)	(\$168)	\$29,901	(\$200)	(\$839)	\$0	\$567,372	(\$1,947)	\$54,781	(\$32,562)	(\$6,105)	(\$65,056)	\$329,582	\$0
Lighting																
15	\$2,810								\$10	(\$1)	\$4	(\$3)	(\$1)	(\$5)	\$6	
50	\$1,230,796								\$0	(\$290)	\$2,336	(\$1,447)	(\$272)	(\$2,284)	(\$1,957)	
51	\$3,918,148								\$0	(\$676)	\$4,896	(\$2,998)	(\$564)	(\$7,284)	(\$6,626)	
52	\$92,754								\$0	(\$20)	\$160	(\$98)	(\$18)	(\$180)	(\$156)	
53	\$748,531								\$0	(\$312)	\$2,463	(\$1,547)	(\$290)	(\$1,260)	(\$945)	
SB408 Recovery	\$40,424		(\$40,424)												(\$40,424)	
SB838 Recovery	(\$1,215)			\$1,215											\$1,215	
Gain on Sale of Asset	\$387						(\$387)								(\$387)	
Revenue Accounting Adjustment	(\$13,801)				\$13,801										\$13,801	
Unbilled	(\$13,000)														\$0	
AGA	\$0														\$0	
Total Lighting	\$6,006,233	\$0	(\$40,424)	\$1,215	\$13,801	\$0	(\$387)	\$0	\$10	(\$1,299)	\$9,859	(\$6,093)	(\$1,145)	(\$11,013)	(\$35,475)	\$0
TOTAL COMPANY	\$1,121,442,750	(\$1,174,522)	(\$13,474,662)	\$643,335	\$2,300,075	(\$200)	(\$64,549)	\$1	\$27,060,767	(\$434,203)	\$3,329,491	(\$2,092,361)	(\$392,318)	(\$4,184,535)	\$11,516,319	(\$12,713,083)

**Table 3
PacifiCorp
State of Oregon
Results of Operations Report
12 Months Ended December 2011
Revenue Adjustments**

	Total Type 1 Adjustments	Total Type 1 Adjusted Revenues	Klamath Price Change April 17, 2011	Total Type 2 Adj.	Total Type 2 Adjusted Revenues	TAM Price Change January 1, 2012	Klamath Price Change April 17, 2012	Total Type 3 Adj.	Total Type 3 Adjusted Revenues
Residential									
15	\$10,887	\$405,910	\$0	\$0	\$405,910	\$8,661	(\$885)	\$8,776	\$414,686
4	\$11,307,046	\$548,364,786	\$0	\$0	\$548,364,786	\$20,947,535	(\$807,956)	\$20,139,579	\$568,504,365
BPA Balancing Account	(\$296,807)	\$0			\$0				\$0
SMUD Revenue Imputations	(\$513,496)	\$0			\$0				\$0
SB408 Recovery	(\$5,794,105)	\$0			\$0				\$0
SB838 Recovery	\$330,320	\$0			\$0				\$0
Gain on Sale of Asset	(\$31,823)	\$0			\$0				\$0
Revenue Accounting Adjustment	\$1,133,927	\$0			\$0				\$0
Unbilled	\$0	\$4,437,000			\$4,437,000				\$4,437,000
AGA	\$0	\$18,313			\$18,313				\$18,313
Total Residential	\$6,145,950	\$553,226,008	\$0	\$0	\$553,226,008	\$20,957,196	(\$808,841)	\$20,148,355	\$573,374,363
Commercial									
15	\$5,403	\$1,130,148	\$0	\$0	\$1,130,148	\$26,898	(\$2,463)	\$24,435	\$1,154,583
23	(\$349,020)	\$113,040,305	\$0	\$0	\$113,040,305	\$4,238,011	(\$166,440)	\$4,072,571	\$117,112,876
28	\$4,191	\$152,353,070	\$0	\$0	\$152,353,070	\$7,389,124	(\$226,703)	\$7,162,421	\$159,515,491
30	\$80,032	\$76,870,742	\$0	\$0	\$76,870,742	\$4,066,462	(\$114,864)	\$3,951,598	\$80,822,340
47	(\$10,317)	\$2,363,683	\$0	\$0	\$2,363,683	\$138,748	(\$3,551)	\$135,197	\$2,498,880
48	\$240,597	\$51,122,139	\$0	\$0	\$51,122,139	\$3,149,124	(\$77,021)	\$3,072,103	\$54,194,242
54	(\$223)	\$123,795	\$0	\$0	\$123,795	\$3,231	(\$270)	\$2,961	\$126,756
BPA Balancing Account	(\$327,150)	\$0			\$0				\$0
SMUD Revenue Imputations	(\$451,190)	\$0			\$0				\$0
SB408 Recovery	(\$5,079,948)	\$0			\$0				\$0
SB838 Recovery	\$211,119	\$0			\$0				\$0
Gain on Sale of Asset	(\$23,238)	\$0			\$0				\$0
Revenue Accounting Adjustment	\$828,028	\$0			\$0				\$0
Merger Credit	\$1	\$0			\$0				\$0
Unbilled	\$0	\$5,869,000			\$5,869,000				\$5,869,000
AGA	\$0	\$2,247,416			\$2,247,416				\$2,247,416
Total Commercial	(\$4,871,714)	\$405,120,299	\$0	\$0	\$405,120,299	\$19,012,598	(\$591,312)	\$18,421,286	\$423,541,585
Industrial									
15	(\$63)	\$48,099	\$0	\$0	\$48,099	\$1,145	(\$105)	\$1,040	\$49,139
23	(\$4,659)	\$2,235,772	\$0	\$0	\$2,235,772	\$83,841	(\$3,292)	\$80,549	\$2,316,321
28	(\$25,336)	\$8,110,357	\$0	\$0	\$8,110,357	\$393,352	(\$12,068)	\$381,284	\$8,491,641
30	(\$56,155)	\$15,700,040	\$0	\$0	\$15,700,040	\$830,532	(\$23,460)	\$807,072	\$16,507,112
47	(\$35,407)	\$6,007,667	\$0	\$0	\$6,007,667	\$352,650	(\$9,026)	\$343,624	\$6,351,291
48	(\$475,061)	\$106,537,496	\$0	\$0	\$106,537,496	\$6,952,710	(\$160,509)	\$6,402,201	\$112,939,697
BPA Balancing Account	(\$1,003)	\$0			\$0				\$0
SMUD Revenue Imputations	(\$209,836)	\$0			\$0				\$0
SB408 Recovery	(\$2,344,591)	\$0			\$0				\$0
SB838 Recovery	\$100,649	\$0			\$0				\$0
Gain on Sale of Asset	(\$8,262)	\$0			\$0				\$0
Revenue Accounting Adjustment	\$294,418	\$0			\$0				\$0
Unbilled	\$0	\$1,414,000			\$1,414,000				\$1,414,000
AGA	\$0	\$65,724			\$65,724				\$65,724
Total Industrial	(\$2,765,107)	\$140,119,156	\$0	\$0	\$140,119,156	\$8,224,230	(\$208,460)	\$8,015,770	\$148,134,928
Irrigation									
41	\$464,749	\$11,176,642	\$0	\$0	\$11,176,642	\$423,595	(\$16,463)	\$407,132	\$11,583,774
33 (Klamath)	\$336,957	\$4,392,774	\$14,905	\$14,905	\$4,407,679	\$0	\$2,123,082	\$2,123,082	\$6,530,761
BPA Balancing Account	(\$228,908)	\$0			\$0				\$0
SB408 Recovery	(\$215,595)	\$0			\$0				\$0
SB838 Recovery	(\$168)	\$0			\$0				\$0
BPA Adjustment	(\$56,315)	\$0			\$0				\$0
Demand Charge Accrual	(\$200)	\$0			\$0				\$0
Gain on Sale of Asset	(\$839)	\$0			\$0				\$0
Revenue Accounting Adjustment	\$29,901	\$0			\$0				\$0
Unbilled	\$0	\$3,000			\$3,000				\$3,000
AGA	\$0	\$237,348			\$237,348				\$237,348
Total Irrigation	\$329,582	\$15,809,765	\$14,905	\$14,905	\$15,824,670	\$423,595	\$2,106,619	\$2,530,214	\$18,354,884
Lighting									
15	\$6	\$2,815	\$0	\$0	\$2,815	\$67	(\$6)	\$61	\$2,876
50	(\$1,957)	\$1,228,839	\$0	\$0	\$1,228,839	\$27,034	(\$2,673)	\$24,361	\$1,253,200
51	(\$6,626)	\$3,911,522	\$0	\$0	\$3,911,522	\$87,227	(\$8,512)	\$78,715	\$3,990,237
52	(\$156)	\$92,598	\$0	\$0	\$92,598	\$2,472	(\$202)	\$2,270	\$94,868
53	(\$946)	\$747,985	\$0	\$0	\$747,985	\$15,109	(\$1,624)	\$13,485	\$761,470
SMUD Recovery	(\$340,624)	\$0			\$0				\$0
SB838 Recovery	\$1,215	\$0			\$0				\$0
Gain on Sale of Asset	(\$587)	\$0			\$0				\$0
Revenue Accounting Adjustment	\$13,801	\$0			\$0				\$0
Unbilled	\$0	(\$13,000)			(\$13,000)				(\$13,000)
AGA	\$0	\$0			\$0				\$0
Total Lighting	(\$35,475)	\$5,970,759	\$0	\$0	\$5,970,759	\$131,909	(\$13,017)	\$118,892	\$6,089,651
TOTAL COMPANY	(\$1,196,764)	\$1,120,245,986	\$14,905	\$14,905	\$1,120,260,891	\$48,748,528	\$484,989	\$49,234,517	\$1,169,495,408

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	1	19,026,127	OR	Situs	19,026,127	3.1.1
Commercial	442	1	(5,038,808)	OR	Situs	(5,038,808)	3.1.1
Industrial ¹	442	1	(2,435,525)	OR	Situs	(2,435,525)	3.1.1
Public Street & Highway	444	1	(35,475)	OR	Situs	(35,475)	3.1.1
Total			<u>11,516,319</u>			<u>11,516,319</u>	

¹ Includes Irrigation

Adjustment to Tax:

Schedule M - Deferred Intervenor Funding	SCHMDT	1	(308,563)	OR	Situs	(308,563)
Deferred Income Tax	41010	1	(117,103)	OR	Situs	(117,103)
Accumulated Deferred Income Tax	283	1	23,081	OR	Situs	23,081
Schedule M - OR RCAC	SCHMAT	1	(638,771)	OR	Situs	(638,771)
Deferred Income Tax	41110	1	242,420	OR	Situs	242,420
Accumulated Deferred Income Tax	283	1	220,426	OR	Situs	220,426

Description of Adjustment:

Included in actual revenues are a number of items that should not be included in regulatory results. This adjustment normalizes revenues by removing SMUD Revenue Imputations, SB408 Recovery, SB838 Recovery, Demand Charge Accrual, Gain on Sale of Asset, Merger Credit, BPA, Revenue Accounting Adjustments, Independent Evaluator Adj (Sch 93), Property Sales Adj (Sch 96), MEHC Change-in-Control Severance Reg Asset Adj (Sch 194), Grid West Reg Asset Adj (Sch 195), and RAC Deferral (Sch 203).

	<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	2	-	OR	Situs	-	3.1.1
Commercial	442	2	-	OR	Situs	-	3.1.1
Industrial ¹	442	2	14,905	OR	Situs	14,905	3.1.1
Public St. & Hwy	444	2	-	OR	Situs	-	3.1.1
Total Type II Adjustment to Income			<u>14,905</u>			<u>14,905</u>	
Residential	440	3	20,148,355	OR	Situs	20,148,355	3.1.1
Commercial	442	3	18,421,286	OR	Situs	18,421,286	3.1.1
Industrial ¹	442	3	10,545,984	OR	Situs	10,545,984	3.1.1
Public St. & Hwy	444	3	118,892	OR	Situs	118,892	3.1.1
Total Type III Adjustment to Income			<u>49,234,517</u>			<u>49,234,517</u>	

¹Includes Irrigation

Description of Adjustment:

The type 2 adjustment annualizes the revenues for the Klamath rate change effective April 17, 2011 (Schedule 33).

The type 3 adjustment is for the TAM rate change effective January 1, 2012 and the Klamath rate change effective April 17, 2012 (Schedules 33 and 92).

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Remove 12 ME Dec 2011 Allowance Sale	4118	3	164,750	SE	24.481%	40,332	3.4.1
Add 12 ME Dec 2012 Amortization	4118	3	<u>(2,580,415)</u>	SE	24.481%	<u>(631,708)</u>	3.4.1
			<u>(2,415,665)</u>			<u>(591,376)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(2,731,976)	SE	24.481%	(668,812)	3.4.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	1,036,812	SE	24.481%	253,821	3.4.1
Schedule M Addition	SCHMAT	3	4,821	SE	24.481%	1,180	3.4.1
Schedule M Deduction	SCHMDT	3	2,580,415	SE	24.481%	631,708	3.4.1
DIT Expense	41010	3	979,294	SE	24.481%	239,740	3.4.1
DIT Expense	41110	3	(1,830)	SE	24.481%	(448)	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 ending December 2012. This is the same methodology included in the Company's last three general rate cases, Dockets UE-179, UE-210, and UE-217.

PacifiCorp
Results of Operations - December 2011
SO2 Emission Allowance Sales

Beginning of the Period
Ending of the Period

Dec-11
Dec-12

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 Deferred Income Tax	Accumulated Deferred Income Tax
		Dec-12	Dec-12	Dec-12	12 Months Ended	Dec-11	12 Months Ended	12 Months Ended	12 Months Ended	Dec-11	Dec-12
Mar 2007 Sale	Mar-07	2,322,500	2,322,500	0	0	0	0	0	0	(0)	(0)
Apr 2007 Sale	Apr-07	3,727,548	3,727,548	0	0	0	0	0	0	(0)	(0)
May 2007 Sale	May-07	2,897,500	2,897,500	0	0	0	0	0	0	(0)	(0)
Oct 2007 Sale	Oct-07	2,872,500	2,872,500	0	0	0	0	0	0	(0)	(0)
Dec 2007 Sale	Dec-07	2,843,450	2,843,450	0	0	0	0	0	0	(0)	(0)
Apr 2008 Sale	Apr-08	1,192,027	1,192,027	0	74,497	74,497	0	74,497	28,272	28,272	(0)
Oct 2008 Sale	Oct-08	149,500	149,500	0	28,015	28,015	0	28,015	10,632	10,632	0
Nov 2008 Sale	Nov-08	1,393,500	1,393,500	0	290,322	290,322	0	290,322	110,180	110,180	0
Dec 2008 Sale	Dec-08	2,154,000	2,154,000	0	493,625	493,625	0	493,625	187,336	187,336	0
Jan 2009 Sale	Jan-09	194,500	194,500	0	48,628	48,628	0	48,628	18,455	18,455	0
Apr 2009 Sale	Apr-09	173,141	162,315	10,826	43,284	54,110	0	43,284	16,427	20,535	4,109
Jun 2009 Sale	Jun-09	1,017,500	911,514	105,986	254,376	360,362	0	254,376	96,538	136,761	40,223
Aug 2009 Sale	Aug-09	1,455,000	1,242,833	212,167	363,756	575,923	0	363,756	138,049	218,569	80,519
Sep 2009 Sale	Sep-09	950,750	792,280	158,470	237,684	396,154	0	237,684	90,203	150,344	60,141
Feb 2010 Sale	Feb-10	402,500	293,475	109,025	100,620	209,645	0	100,620	38,186	79,562	41,376
Mar 2010 Sale	Mar-10	1,647,551	1,167,016	480,535	411,888	892,423	0	411,888	156,316	338,684	182,368
Apr 2010 Sale	Apr-10	372,500	256,080	116,420	93,120	209,540	0	93,120	35,340	79,523	44,183
Aug 2010 Sale	Aug-10	395,000	238,641	156,359	98,748	255,107	0	98,748	37,476	96,816	59,340
Feb 2011 Sale	Feb-11	78,000	37,375	40,625	19,500	60,125	0	19,500	7,400	22,818	15,418
Mar 2011 Sale	Mar-11	41,737	19,140	22,597	10,440	33,037	0	10,440	3,962	12,538	8,576
Apr 2011 Sale	Apr-11	4,505	1,974	2,531	1,128	3,659	0	1,128	428	1,389	961
Jun 2011 Sale	Jun-11	40,509	16,036	24,473	10,128	34,601	0	10,128	3,844	13,131	9,288
Forecast Sale	Jan-12	387	96	291	96	0	387	96	(110)	0	110
Forecast Sale	Feb-12	387	88	299	88	0	387	88	(113)	0	113
Forecast Sale	Mar-12	387	80	307	80	0	387	80	(116)	0	116
Forecast Sale	Apr-12	387	72	315	72	0	387	72	(119)	0	119
Forecast Sale	May-12	568	96	472	96	0	568	96	(179)	0	179
Forecast Sale	Jun-12	387	56	331	56	0	387	56	(125)	0	125
Forecast Sale	Jul-12	387	48	339	48	0	387	48	(129)	0	129
Forecast Sale	Aug-12	387	40	347	40	0	387	40	(132)	0	132
Forecast Sale	Sep-12	387	32	355	32	0	387	32	(135)	0	135
Forecast Sale	Oct-12	387	24	363	24	0	387	24	(138)	0	138
Forecast Sale	Nov-12	387	16	371	16	0	387	16	(141)	0	141
Forecast Sale	Dec-12	387	8	379	8	0	387	8	(144)	0	144

Totals	26,330,540	24,886,360	1,444,179	2,580,415	4,019,773	4,821	2,580,415	977,464	1,525,544	548,080
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SO2 Credit Unamortized Balance		SO2 Sales 12 ME Dec 2011		Deferred Income Tax		DIT Unamortized Balance	
Beginning Balance	4,019,773	164,750	Ref # 3.4	Ref # 3.4	979,294	1,525,544	
Ending Balance	1,444,179				(1,830)	548,080	
Average Balance	2,731,976				977,464	1,036,812	
	Ref # 3.4					Ref # 3.4	Ref # 3.4

PacifiCorp
Results of Operations - December 2011
 SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended Dec 2011

Year	Month	Amount	Accumulated Amount
2011	1	-	-
2011	2	(78,000)	(78,000)
2011	3	(41,737)	(119,737)
2011	4	(4,504)	(124,241)
2011	5	(1)	(124,242)
2011	6	(40,509)	(164,750)
2011	7	-	(164,750)
2011	8	-	(164,750)
2011	9	-	(164,750)
2011	10	-	(164,750)
2011	11	-	(164,750)
2011	12	-	(164,750)

Pg. 3.4

SAP GUI - SAP NetWeaver Portal - Windows Internet Explorer

G/L Account Balance Display

Account number: 301947 Emissions/Allow Rev
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2012
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance Car				
1				
2		78,000.00	78,000.00-	78,000.00-
3		41,736.70	41,736.70-	119,736.70-
4		4,504.00	4,504.00-	124,240.70-
5	0.01	1.20	1.19-	124,241.89-
6		40,508.51	40,508.51-	164,750.40-
7				164,750.40-
8				164,750.40-
9				164,750.40-
10				164,750.40-
11				164,750.40-
12				164,750.40-
13				164,750.40-
14				164,750.40-
15				164,750.40-
16				164,750.40-
Total	0.01	164,750.41	164,750.40-	164,750.40-

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	<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 12 ME December 2011 Booked Revenues	456	1	(72,823,885)	SG	26.407%	(19,230,460)	3.5.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2011. 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.

PacifiCorp
 Results of Operations - December 2011
 REC Revenues
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
SAP Acct	301944	301944	301945	
January-11	(5,706,530)	15,086,780	(14,141,780)	(4,761,530)
February-11	(6,840,580)	5,706,530	(4,780,270)	(5,914,320)
March-11	(8,722,315)	6,840,580	(6,836,128)	(8,717,863)
April-11	(8,055,200)	8,722,315	(8,721,097)	(8,053,982)
May-11	(8,760,908)	8,055,200	(8,045,174)	(8,750,882)
June-11	(7,186,024)	8,760,908	(8,748,052)	(7,173,168)
July-11	(1,024,064)	7,186,024	(7,167,568)	(1,005,608)
August-11	(1,190,400)	1,024,064	(1,025,064)	(1,191,400)
September-11	(2,261,312)	1,190,400	(1,194,080)	(2,264,992)
October-11	(8,331,080)	2,261,312	(2,261,312)	(8,331,080)
November-11	(8,061,280)	8,331,080	(8,331,080)	(8,061,280)
December-11	(8,584,280)	8,061,280	(8,074,780)	(8,597,780)
12 ME Dec 2011 Total	(74,723,973)	81,226,473	(79,326,385)	(72,823,885)

Ref 3.5

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	1	(2,815,493)	SG	26.407%	(743,482)	3.6.2
Other Electric Revenues	456	1	-	SE	24.481%	-	3.6.2
Other Electric Revenues	456	2	-	SG	26.407%	-	3.6.2
Other Electric Revenues	456	3	(107,410)	SG	26.407%	(28,364)	3.6.2
Other Electric Revenues	456	3	(574,889)	SE	24.481%	(140,738)	3.6.2
Total Wheeling Revenue Adjustment			<u>(3,497,792)</u>			<u>(912,583)</u>	3.6.2
Wheeling Imbalance Expense	566	1	(923,037)	SG	26.407%	(243,744)	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2011			73,666,512				B1
Total Adjustments			<u>(3,497,792)</u>				3.6.2
Normalized Wheeling Revenues			<u>70,168,719</u>				3.6.2

Description of Adjustment:

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2012 by adjusting the actual revenues for the 12 months ended December 31, 2011 for normalizing, annualizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. The final outcome of the Company's transmission rate case with FERC is not yet know and its potential impact is not included in the adjustment.

PacifiCorp
 Results of Operations - December 2011
 Wheeling Revenue Adjustment

GL Description GL Account # Customer	Network 301912	Pt-to-Pt 302980	Resales 302981	Unreserved Use 302982	Deferrals 302983	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Spin/Sup 301972	Spin/Sup: C&T 301973	Delivery / Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulation/ Trans. 301968	Schedule 3 Regulation/ C&T 301969	Penalties 505961	Penalties 505963	Total
Bonneville Power Administration	-	-	-	-	-	(4,301,799)	-	-	-	-	-	-	-	-	-	-	-	-	(4,301,799)
WAPA Folsom	-	-	-	-	-	(1,000)	-	-	-	-	-	-	-	-	-	-	-	-	(1,000)
Powder River Energy Corp	-	-	-	-	-	-	-	-	-	(304)	-	-	-	-	-	-	-	-	(304)
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	(10,211)	-	-	-	-	-	-	(993)	(3,720)	-	-	-	(21,284)	-	(186)	(530)	-	-	(36,924)
Black Hills, Inc.	(716,457)	(1,215,000)	-	-	-	-	-	(101,718)	(380,351)	-	-	-	-	-	-	-	-	-	(2,413,525)
Bonneville Power Administration	(465,457)	(1,798,200)	-	-	-	-	(1,031,856)	(1,437)	(91,069)	(1,171,506)	(94,608)	(240,521)	(25,200)	(8,199)	(119,131)	(8,663)	-	-	(5,055,847)
Cargill Power Markets, LLC	-	-	-	-	-	-	-	(1,377,259)	(2,325)	-	-	-	-	-	-	-	-	-	(1,379,584)
Conoco	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Constellation	(32,459)	-	(188,640)	-	-	-	-	(59,368)	(1,670)	-	(8,966)	(25,519)	-	-	-	-	-	(2,500)	(319,122)
Coral Power/Shell	-	-	-	-	-	-	-	(28,131)	-	-	-	-	-	-	-	-	-	-	(28,131)
Deseret Generation & Transmission Cooperative	-	-	-	-	-	-	(2,196,891)	-	(3,720)	-	(571,747)	(1,635,883)	(30,720)	(16,644)	(47,613)	(154,223)	-	-	(4,657,442)
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-	(151,308)	-	-	-	-	-	-	-	-	(151,308)
Flathead Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-	(36,182)	-	-	-	-	-	-	-	-	(36,182)
Idaho Power Company	-	(670,660)	(13,795)	-	-	-	-	(193,681)	(646,043)	(90,108)	-	-	-	-	-	-	-	-	(1,614,287)
Morgan Stanley Capital Group, Inc.	-	-	(12,672)	-	-	-	-	(1,423,232)	(75,437)	-	-	-	-	-	-	-	-	-	(1,511,341)
Pacific Gas & Electric Company	-	-	-	-	-	-	-	-	-	(20,292,930)	-	-	-	-	-	-	-	-	(20,292,930)
Portland General Electric	-	-	-	-	-	-	-	-	(47,858)	-	-	-	-	-	-	-	-	-	(47,858)
Powerex Corporation	(32,961)	(1,909,279)	(58,188)	-	-	-	-	(3,046,346)	(78,210)	-	1,999	5,688	-	-	-	-	-	(664)	(5,117,952)
Iberdrola Renewables Inc.	(51,891)	(729,000)	-	-	-	-	-	(44,971)	-	-	(75,145)	(213,874)	-	-	-	-	-	(12,194)	(1,127,075)
Public Service Company of Colorado	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puget Sound Power & Light	-	-	-	-	-	-	-	(6)	(1,168)	-	-	-	-	-	-	-	-	-	(1,168)
Rainbow Energy Marketing	-	-	(4,060)	-	-	-	-	(95,468)	(54,699)	-	-	-	-	-	-	-	-	-	(154,227)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	-	-	(36,836)	-	(75,184)	-	-	-	-	-	-	-	-	(112,020)
State of South Dakota	-	(97,200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(97,200)
TransAlta Energy	-	-	-	-	-	-	-	(282,397)	-	-	-	-	-	-	-	-	-	-	(282,397)
Tri-State Generation and Trans.	(284,609)	-	-	-	-	(121,564)	-	(96,221)	(50,625)	-	-	-	-	-	(4,587)	(13,054)	(42,483)	-	(613,143)
UAMPS	-	-	-	-	-	-	(7,346,202)	-	-	-	(131,522)	(374,331)	(70,676)	(66,600)	(192,480)	-	-	-	(8,181,811)
Utah Municipal Power Agency	-	-	-	-	-	-	(2,234,740)	-	-	-	-	-	-	(36,000)	-	(71,340)	-	-	(2,342,080)
Warm Springs	-	-	-	-	-	-	-	-	-	(119,700)	-	-	-	-	-	-	-	-	(119,700)
Western Area Power Administration	(20,229)	-	-	-	-	-	-	-	-	-	-	-	(39,934)	-	-	-	-	-	(60,163)
Western Area Power Administration	-	-	-	-	-	-	(2,949,693)	(391,170)	(457,077)	-	-	-	-	-	-	-	-	-	(3,797,941)
NextEra Energy Resources, LLC	(230,061)	(1,528,875)	(162,000)	-	-	-	-	(377,003)	-	-	(64,361)	(183,181)	-	-	-	-	-	(540,576)	(3,086,056)
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	47,002	-	-	-	-	-	-	(2,187,654)	(16,166)	(292,930)	(541)	(1,541)	-	-	-	-	-	(290,913)	(2,742,744)
PPL Energy Plus, LLC	-	-	-	-	-	-	-	(76,296)	(25,488)	-	-	-	-	-	-	-	-	-	(101,785)
US Bureau of Reclamation	(4,419)	-	-	-	-	(10,354)	(14,107)	-	-	-	-	-	(9,680)	-	(92)	(260)	-	-	(38,911)
Moon Lake Electric Association	-	-	-	-	-	-	(21,029)	-	-	-	-	-	-	-	-	-	-	-	(21,029)
Seattle City Light	-	(607,500)	-	-	-	-	-	-	-	-	(12,166)	(34,627)	-	-	-	-	-	(17,154)	(671,447)
Eugene Water & Electric Board	-	-	-	-	-	-	-	(66,340)	-	-	-	-	-	-	-	-	-	-	(66,340)
Weyerhaeuser Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noble Americas	(120,021)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,038)	(11,493)	(5,136)	-	(140,689)
Enel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Columbia Energy Partners	-	(248,226)	(575,634)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(823,860)
Integrus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bear Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Citigroup Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	-	-	-	-	(876,780)	-	-	-	-	-	-	-	-	-	(1,789)	(878,569)
Barclays Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	(753)	-	-	-	-	-	-	-	-	-	-	(753)
Raser Power Systems LLC	-	(267,300)	-	-	-	-	-	-	-	-	(9,821)	(27,951)	-	-	-	-	-	(964)	(306,036)
Nevada	-	-	-	-	-	-	-	(613)	-	-	-	-	-	-	-	-	-	-	(613)
Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Macquarie Energy, LLC	-	-	-	-	-	-	-	(315)	-	-	-	-	-	-	-	-	-	-	(315)
Endure Energy, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salt River Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gila River Power, LP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Black Hills/Colorado Electric Utility Company, L.P.	-	-	-	-	-	-	-	(2,260)	(14,839)	-	-	-	-	-	-	-	-	-	(17,100)
Eagle Energy Partners	-	-	-	-	-	-	-	(1,752)	(4,077)	-	-	-	-	-	-	-	-	-	(5,829)
Enel Cove Fort, LLC	-	81,000	-	-	(50,625)	-	-	-	-	-	-	-	-	-	-	-	-	-	30,375
The Energy Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tenaska Power Services Co	-	-	-	-	-	-	-	(143,881)	(2,705)	-	-	-	-	-	-	-	-	-	(146,586)
Los Angeles Dept Water & Power	-	-	-	-	-	-	-	(575,450)	-	-	-	-	-	-	-	-	-	-	(575,450)
Cowlitz County PUD	-	-	-	-	-	-	-	-	-	(117,278)	-	-	-	-	-	-	-	-	(117,278)
CORRECT UNRESERVED USE	429,948.36	-	-	(429,948)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals and Adjustments	(131,515.41)	(81,000.00)	-	-	-	(9,205.00)	23,186.39	177,879	(67,672)	(12,272)	(2,002)	-	317	-	1,266.00	-	-	-	(101,019)
Actual Totals	(1,623,341)	(9,071,240)	(1,014,969)	(429,948)	(50,625)	(4,443,921)	(15,771,332)	(11,310,452)	(2,024,920)	(22,359,703)	(874,272)	(2,585,827)	(412,498)	(144,444)	(63,449)	(562,512)	(56,283)	(866,754)	(73,666,512)

PacifiCorp
 Results of Operations - December 2011
 Wheeling Revenue Adjustment

Adj Type	GL Description GL Account #	Network 301912	Pt-to-Pt 302980	Resales 302981	Unreserved Use 302982	Deferrals 302983	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Spin/Sup 301972	Spir/Sup: C&T 301973	Delivery / Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulation/Trans. 301968	Schedule 3 Regulation/C&I 301969	Penalties 505961	Penalties 505963	Total
1	Remove network accruals as changes covered in estimates	15,515			116,000.00															131,515
1	Remove refund of Enel deferral fee.		81,000																	81,000
1	Reverse unreserved use charges: Black Hills.				13,578.00															13,578
1	Reverse unreserved use charges: Constellation.				32,458.86															32,459
1	Reverse unreserved use charges: Powerex				32,961.48															32,961
1	Reverse unreserved use charges: Iberdrola.				51,891.24															51,891
1	Reverse unreserved use charges: NextEra.				230,060.63															230,061
1	Reverse unreserved use charges: Southern California Edison.				(47,001.85)															(47,002)
1	Remove DGT control area service charge as contract terminated.							78,490.82												78,491
1	Remove DGT settlement for Hunter II reserves less projection for annualization of revenue.											39,910.61	113,591.57							153,502
3	Decrease in use of facilities charge for PG&E - Malin per contract reduction. Estimated revenue for non-firm for 150mw available in 2012.																			-
3	Estimated decrease in use of facilities charge for PG&E and SCE.										45,860									45,860
3	Reverse Non-firm usage from LDWP as customer usage is usual and possibly one-time.							574,889.27												574,889
3	AEP Long-term pt-to-pt, 3 MW deferral fee		(6,075)																	(6,075)
3	Decrease in use of facilities charge for PG&E - Malin per contract reduction. Estimated revenue for non-firm for 150mw available in 2012.										3,500,000									3,500,000
3	Iberdrola: 150mw pt-to-pt effective 1/1/12 deferred to 1/1/13. Assume start of 1/1/2013					(303,750)														(303,750)
3	Powerex:150 mw pt-to-pt effective 4/1/12. Annualize to Dec 2012		(2,733,750)																	(2,733,750)
3	Sacramento Municipal Utility District: 60mw pt-to-pt effective 4/1/12 - deferred to 3/1/2013					(131,625)														(131,625)
3	Enel contract estimated start of 11/1/2012		(263,250)																	(263,250)
1	Remove Columbia Energy Partners 100 mw pt-to-pt as contract terminated.		248,225.81	764,274.19																1,012,500
1	Remove 6mw Seattle City Light contract termination effective 3/1/2012.		121,500																	121,500
1	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.																	56,283	866,754	923,037
	Test Period Incremental Adjustments	15,515	(2,552,349)	764,274	429,948	(435,375)	-	78,491	574,889	-	3,545,860	39,911	113,592	-	-	-	-	56,283	866,754	3,497,792
	Accum Test Period Totals	(1,607,826)	(11,623,589)	(250,715)	-	(486,000)	(4,443,921)	(15,692,842)	(10,735,563)	(2,024,920)	(18,813,843)	(834,362)	(2,472,236)	(412,498)	(144,444)	(63,449)	(562,512)	-	-	(70,168,719)
	Allocation Factor	SG	SG	SG	SG	SG	SG	SG	SE	SG	SG	SG	SG	SG	SG	SG	SG	SG	SG	
1	Type 1 adjustments (Normalize for out of period and one-time adj's)	15,515	450,726	764,274	429,948	-	-	78,491	-	-	-	39,911	113,592	-	-	-	-	56,283	866,754	2,815,493
2	Type 2 adjustments (Annualize changes that occur during the test period)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-	(3,003,075)	-	-	(435,375)	-	-	574,889	-	3,545,860	-	-	-	-	-	-	-	-	682,299
	Total	15,515	(2,552,349)	764,274	429,948	(435,375)	-	78,491	574,889	-	3,545,860	39,911	113,592	-	-	-	-	56,283	866,754	3,497,792

Ref. 3.6

Wheeling Imbalance Total 923,037

	<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 Contract Renewal	456	3	3,964,076	SG	26.407%	1,046,786	3.7.1

Description of Adjustment:

This adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12 months ended December 2011 is adjusted to reflect the expected revenue for the 12 months ended December 2012 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

PacifiCorp
Results of Operations - December 2011
Ancillary Services Revenue

Ancillary Revenue Adjustment Calculation

Revenue

FERC Acct	Account	Acc.Text	Locatn	Factor	YE Dec 2011	YE Dec 2012	Adjustment
4562300	301959	Wind-based Ancl Rev	70	SG	5,420,341	9,384,418	3,964,076 Ref 3.7

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense - Update	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(22,316,839)	-	-	-	-	(22,316,839)
6 Total Operating Revenues	(22,316,839)	-	-	-	-	(22,316,839)
7						
8 Operating Expenses:						
9 Steam Production	1,589,312	-	69,450	7,657	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	787,083	-	10,033	1,106	-	-
12 Other Power Supply	(2,065,306)	-	25,096	2,767	(2,447,896)	11,622
13 Transmission	14,726	-	13,264	1,462	-	-
14 Distribution	81,274	-	73,204	8,070	-	-
15 Customer Accounting	(63,763)	(3,386)	43,090	4,750	-	-
16 Customer Service & Info	(22,380,679)	(68,612)	5,325	587	(1,138)	(22,316,839)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(4,318,236)	(42,922)	58,403	6,439	(903)	-
19 Total O&M Expenses	(26,355,589)	(114,920)	297,863	32,838	(2,449,936)	11,622
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	1,170,082	-	-	-	-	-
23 Income Taxes: Federal	(440,009)	25,892	(99,519)	(10,972)	818,548	(3,883)
24 State	(59,790)	3,518	(13,523)	(1,491)	111,227	(528)
25 Deferred Income Taxes	2,353,811	-	-	-	-	1,010,127
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	37,425	37,425	-	-	-	-
28 Total Operating Expenses:	(23,294,069)	(48,084)	184,821	20,376	(1,520,161)	7,211
29						
30 Operating Rev For Return:	977,229	48,084	(184,821)	(20,376)	1,520,161	(7,211)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	8,362	-	-	-	-	-
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:	8,362	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,980,837)	-	-	-	-	(290,928)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(2,980,837)	-	-	-	-	(290,928)
56						
57 Total Rate Base:	(2,972,475)	-	-	-	-	(290,928)
58						
59						
60 Estimated ROE impact	0.071%	0.003%	-0.011%	-0.001%	0.089%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	2,831,241	77,494	(297,863)	(32,838)	2,449,936	(11,622)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(6,642,881)	-	-	-	-	(2,676,457)
71 Schedule "M" Deductions	(2,494,680)	-	-	-	-	(14,795)
72 Income Before Tax	(1,316,960)	77,494	(297,863)	(32,838)	2,449,936	(11,622)
73						
74 State Income Taxes	(59,790)	3,518	(13,523)	(1,491)	111,227	(528)
75						
76 Taxable Income	(1,257,170)	73,976	(284,340)	(31,347)	2,338,709	(11,095)
77						
78 Federal Income Taxes	(440,009)	25,892	(99,519)	(10,972)	818,548	(3,883)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	New Tariff Rider Adjustment	Intercompany Administrative Service Agreement	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Memberships and Subscriptions	Revenue Sensitive Items and 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	-	-	-	(1,367,134)	2,879,340	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	775,944	-	-
12 Other Power Supply	(118,163)	-	-	(285,986)	747,253	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(393,344)	-	-	-	-	-	285,126
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,094,839)	(42,768)	(1,877,844)	-	-	(323,802)	-
19 Total O&M Expenses	(2,606,346)	(42,768)	(1,877,844)	(1,653,120)	4,402,537	(323,802)	285,126
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	1,170,082
23 Income Taxes: Federal	743,002	14,289	258,543	552,324	(1,470,932)	108,186	(486,200)
24 State	100,962	1,942	35,132	75,052	(199,875)	14,701	(66,066)
25 Deferred Income Taxes	145,171	-	1,198,513	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,617,211)	(26,537)	(385,656)	(1,025,744)	2,731,730	(200,916)	902,942
29							
30 Operating Rev For Return:	1,617,211	26,537	385,656	1,025,744	(2,731,730)	200,916	(902,942)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	8,362	-	-	-	-
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:	-	-	8,362	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,597,717)	-	(92,193)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,597,717)	-	(92,193)	-	-	-	-
56							
57 Total Rate Base:	(2,597,717)	-	(83,831)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.107%	0.002%	0.023%	0.060%	-0.160%	0.012%	-0.053%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	2,606,346	42,768	1,877,844	1,653,120	(4,402,537)	323,802	(1,455,208)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(382,521)	-	(3,583,903)	-	-	-	-
71 Schedule "M" Deductions	-	-	(2,479,885)	-	-	-	-
72 Income Before Tax	2,223,825	42,768	773,826	1,653,120	(4,402,537)	323,802	(1,455,208)
73							
74 State Income Taxes	100,962	1,942	35,132	75,052	(199,875)	14,701	(66,066)
75							
76 Taxable Income	2,122,863	40,826	738,694	1,578,068	(4,202,662)	309,102	(1,389,142)
77							
78 Federal Income Taxes	743,002	14,289	258,543	552,324	(1,470,932)	108,186	(486,200)

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense - Update	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(22,316,839)	-	-	-	-	(22,316,839)
6 Total Operating Revenues	(22,316,839)	-	-	-	-	(22,316,839)
7						
8 Operating Expenses:						
9 Steam Production	(1,367,134)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(2,852,045)	-	-	(2,447,896)	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(396,730)	(3,386)	-	-	-	-
16 Customer Service & Info	(22,386,590)	(68,612)	-	(1,138)	-	(22,316,839)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(2,793,347)	(42,922)	-	(903)	-	-
19 Total O&M Expenses	(29,795,845)	(114,920)	-	(2,449,936)	-	(22,316,839)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	414,077	25,892	-	818,548	-	(889,288)
24 State	56,266	3,518	-	111,227	-	(120,839)
25 Deferred Income Taxes	2,353,811	-	-	-	-	1,010,127
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	37,425	37,425	-	-	-	-
28 Total Operating Expenses:	(26,934,265)	(48,084)	-	(1,520,161)	-	(22,316,839)
29						
30 Operating Rev For Return:	4,617,425	48,084	-	1,520,161	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	8,362	-	-	-	-	-
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:	8,362	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,980,837)	-	-	-	-	(290,928)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(2,980,837)	-	-	-	-	(290,928)
56						
57 Total Rate Base:	(2,972,475)	-	-	-	-	(290,928)
58						
59						
60 Estimated ROE impact	0.284%	0.003%	0.000%	0.000%	0.089%	0.001%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	7,441,580	77,494	-	2,449,936	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(6,217,032)	-	-	-	-	(2,676,457)
71 Schedule "M" Deductions	(14,795)	-	-	-	-	(14,795)
72 Income Before Tax	1,239,343	77,494	-	2,449,936	-	(2,661,662)
73						
74 State Income Taxes	56,266	3,518	-	111,227	-	(120,839)
75						
76 Taxable Income	1,183,076	73,976	-	2,338,709	-	(2,540,823)
77						
78 Federal Income Taxes	414,077	25,892	-	818,548	-	(889,288)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	New Tariff Rider Adjustment	Intercompany Administrative Service Agreement	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Memberships and Subscriptions	Revenue Sensitive Items and 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	-	-	-	(1,367,134)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(118,163)	-	-	(285,986)	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(393,344)	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,094,839)	(42,768)	(288,114)	-	-	(323,802)	-
19 Total O&M Expenses	(2,606,346)	(42,768)	(288,114)	(1,653,120)	-	(323,802)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	743,002	14,289	(958,876)	552,324	-	108,186	-
24 State	100,962	1,942	(130,295)	75,052	-	14,701	-
25 Deferred Income Taxes	145,171	-	1,198,513	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,617,211)	(26,537)	(178,772)	(1,025,744)	-	(200,916)	-
29							
30 Operating Rev For Return:	1,617,211	26,537	178,772	1,025,744	-	200,916	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	8,362	-	-	-	-
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:	-	-	8,362	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,597,717)	-	(92,193)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,597,717)	-	(92,193)	-	-	-	-
56							
57 Total Rate Base:	(2,597,717)	-	(83,831)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.107%	0.002%	0.011%	0.060%	0.000%	0.012%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	2,606,346	42,768	288,114	1,653,120	-	323,802	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(382,521)	-	(3,158,054)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	2,223,825	42,768	(2,869,940)	1,653,120	-	323,802	-
73							
74 State Income Taxes	100,962	1,942	(130,295)	75,052	-	14,701	-
75							
76 Taxable Income	2,122,863	40,826	(2,739,645)	1,578,068	-	309,102	-
77							
78 Federal Income Taxes	743,002	14,289	(958,876)	552,324	-	108,186	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense - Update	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	69,450	69,450	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	10,033	10,033	-	-	-	-
12 Other Power Supply	36,718	25,096	-	-	11,622	-
13 Transmission	13,264	13,264	-	-	-	-
14 Distribution	73,204	73,204	-	-	-	-
15 Customer Accounting	43,090	43,090	-	-	-	-
16 Customer Service & Info	5,325	5,325	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	58,403	58,403	-	-	-	-
19 Total O&M Expenses	309,485	297,863	-	-	11,622	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(103,402)	(99,519)	-	-	(3,883)	-
24 State	(14,051)	(13,523)	-	-	(528)	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	192,033	184,821	-	-	7,211	-
29						
30 Operating Rev For Return:	(192,033)	(184,821)	-	-	(7,211)	-
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	-0.011%	0.000%	-0.011%	0.000%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(309,485)	(297,863)	-	-	(11,622)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(309,485)	(297,863)	-	-	(11,622)	-
73						
74 State Income Taxes	(14,051)	(13,523)	-	-	(528)	-
75						
76 Taxable Income	(295,435)	(284,340)	-	-	(11,095)	-
77						
78 Federal Income Taxes	(103,402)	(99,519)	-	-	(3,883)	-

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

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense - Update	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense & Revenue Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	2,886,996	-	7,657	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	777,050	-	1,106	-	-	-
12 Other Power Supply	750,020	-	2,767	-	-	-
13 Transmission	1,462	-	1,462	-	-	-
14 Distribution	8,070	-	8,070	-	-	-
15 Customer Accounting	289,876	-	4,750	-	-	-
16 Customer Service & Info	587	-	587	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(1,583,292)	-	6,439	-	-	-
19 Total O&M Expenses	3,130,771	-	32,838	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	1,170,082	-	-	-	-	-
23 Income Taxes: Federal	(750,684)	-	(10,972)	-	-	-
24 State	(102,005)	-	(1,491)	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	3,448,163	-	20,376	-	-	-
29						
30 Operating Rev For Return:	(3,448,163)	-	(20,376)	-	-	-
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	-0.198%	0.000%	0.000%	-0.001%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(4,300,853)	-	(32,838)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(425,849)	-	-	-	-	-
71 Schedule "M" Deductions	(2,479,885)	-	-	-	-	-
72 Income Before Tax	(2,246,817)	-	(32,838)	-	-	-
73						
74 State Income Taxes	(102,005)	-	(1,491)	-	-	-
75						
76 Taxable Income	(2,144,812)	-	(31,347)	-	-	-
77						
78 Federal Income Taxes	(750,684)	-	(10,972)	-	-	-

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	New Tariff Rider Adjustment	Intercompany Administrative Service Agreement	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Memberships and Subscriptions	Revenue Sensitive Items and 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	-	-	-	-	2,879,340	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	775,944	-	-
12 Other Power Supply	-	-	-	-	747,253	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	285,126
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	(1,589,730)	-	-	-	-
19 Total O&M Expenses	-	-	(1,589,730)	-	4,402,537	-	285,126
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	1,170,082
23 Income Taxes: Federal	-	-	1,217,419	-	(1,470,932)	-	(486,200)
24 State	-	-	165,427	-	(199,875)	-	(66,066)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(206,885)	-	2,731,730	-	902,942
29							
30 Operating Rev For Return:	-	-	206,885	-	(2,731,730)	-	(902,942)
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%	0.012%	0.000%	-0.157%	0.000%	-0.052%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	1,589,730	-	(4,402,537)	-	(1,455,208)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	(425,849)	-	-	-	-
71 Schedule "M" Deductions	-	-	(2,479,885)	-	-	-	-
72 Income Before Tax	-	-	3,643,766	-	(4,402,537)	-	(1,455,208)
73							
74 State Income Taxes	-	-	165,427	-	(199,875)	-	(66,066)
75							
76 Taxable Income	-	-	3,478,339	-	(4,202,662)	-	(1,389,142)
77							
78 Federal Income Taxes	-	-	1,217,419	-	(1,470,932)	-	(486,200)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Gains on Property Sales	421	1	(269,748)	SG	26.407%	(71,232)	
Gains on Property Sales	421	1	(20,186)	OR	Situs	(20,186)	
Gains on Property Sales	421	1	(146,248)	UT	Situs	-	
Gains on Property Sales	421	1	(28,945)	NUTIL	0.000%	-	
Gains on Property Sales	421	1	465,128	SO	27.721%	128,940	
			-			37,521	4.1.1
Adjustment to Expense:							
Loss on Property Sales	421	1	346	UT	Situs	-	
Loss on Property Sales	421	1	(346)	SO	27.721%	(96)	
			-			(96)	4.1.1
Non-utility Flights	921	1	(1,786)	SO	27.721%	(495)	
Customer Accounts	903	1	(11,058)	CN	30.617%	(3,386)	
Advertising Expense	909	1	(196,953)	CN	30.617%	(60,301)	
Advertising Expense	909	1	(8,311)	OR	Situs	(8,311)	
Advertising Expense	909	1	(279)	UT	Situs	-	
Office Supplies & Exp	921	1	(53,210)	SO	27.721%	(14,751)	
Outside Services	923	1	(99,837)	SO	27.721%	(27,676)	
Miscellaneous General Expense	930	1	(11,600)	UT	Situs	-	
Regulatory Commission Expense	928	1	(1,775)	ID	Situs	-	
Regulatory Commission Expense	908	1	1,775	UT	Situs	-	
Total Miscellaneous General Expense Removal			(383,034)			(114,920)	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 2011
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gains on Property Sales	421	SG	269,748
Gains on Property Sales	421	OR	20,186
Gains on Property Sales	421	UT	146,248
Gains on Property Sales	421	NUTIL	28,945
Gains on Property Sales	421	SO	(465,128)
Loss on Property Sales	421	UT	(346)
Loss on Property Sales	421	SO	346
			<u>(0)</u>
Non-utility Flights			
Office Supplies and Expenses	921	SO	1,786
			<u>1,786</u>
FERC 903 - Customer Accounts			
Miscellaneous	903	CN	<u>11,058</u>
FERC 909 - Informational & Instructional Advertising			
Festivals	909	OR	251
Miscellaneous	909	CN	2,624
Legislative	909	CN	5,561
Donations	909	OR	197
Blue Sky	909	CN	6,233
Blue Sky	909	OR	8,060
Blue Sky	909	UT	279
Promotional	909	CN	179,356
DSM	909	CN	1,120
Sponsorships	909	CN	1,861
			<u>205,543</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	13,343
Employee Expenses	921	SO	4,167
Legislative & Lobbyist	921	SO	5,790
SERP Banking Fees	921	SO	25,827
DSM Costs	921	SO	4,083
			<u>53,210</u>
FERC 923 - Outside Services			
Miscellaneous	923	SO	(53)
Blue Sky	923	SO	99,890
			<u>99,837</u>
FERC 928 - Regulatory Commission Expense			
2010 EMBE Project	928	ID	1,775
2010 EMBE Project	908	UT	(1,775)
			<u>-</u>
FERC 930 - Misc General Expense			
EDCU Other Contribution	930	UT	11,600
			<u>11,600</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u><u>383,034</u></u>
			Ref 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	2	166,776	SG	26.407%	44,040	
Fuel Related - Non-NPC	501	2	(124)	SE	24.481%	(30)	
Steam Maintenance	512	2	96,338	SG	26.407%	25,440	
Hydro Operations	535	2	17,990	SG-P	26.407%	4,751	
Hydro Operations	535	2	12,429	SG-U	26.407%	3,282	
Hydro Maintenance	545	2	5,345	SG-P	26.407%	1,412	
Hydro Maintenance	545	2	2,229	SG-U	26.407%	589	
Other Operations	548	2	17,417	SG	26.407%	4,599	
Other Maintenance	553	2	6,191	SG	26.407%	1,635	
Other Expenses	557	2	71,429	SG	26.407%	18,862	
Other Expenses	560	2	32,870	SG	26.407%	8,680	
Transmission Operations	571	2	17,359	SG	26.407%	4,584	
Distribution Operations	580	2	51,066	OR	Situs	19,966	
Distribution Operations	580	2	66,119	SNPD	27.645%	18,278	
Distribution Maintenance	593	2	93,605	OR	Situs	30,154	
Distribution Maintenance	593	2	17,382	SNPD	27.645%	4,805	
Customer Accounts	903	2	74,642	CN	30.617%	22,853	
Customer Accounts	903	2	44,998	OR	Situs	20,237	
Customer Services	908	2	5,430	CN	30.617%	1,663	
Customer Services	908	2	67	OTHER	0.000%	-	
Customer Services	908	2	12,962	OR	Situs	3,662	
Administrative & General	920	2	7,314	OR	Situs	799	
Administrative & General	920	2	202,089	SO	27.721%	56,022	
Administrative & General	935	2	(96)	OR	Situs	(4)	
Administrative & General	935	2	5,720	SO	27.721%	1,586	
			<u>1,027,546</u>			<u>297,863</u>	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during the twelve month period ended December 2011 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	18,386	SG	26.407%	4,855	
Fuel Related - Non-NPC	501	3	(14)	SE	24.481%	(3)	
Steam Maintenance	512	3	10,621	SG	26.407%	2,805	
Hydro Operations	535	3	1,983	SG-P	26.407%	524	
Hydro Operations	535	3	1,370	SG-U	26.407%	362	
Hydro Maintenance	545	3	589	SG-P	26.407%	156	
Hydro Maintenance	545	3	246	SG-U	26.407%	65	
Other Operations	548	3	1,920	SG	26.407%	507	
Other Maintenance	553	3	682	SG	26.407%	180	
Other Expenses	557	3	7,875	SG	26.407%	2,079	
Other Expenses	560	3	3,624	SG	26.407%	957	
Transmission Operations	571	3	1,914	SG	26.407%	505	
Distribution Operations	580	3	5,630	OR	Situs	2,201	
Distribution Operations	580	3	7,289	SNPD	27.645%	2,015	
Distribution Maintenance	593	3	10,320	OR	Situs	3,324	
Distribution Maintenance	593	3	1,916	SNPD	27.645%	530	
Customer Accounts	903	3	8,229	CN	30.617%	2,519	
Customer Accounts	903	3	4,961	OR	Situs	2,231	
Customer Services	908	3	599	CN	30.617%	183	
Customer Services	908	3	7	OTHER	0.000%	-	
Customer Services	908	3	1,429	OR	Situs	404	
Administrative & General	920	3	806	OR	Situs	88	
Administrative & General	920	3	22,280	SO	27.721%	6,176	
Administrative & General	935	3	(11)	OR	Situs	(0)	
Administrative & General	935	3	631	SO	27.721%	175	
			<u>113,283</u>			<u>32,838</u>	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or are projected to occur during the twelve month period ending December 2012. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Results of Operations - December 2011
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2011), and pro forma period (12 months ending December 2012) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the pro forma labor expenses.

1. Actual December 2011 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 2011 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 2011 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2012 (see page 4.3.4). Union costs were escalated using the contractual and target rates found on page 4.3.5. Non-union costs were escalated using the actual rates for 2012.
4. Compensation related to the Annual Incentive Plan is included at the 2012 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 2012 pension and employee benefit expenses are based on either the 2012 actuarial projections or are calculated by using actual December 2011 data escalated to December 2012. 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 2011
Wage and Employee Benefit Adjustment

Account	Description	12 Months Ended December 2011	Annualized		Pro Forma		Ref.
			12 Months Ended December 2011	Adjustment	12 Months Ending December 2012	Adjustment	
5001XX	Regular Ordinary Time	420,965,964	422,162,068	1,196,104	428,928,174	6,766,106	4.3.3
5002XX	Overtime	58,920,379	59,087,792	167,412	60,034,808	947,016	4.3.3
5003XX	Premium Pay	7,225,587	7,246,118	20,530	7,362,253	116,135	4.3.3
	Subtotal for Escalation	487,111,931	488,495,978	1,384,047	496,325,235	7,829,258	4.3.3&4
5005XX	Unused Leave Accrual	2,890,134	2,898,346	8,212	2,944,799	46,453	4.3.6
500600	Temporary/Contract Labor	-	-	-	-	-	
500700	Severance/Redundancy (1)	42,953	42,953	-	42,953	-	
500850	Other Salary/Labor Costs	4,127,597	4,127,597	-	4,127,597	-	
50109X	JO Cutbacks	(1,066,196)	(1,069,226)	(3,029)	(1,086,363)	(17,137)	4.3.6
	Subtotal Bare Labor	493,106,419	494,495,649	1,389,229	502,354,222	7,858,573	
500410	Annual Incentive Plan	27,627,365	27,627,365	-	34,331,148	6,703,783	4.3.6
	Total Incentive	27,627,365	27,627,365	-	34,331,148	6,703,783	
500250	Overtime Meals	1,051,369	1,051,369	-	1,051,369	-	
500400	Bonus and Awards	779,265	779,265	-	779,265	-	4.3.6
501325	Physical Exam	2,671	2,671	-	2,671	-	
502300	Education Assistance	248,697	248,697	-	248,697	-	
580899	Mining Salary/Benefit Credit	(263,000)	(263,000)	-	(263,000)	-	
	Total Other Labor	1,819,003	1,819,003	-	1,819,003	-	
	Subtotal Labor and Incentive	522,552,787	523,942,016	1,389,229	538,504,373	14,562,357	
50110X	Pensions (2)	34,253,193	34,253,193	-	37,044,602	2,791,409	4.3.7
501115	SERP Plan	3,437,312	3,437,312	-	-	(3,437,312)	4.3.7
50115X	Post Retirement Benefits - FAS 106 (2)	15,417,672	15,417,672	-	1,454,632	(13,963,040)	4.3.7
501160	Post Employment Benefits - FAS 112	6,465,294	6,465,294	-	6,587,579	122,285	4.3.7
	Total Pensions	59,573,470	59,573,470	-	45,086,813	(14,486,657)	4.3.7
501102	Pension Administration	117,456	117,456	-	117,456	-	4.3.7
50112X	Medical	59,668,822	59,668,822	-	57,212,564	(2,456,258)	4.3.7
501175	Dental	1,941,815	1,941,815	-	2,236,807	294,992	4.3.7
501200	Vision	254,188	254,188	-	250,945	(3,243)	4.3.7
50122X	Life	927,228	927,228	-	944,766	17,538	4.3.7
501250	401(k)	18,881,380	18,881,380	-	19,671,892	790,513	4.3.7
501251	401(k) Administration	522,057	522,057	-	522,057	-	4.3.7
501252	401(k) Fixed	16,223,530	16,223,530	-	16,530,384	306,854	4.3.7
501275	Accidental Death & Disability	49,868	49,868	-	50,811	943	4.3.7
501300	Long-Term Disability	3,193,897	3,193,897	-	3,254,307	60,410	4.3.7
5016XX	Worker's Compensation	1,617,002	1,617,002	-	1,647,587	30,584	4.3.7
502900	Other Salary Overhead	1,713,198	1,713,198	-	1,713,198	-	4.3.7
	Total Benefits	105,110,442	105,110,442	-	104,152,775	(957,667)	4.3.7
	Subtotal Pensions and Benefits	164,683,912	164,683,912	-	149,239,588	(15,444,324)	4.3.7
580500	Payroll Tax Expense	36,395,438	36,494,681	99,243	37,540,747	1,046,066	4.3.8
580700	Payroll Tax Expense-Unemployment	3,964,496	3,964,496	-	3,964,496	-	
	Total Payroll Taxes	40,359,934	40,459,177	99,243	41,505,243	1,046,066	
	Total Labor	727,596,633	729,085,106	1,488,473	729,249,204	164,098	4.3.9
	Non-Utility and Capitalized Labor	225,310,384	225,771,311	460,926	225,822,126	50,815	4.3.9
	Total Utility Labor	502,286,249	503,313,795	1,027,546	503,427,078	113,283	4.3.9

Page 4.2

Page 4.3

Notes:

- (1) MEHC Transition severance amortization accrual effects are not included.
(2) Pension Curtailment Gain and Pension, Post Retirement Measurement Date Change effects and the Boilermaker Pension Reserve are not included.

Labor (12 months ended December 2011)

Acct	Account Desc.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
5001XX	Reg/Ordinary Time	33,572	32,209	37,990	33,917	34,941	36,166	33,875	36,694	35,802	34,064	35,820	35,915	420,965,964
5002XX	Overtime	3,806	4,508	7,066	4,487	4,499	4,834	4,391	4,983	5,214	4,677	5,085	5,371	58,920,379
5003XX	Premium Pay	363	586	586	618	445	618	685	743	595	559	583	845	7,225,587
Grand Total		37,741	37,303	45,642	39,022	39,885	41,618	38,951	42,419	41,611	39,300	41,488	42,131	487,111,931

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Labor (12 months ended December 2011)

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
2	Officer/Exempt	14,194	13,366	17,163	14,836	14,909	15,679	14,732	15,330	16,020	14,434	15,150	16,173	181,985,233
3	IBEW 125	2,963	3,068	3,511	2,686	2,974	3,017	2,802	3,185	3,097	2,802	3,206	2,802	36,112,633
4	IBEW 659	3,421	3,490	5,058	2,899	3,450	3,695	3,248	3,738	3,669	3,519	3,736	3,317	43,242,186
5	UWUA 197	186	156	320	129	170	185	170	238	239	175	241	163	2,372,555
8	UWUA 127	3,765	3,618	4,175	4,104	4,140	4,259	3,832	4,098	3,921	3,964	4,172	4,183	48,233,944
9	IBEW 57 WY	58	53	61	57	66	67	59	58	58	51	57	73	717,963
11	IBEW 57 PD	7,625	8,026	9,034	8,494	8,356	8,896	8,517	9,744	8,725	8,363	8,700	9,262	103,739,652
12	IBEW 57 PS	3,654	3,729	4,157	3,926	3,904	3,846	3,624	3,868	3,808	3,947	4,138	3,949	46,549,618
13	PCCC Non-Exempt	666	675	694	648	646	661	690	749	700	691	686	708	8,213,064
15	IBEW 57 CT	253	219	350	274	250	253	256	275	271	273	300	310	3,284,774
18	Non-Exempt	954	903	1,118	969	1,019	1,061	1,022	1,136	1,103	1,081	1,102	1,191	12,660,309
Grand Total		37,741	37,303	45,642	39,022	39,885	41,618	38,951	42,419	41,611	39,300	41,488	42,131	487,111,931

Annualization Increase

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
2	Officer/Exempt	1.96%											
3	IBEW 125									1.00%			
4	IBEW 659									1.25%			
5	UWUA 197						1.50%						
8	UWUA 127										1.50%		
9	IBEW 57 WY							1.50%					
11	IBEW 57 PD		1.75%										
12	IBEW 57 PS		1.75%										
13	PCCC Non-Exempt												
15	IBEW 57 CT							1.75%					
18	Non-Exempt	1.96%											

December 2011 Annualized Labor

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
2	Officer/Exempt	14,194	13,366	17,163	14,836	14,909	15,679	14,732	15,330	16,020	14,434	15,150	16,173	181,985,233
3	IBEW 125	2,993	3,099	3,546	2,713	3,004	3,047	2,830	3,217	3,097	2,802	3,206	2,802	36,354,691
4	IBEW 659	3,464	3,534	5,121	2,936	3,493	3,741	3,289	3,785	3,669	3,519	3,736	3,317	43,604,694
5	UWUA 197	189	158	325	131	172	185	170	238	239	175	241	163	2,386,964
8	UWUA 127	3,822	3,672	4,238	4,166	4,203	4,323	3,889	4,160	3,980	3,964	4,172	4,183	48,772,653
9	IBEW 57 WY	59	54	62	58	67	68	59	58	58	51	57	73	723,386
11	IBEW 57 PD	7,758	8,026	9,034	8,494	8,356	8,896	8,517	9,744	8,725	8,363	8,700	9,262	103,873,083
12	IBEW 57 PS	3,718	3,729	4,157	3,926	3,904	3,846	3,624	3,868	3,808	3,947	4,138	3,949	46,613,564
13	PCCC Non-Exempt	666	675	694	648	646	661	690	749	700	691	686	708	8,213,064
15	IBEW 57 CT	258	223	357	279	254	253	256	275	271	273	300	310	3,308,337
18	Non-Exempt	954	903	1,118	969	1,019	1,061	1,022	1,136	1,103	1,081	1,102	1,191	12,660,309
Grand Total		38,076	37,438	45,815	39,155	40,028	41,760	39,077	42,559	41,670	39,300	41,488	42,131	488,495,978

Ref. 4.3.2

Pro Forma Increase to December 2012

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
2	Officer/Exempt	1.93%											
3	IBEW 125		1.50%										
4	IBEW 659				1.50%								
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							1.76%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt												
15	IBEW 57 CT						2.00%						
18	Non-Exempt	1.93%											

Pro Forma Labor December 2012

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
2	Officer/Exempt	14,468	13,624	17,494	15,123	15,196	15,981	15,016	15,626	16,329	14,712	15,442	16,485	185,497,548
3	IBEW 125	2,992	3,145	3,599	2,753	3,049	3,092	2,872	3,265	3,144	2,844	3,254	2,844	36,855,116
4	IBEW 659	3,464	3,534	5,121	2,980	3,546	3,797	3,338	3,841	3,724	3,572	3,792	3,366	44,076,977
5	UWUA 197	189	158	325	131	172	189	173	243	244	179	246	167	2,415,203
8	UWUA 127	3,822	3,672	4,238	4,166	4,203	4,323	3,889	4,160	3,980	4,043	4,256	4,267	49,019,054
9	IBEW 57 WY	59	54	62	58	67	68	60	59	59	52	58	74	729,659
11	IBEW 57 PD	7,758	8,186	9,215	8,664	8,523	9,074	8,687	9,939	8,899	8,531	8,874	9,447	105,795,383
12	IBEW 57 PS	3,718	3,804	4,240	4,004	3,982	3,923	3,696	3,946	3,884	4,025	4,220	4,028	47,471,475
13	PCCC Non-Exempt	666	675	694	648	646	661	690	749	700	691	686	708	8,213,064
15	IBEW 57 CT	258	223	357	279	254	258	262	280	276	278	306	317	3,347,104
18	Non-Exempt	973	920	1,140	988	1,039	1,082	1,042	1,158	1,124	1,102	1,123	1,214	12,904,653
Grand Total		38,368	37,995	46,484	39,793	40,678	42,448	39,726	43,265	42,364	40,030	42,258	42,916	496,325,235

Ref. 4.3.2

PacifiCorp
 Results of Operations - December 2011
 Wage and Employee Benefit Adjustment

Labor Increases - January 2011 through December 2012

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, 2010 is shown as effective on January 1, 2011.

12 Months Ended December 2011

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	
2	Officer/Exempt	1.96%												(1)
3	IBEW 125									1.00%				(2)
4	IBEW 659									1.25%				(2)
5	UWUA 197						1.50%							(2)
8	UWUA 127										1.50%			(2)
9	IBEW 57 WY							1.50%						(2)
11	IBEW 57 PD		1.75%											(2)
12	IBEW 57 PS		1.75%											(2)
13	PCCC Non-Exempt													(2)
15	IBEW 57 CT						1.75%							(2)
18	Non-Exempt	1.96%												(1)

12 Months Ended December 2012

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	
2	Officer/Exempt	1.93%												(1)
3	IBEW 125		1.50%											(2)
4	IBEW 659				1.50%									(2)
5	UWUA 197						2.00%							(2)
8	UWUA 127										2.00%			(2)
9	IBEW 57 WY							1.76%						(3)
11	IBEW 57 PD		2.00%											(2)
12	IBEW 57 PS		2.00%											(2)
13	PCCC Non-Exempt													(2)
15	IBEW 57 CT						2.00%							(2)
18	Non-Exempt	1.93%												(1)

- (1) Overall Actual
- (2) Labor increase supported by union contracts
- (3) Labor increase supported by planning targets

PacifiCorp
Results of Operations - December 2011
Wage and Employee Benefit Adjustment

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay December 2011 - ACTUAL	487,111,931	4.3.2
Regular Time/Overtime/Premium Pay December 2011 - ANNUALIZED	488,495,978	4.3.2
% Increase	0.28%	
Regular Time/Overtime/Premium Pay December 2012 - PRO FORMA	496,325,235	4.3.2
% Increase	1.60%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2011 Actual	Annual Increase	December 2011 Annualized	Annualization Adjustment	Pro Forma Increase	December 2012 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,890,134	0.28%	2,898,346	8,212	1.60%	2,944,799	46,453	4.3.2
JO Cutbacks	50109X	(1,066,196)	0.28%	(1,069,226)	(3,029)	1.60%	(1,086,363)	(17,137)	4.3.2
		1,823,938		1,829,120	5,182		1,858,436	29,316	

Annual Incentive Plan Escalation

Description	Account	December 2011 Actual	December 2012 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	27,627,365	34,331,148	6,703,783	4.3.2

PacifiCorp
 Results of Operations December 2011
 Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2011 Net of Joint Venture	Actual December 2011 GROSS	December 2012 Projected GROSS	December 2012 Projected Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions - FAS 87	34,253,193	35,044,134	37,900,000	37,044,602	2,791,409	4.3.2
501115	SERP Plan	3,437,312	3,437,312	-	-	(3,437,312)	4.3.2
50115X	Post Retirement Benefits - FAS 106	15,417,672	15,898,532	1,500,000	1,454,632	(13,963,040)	4.3.2
501160	Post Employment Benefits - FAS 112	6,465,294	6,660,117	6,786,087	6,587,579	122,285	4.3.2
	Subtotal	59,573,470	61,040,095	46,186,087	45,086,813	(14,486,657)	4.3.2
501102	Pension Administration	117,456	117,989	117,989	117,456	-	4.3.2
50112X	Medical	59,668,822	61,557,261	59,023,266	57,212,564	(2,456,258)	4.3.2
501175	Dental	1,941,815	2,016,398	2,322,720	2,236,807	294,992	4.3.2
501200	Vision	254,188	264,245	260,874	250,945	(3,243)	4.3.2
50122X	Life	927,228	955,738	973,815	944,766	17,538	4.3.2
501250	401(k)	18,881,380	19,522,982	20,340,357	19,671,892	790,513	4.3.2
501251	401(k) Administration	522,057	537,789	537,789	522,057	-	4.3.2
501252	401(k) Fixed	16,223,530	16,977,327	17,298,439	16,530,384	306,854	4.3.2
501275	Accidental Death & Disability	49,868	50,412	51,366	50,811	943	4.3.2
501300	Long-Term Disability	3,193,897	3,290,142	3,352,372	3,254,307	60,410	4.3.2
5016XX	Worker's Compensation	1,617,002	1,663,362	1,694,823	1,647,587	30,584	4.3.2
502900	Other Salary Overhead	1,713,198	1,714,589	1,714,589	1,713,198	-	4.3.2
	Subtotal	105,110,442	108,668,233	107,688,397	104,152,775	(957,667)	4.3.2
	Grand Total	164,683,912	169,708,329	153,874,484	149,239,588	(15,444,324)	4.3.2
					Ref 4.3.2	Ref 4.3.2	

PacifiCorp
Results of Operations December 2011
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on December 2011 Annualized Labor		Reference
Annualized Wages Adjustment	1,389,229	4.3.2
Annualized Incentive Adjustment	-	4.3.2
	<u>1,389,229</u>	
Medicare Rate (no cap)	1.45%	
	<u>20,144</u>	
Social Security Rate	6.20%	
	<u>86,132</u>	
Percentage of Social Security Eligible Wages	91.84%	
	<u>79,100</u>	
Total FICA Tax	<u>99,243</u>	4.3.2
FICA Calculated on December 2012 Pro Forma Labor		
Pro Forma Wages Adjustment	7,858,573	4.3.2
Pro Forma Incentive Adjustment	6,703,783	4.3.2
	<u>14,562,357</u>	
Medicare Rate (no cap)	1.45%	
	<u>211,154</u>	
Social Security Rate	6.20%	
	<u>902,866</u>	
Percentage of Social Security Eligible Wages	92.47%	
	<u>834,911</u>	
Total FICA Tax	<u>1,046,066</u>	4.3.2

PacifiCorp
Results of Operations - December 2011
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 2011	% Of Total		12 Months Ended December 2011	12 Months Ending December 2012			
500SG	81,523,532	11.20%	166,776	81,690,308	18,386	81,708,694		
501SE	(60,612)	-0.01%	(124)	(60,736)	(14)	(60,749)		
512SG	47,091,904	6.47%	96,338	47,188,241	10,621	47,198,862		
535SG-P	8,793,825	1.21%	17,990	8,811,815	1,983	8,813,798		
535SG-U	6,075,361	0.83%	12,429	6,087,789	1,370	6,089,159		
545SG-P	2,612,913	0.36%	5,345	2,618,259	589	2,618,848		
545SG-U	1,089,819	0.15%	2,229	1,092,048	246	1,092,294		
548SG	8,513,748	1.17%	17,417	8,531,165	1,920	8,533,085		
553SG	3,026,135	0.42%	6,191	3,032,326	682	3,033,008		
557SG	34,915,812	4.80%	71,429	34,987,241	7,875	34,995,116		
560SG	16,067,638	2.21%	32,870	16,100,508	3,624	16,104,132		
571SG	8,485,436	1.17%	17,359	8,502,795	1,914	8,504,709		
580CA	1,154,267	0.16%	2,361	1,156,628	260	1,156,889		
580IDU	963,282	0.13%	1,971	965,252	217	965,470		
580OR	9,759,978	1.34%	19,966	9,779,945	2,201	9,782,146		
580SNPD	32,320,364	4.44%	66,119	32,386,483	7,289	32,393,773		
580UT	9,126,724	1.25%	18,671	9,145,395	2,058	9,147,453		
580WA	1,870,513	0.26%	3,827	1,874,339	422	1,874,761		
580WYP	1,856,387	0.26%	3,798	1,860,185	419	1,860,603		
580WYU	231,103	0.03%	473	231,576	52	231,628		
593CA	2,064,451	0.28%	4,223	2,068,674	466	2,069,140		
593IDU	3,692,471	0.51%	7,554	3,700,025	833	3,700,858		
593OR	14,739,986	2.03%	30,154	14,770,141	3,324	14,773,465		
593SNPD	8,496,468	1.17%	17,382	8,513,850	1,916	8,515,766		
593UT	19,414,971	2.67%	39,718	19,454,689	4,379	19,459,068		
593WA	2,360,264	0.32%	4,828	2,365,093	532	2,365,625		
593WYP	2,899,393	0.40%	5,931	2,905,324	654	2,905,978		
593WYU	584,732	0.08%	1,196	585,928	132	586,060		
903CA	919,401	0.13%	1,881	921,282	207	921,490		
903CN	36,486,461	5.01%	74,642	36,561,103	8,229	36,569,332		
903IDU	1,584,448	0.22%	3,241	1,587,689	357	1,588,047		
903OR	9,892,042	1.36%	20,237	9,912,278	2,231	9,914,509		
903UT	6,474,808	0.89%	13,246	6,488,054	1,460	6,489,514		
903WA	1,271,446	0.17%	2,601	1,274,047	287	1,274,334		
903WYP	1,566,514	0.22%	3,205	1,569,719	353	1,570,072		
903WYU	287,081	0.04%	587	287,669	65	287,734		
908CA	66,006	0.01%	135	66,141	15	66,156		
908CN	2,654,293	0.36%	5,430	2,659,723	599	2,660,322		
908IDU	494,641	0.07%	1,012	495,653	112	495,765		
908OR	1,790,085	0.25%	3,662	1,793,747	404	1,794,150		
908OTHER	32,542	0.00%	67	32,609	7	32,616		
908UT	2,514,471	0.35%	5,144	2,519,615	567	2,520,182		
908WA	434,875	0.06%	890	435,765	98	435,863		
908WYP	1,036,038	0.14%	2,119	1,038,157	234	1,038,391		
920CA	56,762	0.01%	116	56,879	13	56,891		
920IDU	501,501	0.07%	1,026	502,527	113	502,640		
920OR	390,547	0.05%	799	391,346	88	391,434		
920SO	98,785,435	13.58%	202,089	98,987,524	22,280	99,009,803		
920UT	1,022,394	0.14%	2,092	1,024,485	231	1,024,716		
920WA	592,717	0.08%	1,213	593,929	134	594,063		
920WYP	1,011,343	0.14%	2,069	1,013,412	228	1,013,640		
935CA	(21,878)	0.00%	(45)	(21,923)	(5)	(21,928)		
935OR	(1,920)	0.00%	(4)	(1,924)	(0)	(1,924)		
935SO	2,796,224	0.38%	5,720	2,801,945	631	2,802,575		
935UT	472	0.00%	1	473	0	473		
935WA	(14,487)	0.00%	(30)	(14,517)	(3)	(14,520)		
935WYU	(8,881)	0.00%	(18)	(8,899)	(2)	(8,901)		
Utility Labor	502,286,249	69.03%	1,027,546	503,313,795	113,283	503,427,078	Ref. Page 4.3.2	
Non-Utility/Capital	225,310,384	30.97%	460,926	225,771,311	50,815	225,822,126	Ref. Page 4.3.2	
Total	727,596,633	100.00%	1,488,473	729,085,106	164,098	729,249,204	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	(3,195,299)	SG	26.407%	(843,776)	4.4.1
Other Purchased Power	557	1	(6,074,644)	SG	26.407%	(1,604,119)	4.4.1
Advertising	909	1	(3,718)	CN	30.617%	(1,138)	4.4.1
Misc. General Expense	930	1	(3,256)	SO	27.721%	(903)	4.4.1
Other Purchased Power	557	1	9,269,943	ID	Situs	-	4.4.1
Advertising	909	1	3,718	ID	Situs	-	4.4.1
Misc. General Expense	930	1	3,256	ID	Situs	-	4.4.1
			<u>(0)</u>			<u>(2,449,936)</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 2011
Idaho Irrigation Load Control

	<u>FERC</u> <u>Account</u>	<u>Factor</u>	<u>Amount</u>
Idaho Irrigation Load Control Incentive Payments	557	SG	6,074,644
Irrigation Load Control Program Costs	557	SG	3,195,299
Irrigation Load Control Program Costs	909	CN	3,718
Irrigation Load Control Program Costs	930	SO	3,256
			<u>9,276,916</u>
			Ref. 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
1) Boilermaker Pension Reserve	557	2	(4,302,803)	SE	24.481%	(1,053,364)	4.5.1
2) Jim Bridger Turbine Upgrade	557	2	3,033,000	SG	26.407%	800,918	4.5.1
3) Correction of DSM Charges	908	2	(64,622)	WA	Situs	-	4.5.1
	908	2	(325)	UT	Situs	-	4.5.1
4) Rev of Accrual for New Review Prog	557	2	1,000,000	SG	26.407%	264,068	4.5.1

Description of Adjustment:

A variety of accounting entries were made to expense accounts during the 12-months ended December 2011 that are non-recurring in nature or relate to a prior period. These transactions are removed to normalize the results of operations. A description of each item is provided on page 4.5.1.

PacifiCorp
 Results of Operations - December 2011
 Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	6/21/2011	Boilermaker Pension Reserve: The Company withdrew from the Boilermaker Pension reserve at Bridger Plant. The entry establishing a contingent liability for indemnification of the union needs to be removed from results as non-recurring. The Company may need to request recovery in the future depending on the outcome.	557	SE	4,302,803	Ref 4.5
2	12/13/2011	Jim Bridger Unit 2, 3 and 4 turbine upgrades: To reverse the CWIP Reserve for the potential impairment of Jim Bridger and Huntington 2 Turbine Upgrade projects, accrued in prior months in anticipation of a renegotiation of the contract with Mechanical Dynamics & Analysis (MD&A). Since the renegotiated MD&A contract was executed in December, this reserve was reversed.	557	SG	(3,033,000)	Ref 4.5
3	10/31/2011	Correction of DSM charges: The Company corrected DSM expenses that should have been charged to DSM Regulatory assets in October 2011. The expenses credited that relate to 2010 need to be removed as out-of-period.	908	WA	64,622	Ref 4.5
				UT	325	Ref 4.5
4	9/29/2011	EPA and DOJ Accrual under New Review Program: The EPA and DOJ reviewed the plant upgrades and considered whether they were too major to fit under the Company's existing permits. Accordingly, in April 2009 the Company accrued a potential fee. In September 2011 it was determined this accrual was no longer necessary.	557	SG	(1,000,000)	Ref 4.5
Total					334,750	Ref 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove DSM Revenue	456	1	(1,785,661)	CA	Situs	-	
	456	1	(49,303,455)	UT	Situs	-	
	456	1	(5,356,975)	ID	Situs	-	
	456	1	(8,883,682)	WA	Situs	-	
	456	1	(3,888,523)	WYE	Situs	-	
	456	1	<u>(22,316,839)</u>	OR	Situs	<u>(22,316,839)</u>	
			<u>(91,535,136)</u>			<u>(22,316,839)</u>	4.6.1
Adjustment to Expense:							
Remove DSM Amortization Expense	908	1	(1,785,661)	CA	Situs	-	
	908	1	(5,356,975)	ID	Situs	-	
	908	1	(22,316,839)	OR	Situs	(22,316,839)	
	908	1	(49,303,455)	UT	Situs	-	
	908	1	(8,883,682)	WA	Situs	-	
	908	1	<u>(3,888,523)</u>	WYE	Situs	<u>-</u>	
			<u>(91,535,136)</u>			<u>(22,316,839)</u>	4.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(9,654,869)	SO	27.721%	(2,676,457)	
Schedule M Adjustment	SCHMDT	1	(14,795)	OR	Situs	(14,795)	
Deferred Tax Expense	41110	1	3,664,119	SO	27.721%	1,015,742	
Deferred Tax Expense	41010	1	(5,615)	OR	Situs	(5,615)	
13 Mos Average	283	1	2,151,090	SO	27.721%	596,310	
13 Mos Average	190	1	(887,238)	OR	Situs	(887,210)	

Description of Adjustment:

This adjustment removes revenues and expenses that are related to DSM programs, the costs of which are recovered through a surcharge on customer bills.

Remove DSM Revenue:

FERC Account	Description	Allocation	Unadjusted Actuals
456	DSM Revenue - CA SBC	CA	1,785,661
	DSM Revenue - Utah SBC Offset	UT	49,303,455
	DSM REV - ID SBC	IDU	5,356,975
	DSM Revenue - WA SBC	WA	8,883,682
	DSM REV - WY SBC CAT 1 (SCH 2)	WYP	3,888,523
	DSM Revenue OR ECC	OR	22,316,839
			<u>91,535,136</u>

Ref. 4.6

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	Unadjusted Actuals
908	CA DSM AMORT-SBC/ECC	CA	1,785,661
	IDU DSM AMORT-SBC/ECC	IDU	5,356,975
	OR DSM AMORT-SBC/ECC	OR	22,316,839
	UT DSM AMORT-SBC/ECC	UT	49,303,455
	WA DSM AMORT-SBC/ECC	WA	8,883,682
	WYP DSM AMORT-SBC/ECC	WYP	3,888,523
			<u>91,535,136</u>

Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
<u>Remove expense charged when Tarriff Rider Reg assets amortized</u>							
GRID West - Oregon	904	1	(393,344)	OR	Situs	(393,344)	4.7.1
MEHC Transition Plan - 2006	920	1	(2,094,839)	OR	Situs	(2,094,839)	4.7.2
Oregon Independent Evaluator Fees	557	1	(447,471)	SG	26.407%	(118,163)	4.7.3
Tax Adjustments:							
13 Mo Avg ADIT Bal - Accr CIC Severance	190	1	9,805	SO	27.721%	2,718	
Sch M Adjust - OR RTO Grid West N/R	SCHMAT	1	(382,521)	OR	Situs	(382,521)	
Deferred Tax Expense	41110	1	145,171	OR	Situs	145,171	
13 Mos Average ADIT Balance	283	1	(25,288)	OR	Situs	(25,288)	
13 Mos Avg ADIT Balance - GRID WEST	283	1	(396,461)	SG	26.407%	(104,693)	
13-Month Avg Accum Def Tax - Pension	283	1	580,434	OR	Situs	580,434	
13-Month Avg Accum Def Tax - Pension	283	1	(3,050,888)	OR	Situs	(3,050,888)	

Description of Adjustment:

In UE 210, the Company agreed to set up tarriff riders to collect the balance of the GRID - West Reg Asset and the Oregon MEHC Transition Plan Reg Asset . These tarriff 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 2011
 New Tariff Rider Adjustment
 Oregon Grid West Loan - Account 187081

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

Period	Account	Text	RefDoc.No.	FERC Acct	Locatn	Allocator	Amount	Pstng Date
001	550785	Rev OR RTO Grid West NR est amor - Dec 10	120486179	9040000	000108	OR	(31,000)	01/13/2011
001	550785	OR RTO Grid West NR est amort - Jan 11	120486179	9040000	000108	OR	35,000	01/13/2011
001	550785	OR RTO Grid West NR actual amort - Dec 10	120486179	9040000	000108	OR	37,829	01/13/2011
002	550785	Rev OR RTO Grid West NR est amor - Jan 11	120575316	9040000	000108	OR	(35,000)	02/15/2011
002	550785	OR RTO Grid West NR est amort - Feb 11	120575316	9040000	000108	OR	38,000	02/15/2011
002	550785	OR RTO Grid West NR actual amort - Jan 11	120575316	9040000	000108	OR	38,980	02/15/2011
003	550785	Rev OR RTO Grid West NR est amor - Feb 11	120634046	9040000	000108	OR	(38,000)	03/10/2011
003	550785	OR RTO Grid West NR est amort - Mar 11	120634046	9040000	000108	OR	34,000	03/10/2011
003	550785	OR RTO Grid West NR actual amort - Feb 11	120634046	9040000	000108	OR	33,770	03/10/2011
004	550785	Rev OR RTO Grid West NR est amor - Mar 11	120940974	9040000	000108	OR	(34,000)	04/13/2011
004	550785	OR RTO Grid West NR est amort - Apr 11	120940974	9040000	000108	OR	35,000	04/13/2011
004	550785	OR RTO Grid West NR actual amort - Mar 11	120940974	9040000	000108	OR	35,072	04/13/2011
005	550785	Rev OR RTO Grid West NR est amor - Apr 11	121029671	9040000	000108	OR	(35,000)	05/17/2011
005	550785	OR RTO Grid West NR est amort - May 11	121029671	9040000	000108	OR	31,000	05/17/2011
005	550785	OR RTO Grid West NR actual amort - Apr 11	121029671	9040000	000108	OR	31,424	05/17/2011
006	550785	Rev OR RTO Grid West NR est amor - May 11	121098946	9040000	000108	OR	(31,000)	06/13/2011
006	550785	OR RTO Grid West NR est amort - June 11	121098946	9040000	000108	OR	30,000	06/13/2011
006	550785	OR RTO Grid West NR actual amort - May 11	121098946	9040000	000108	OR	30,429	06/13/2011
007	550785	Rev OR RTO Grid West NR est amor - Jun 11	121416083	9040000	000108	OR	(30,000)	07/20/2011
007	550785	OR RTO Grid West NR est amort - July 11	121416083	9040000	000108	OR	30,000	07/20/2011
007	550785	OR RTO Grid West NR actual amort - Jun 11	121416083	9040000	000108	OR	29,693	07/20/2011
008	550785	Rev OR RTO Grid West NR est amor - July 11	121499222	9040000	000108	OR	(30,000)	08/16/2011
008	550785	OR RTO Grid West NR est amort - Aug 11	121499222	9040000	000108	OR	29,000	08/16/2011
008	550785	OR RTO Grid West NR actual amort - July 11	121499222	9040000	000108	OR	30,121	08/16/2011
009	550785	Rev OR RTO Grid West NR est amor - Aug 11	121592691	9040000	000108	OR	(29,000)	09/21/2011
009	550785	OR RTO Grid West NR est amort - Sep 11	121592691	9040000	000108	OR	30,000	09/21/2011
009	550785	OR RTO Grid West NR actual amort - Aug 11	121592691	9040000	000108	OR	31,866	09/21/2011
010	550785	Rev OR RTO Grid West NR est amor - Sept 11	121888660	9040000	000108	OR	(30,000)	10/17/2011
010	550785	OR RTO Grid West NR est amort - Oct 11	121888660	9040000	000108	OR	32,000	10/17/2011
010	550785	OR RTO Grid West NR actual amort - Sept 11	121888660	9040000	000108	OR	32,369	10/17/2011
011	550785	OR RTO Grid West NR rev est amor - Oct 11	121985745	9040000	000108	OR	(32,000)	11/15/2011
011	550785	OR RTO Grid West NR est amort - Nov 11	121985745	9040000	000108	OR	31,000	11/15/2011
011	550785	OR RTO Grid West NR actual amort - Oct 11	121985745	9040000	000108	OR	29,060	11/15/2011
012	550785	OR RTO Grid West NR rev est amor - Nov 11	122089445	9040000	000108	OR	(31,000)	12/19/2011
012	550785	OR RTO Grid West NR est amort - Dec 11	122089445	9040000	000108	OR	32,500	12/19/2011
012	550785	OR RTO Grid West NR actual amort - Nov 11	122089445	9040000	000108	OR	31,231	12/19/2011

393,344

Ref 4.7

PacifiCorp
 Results of Operations - December 2011
 New Tariff Rider Adjustment
 MEHC Transition Costs - Account 187214

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

Period	Account	Text	RefDoc.No.	FERC Acct	Locatn	Allocator	Amount	Pstng Date
001	500700	Reverse OR-MEHC 2006 Tran Costs est amort-Dec 10	120518317	9200000	000108	OR	(165,000)	01/28/2011
001	500700	Record OR-MEHC 2006 Tran Costs est amort-Jan 11	120518317	9200000	000108	OR	185,000	01/28/2011
001	500700	Record OR-MEHC 2006 Tran Costs Dec-10 actual amort	120518317	9200000	000108	OR	201,756	01/28/2011
002	500700	Reverse OR-MEHC 2006 Tran Costs est amort-Jan 11	120575318	9200000	000108	OR	(185,000)	02/15/2011
002	500700	Record OR-MEHC 2006 Tran Costs est amort-Feb 11	120575318	9200000	000108	OR	205,000	02/15/2011
002	500700	Record OR-MEHC 2006 Tran Costs Jan 11 actual amort	120575318	9200000	000108	OR	207,892	02/15/2011
003	500700	Reverse OR-MEHC 2006 Tran Costs est amort-Feb 11	120634053	9200000	000108	OR	(205,000)	03/10/2011
003	500700	Record OR-MEHC 2006 Tran Costs est amort-Mar 11	120634053	9200000	000108	OR	185,000	03/10/2011
003	500700	Record OR-MEHC 2006 Tran Costs Feb 11 actual amort	120634053	9200000	000108	OR	180,102	03/10/2011
004	500700	Reverse OR-MEHC 2006 Tran Costs est amort-Mar 11	120940981	9200000	000108	OR	(185,000)	04/13/2011
004	500700	Record OR-MEHC 2006 Tran Costs est amort-Apr 11	120940981	9200000	000108	OR	182,000	04/13/2011
004	500700	Record OR-MEHC 2006 Tran Costs Mar 11 actual amort	120940981	9200000	000108	OR	187,055	04/13/2011
005	500700	Reverse OR-MEHC 2006 Tran Costs est amort-Apr 11	121029672	9200000	000108	OR	(182,000)	05/17/2011
005	500700	Record OR-MEHC 2006 Tran Costs est amort-May 11	121029672	9200000	000108	OR	167,000	05/17/2011
005	500700	Record OR-MEHC 2006 Tran Costs Apr 11 actual amort	121029672	9200000	000108	OR	167,595	05/17/2011
006	500700	Reverse OR-MEHC 2006 Tran Costs est amort-May 11	121107062	9200000	000108	OR	(167,000)	06/14/2011
006	500700	Record OR-MEHC 2006 Tran Costs est amort-June 11	121107062	9200000	000108	OR	160,000	06/14/2011
006	500700	Record OR-MEHC 2006 Tran Costs May 11 actual amort	121107062	9200000	000108	OR	162,285	06/14/2011
007	500700	Reverse OR-MEHC 2006 Tran Costs est amort-June 11	121416089	9200000	000108	OR	(160,000)	07/20/2011
007	500700	Record OR-MEHC 2006 Tran Costs est amort-July 11	121416089	9200000	000108	OR	160,000	07/20/2011
007	500700	Record OR-MEHC 2006 Tran Costs Jun 11 actual amort	121416089	9200000	000108	OR	158,354	07/20/2011
008	500700	Reverse OR-MEHC 2006 Tran Costs est amort-July 11	121499218	9200000	000108	OR	(160,000)	08/16/2011
008	500700	Record OR-MEHC 2006 Tran Costs est amort-Aug 11	121499218	9200000	000108	OR	159,000	08/16/2011
008	500700	Record OR-MEHC 2006 Tran Costs Jul 11 actual amort	121499218	9200000	000108	OR	160,656	08/16/2011
009	500700	Reverse OR-MEHC 2006 Tran Costs est amort-Aug 11	121595042	9200000	000108	OR	(159,000)	09/21/2011
009	500700	Record OR-MEHC 2006 Tran Costs est amort-Sep 11	121595042	9200000	000108	OR	165,000	09/21/2011
009	500700	Record OR-MEHC 2006 Tran Costs Aug 11 actual amort	121595042	9200000	000108	OR	169,951	09/21/2011
010	500700	Reverse OR-MEHC 2006 Tran Costs est amort-Sep 11	121884216	9200000	000108	OR	(165,000)	10/12/2011
010	500700	Record OR-MEHC 2006 Tran Costs est amort-Oct 11	121884216	9200000	000108	OR	174,000	10/12/2011
010	500700	Record OR-MEHC 2006 Tran Costs Sep 11 actual amort	121884216	9200000	000108	OR	172,634	10/12/2011
011	500700	OR-MEHC 2006 Tran Costs reverse est amort-Oct 11	121985746	9200000	000108	OR	(174,000)	11/15/2011
011	500700	OR-MEHC 2006 Tran Costs est amort-Nov 11	121985746	9200000	000108	OR	160,000	11/15/2011
011	500700	OR-MEHC 2006 Tran Costs Oct 11 actual amort	121985746	9200000	000108	OR	154,986	11/15/2011
012	500700	OR-MEHC 2006 Tran Costs reverse est amort-Nov 11	122092170	9200000	000108	OR	(160,000)	12/20/2011
012	500700	OR-MEHC 2006 Tran Costs est amort-Dec 11	122092170	9200000	000108	OR	170,000	12/20/2011
012	500700	OR-MEHC 2006 Tran Costs Nov 11 actual amort	122092170	9200000	000108	OR	166,573	12/20/2011
							2,094,839	

Ref 4.7

PacifiCorp
 Results of Operations - December 2011
 New Tariff Rider Adjustment
 Oregon Independent Evaluator Fees - Account 187957

This Regulatory asset should not affect results of operations since it is being collected through an Oregon Tarriff Rider.
 Remove Costs charged to expense in unadjusted results when the Oregon Independent Evaluator Fees were amortized:

<u>Period</u>	<u>Account</u>	<u>RefDoc.No.</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Allocator</u>	<u>Text</u>	<u>Amount</u>	<u>Pstng Date</u>
001	530055	120552425	5570000	000001	SG	OR Independent Evaluator reverse est amor- Dec 10	(75,000)	01/31/2011
001	530055	120552425	5570000	000001	SG	OR Independent Evaluator est amor for Jan 11	95,000	01/31/2011
001	530055	120552425	5570000	000001	SG	OR Independent Evaluator actual amor - Dec 10	88,268	01/31/2011
002	530055	120622765	5570000	000001	SG	OR Independent Evaluator reverse est amor- Jan 11	(95,000)	02/28/2011
002	530055	120622765	5570000	000001	SG	OR Independent Evaluator est amor for Feb 11	92,000	02/28/2011
002	530055	120622765	5570000	000001	SG	OR Independent Evaluator actual amor - Jan 11	90,953	02/28/2011
003	530055	120707080	5570000	000001	SG	OR Independent Evaluator reverse est amor- Feb 11	(92,000)	03/31/2011
003	530055	120707080	5570000	000001	SG	OR Independent Evaluator est amor for Mar 11	80,000	03/31/2011
003	530055	120707080	5570000	000001	SG	OR Independent Evaluator actual amor - Feb 11	78,797	03/31/2011
004	530055	120997998	5570000	000001	SG	OR Independent Evaluator reverse est amor- Mar 11	(80,000)	04/30/2011
004	530055	120997998	5570000	000001	SG	OR Independent Evaluator est amor for Apr 11	75,000	04/30/2011
004	530055	120997998	5570000	000001	SG	OR Independent Evaluator actual amor - Mar 11	81,836	04/30/2011
005	530055	121079886	5570000	000001	SG	OR Independent Evaluator reverse est amor- Apr 11	(75,000)	05/31/2011
005	530055	121079886	5570000	000001	SG	OR Independent Evaluator est amor for May 11	70,000	05/31/2011
005	530055	121079886	5570000	000001	SG	OR Independent Evaluator actual amor - Apr 11	73,324	05/31/2011
006	530055	121169315	5570000	000001	SG	OR Independent Evaluator reverse est amor- May 11	(70,000)	06/30/2011
006	530055	121169315	5570000	000001	SG	OR Independent Evaluator actual amor - May 11	70,912	06/30/2011
007	530055	121460973	5570000	000001	SG	OR Independent Evaluator actual amor - June 11	38,228	07/31/2011
008	530055	121555351	5570000	000001	SG	OR Independent Evaluator actual amor - July 11	153	08/31/2011

447,471

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:							
Miscellaneous General Expenses	930	1	(154,278)	SO	27.721%	(42,768)	

Adjustment Detail

MEHC Cross Charge booked Above the Line - 12 ME Dec 2011	8,236,848	4.8.1
Remove SERP Charges Included Above the Line	(154,278)	
Adjusted MEHC Cross Charge	<u>8,082,570</u>	

Description of Adjustment:

The portion of the intercompany administrative service agreement related to the Supplemental Executive Retirement Plan (SERP) and legislative activity are removed by this adjustment.

PacifiCorp
Results of Operations - December 2011
Intercompany Administrative Service Agreement

<u>Department</u>	<u>Amount</u>
CEO	1,559,794
Communication	314,169
Environmental	307,081
Finance & Accounting	1,594,801
General Services	940,248
Human Resources	873,267
Information Technology	1,383,193
Legal	323,346
Purchasing	408,885
Regulation	91,469
Tax	440,594
	<u>8,236,848</u>
	Ref 4.8

	<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:							
<u>Change in Third Party Liability insurance due to the end of captive insurance coverage:</u>							
Remove capt. Liab. Ins. from results	925	3	(174,605)	SO	27.721%	(48,403)	4.9.1
Remove captive ins. reimbursements	925	3	530,000	SO	27.721%	146,923	4.9.2
Rem. Acc. for OR liab. res. from base	925	1	(186,354)	SO	27.721%	(51,660)	4.9.3
Adjusted accrual for OR liab. reserve	925	1	153,083	OR	Situs	153,083	
Adjustment to Rate Base:							
Remove OR liab. Res. from base results	186M	1	68,489	OR	Situs	68,489	4.9.3
Adjusted Oregon liability reserve	186M	1	(60,127)	OR	Situs	(60,127)	
Adjustment to Expense:							
<u>Change in Property Insurance due to the end of captive insurance coverage:</u>							
Rem. Capt. Prem. and accr. from base	924	3	(8,804,856)	SO	27.721%	(2,440,822)	4.9.5
Rem. post-capt. accr. from base per.	924	3	(3,958,011)	OR	Situs	(3,958,011)	4.9.5
Annual accrual for property damage expense:							
Property Insurance - Transmission	924	3	115,531	SG	26.407%	30,508	4.9.5
Property Insurance - OR Distribution	924	3	4,507,220	OR	Situs	4,507,220	4.9.5
Property Insurance - Non-T&D	924	3	654,585	SG	26.407%	172,855	4.9.5
Remove entries - CA CEMA Reg asset	924	1	(1,164,006)	SO	27.721%	(322,678)	4.9.6
<u>Correct erroneous allocation of accrual of damages</u>							
System allocation	924	1	183,732	SO	27.721%	50,933	4.9.7
California allocation	924	1	(65,941)	CA	Situs	-	4.9.7
Oregon allocation	924	1	(117,792)	OR	Situs	(117,792)	4.9.7
Adjustment to Tax:							
Schedule M Adjustment	SCHMAP	3	(1,536,178)	SO	27.721%	(425,849)	
Schedule M Adjustment	SCHMDP	3	(8,945,767)	SO	27.721%	(2,479,885)	
Schedule M Adj - OR Property Ins.	SCHMAT	1	(2,971,700)	OR	Situs	(2,971,700)	
Deferred Tax Expense - OR Prop. Ins.	41110	1	1,127,790	OR	Situs	1,127,790	
Accum. Deferred Tax - OR Prop. Ins.	190	1	(86,753)	OR	Situs	(86,753)	
Sch M Adj. - OR Inj./Damages Res.	SCHMAT	1	(186,354)	OR	Situs	(186,354)	
Def. Tax Exp. - OR Inj./Damages Res.	41110	1	70,723	OR	Situs	70,723	
Acc. Def. Tax - OR Inj./Damages Res.	190	1	(5,440)	OR	Situs	(5,440)	

Description of Adjustment:

This adjustment reflects the end of coverage by the captive insurance company on March 21, 2011. The Company has replaced the captive insurance with self-insurance accruals for liability and property insurance per the stipulation approved in UE-217. This adjustment also removes the entries related to the California CEMA regulatory asset.

PacifiCorp
Results of Operations - December 2011
Insurance Expense
Liability Insurance Expense

Third Party Liability Insurance Expense - Captive portion

A portion of third party liability was covered by captive insurance through March 21, 2011 and replaced by self-insurance thereafter.

The captive third party liability expense in the base period will be replaced by the expected extra self insurance expense.

Captive claims received in base period	(530,000)
Captive insurance premium in base results	174,605
Captive third party liability insurance in unadjusted results	<u>(355,395)</u>

Ref 4.9

PacifiCorp
 Results of Operations - December 2011
 Insurance Expense
 Liability Insurance Accruals Related to Oregon

<u>Year</u>	<u>Period</u>	<u>RefDoc.No.</u>	<u>Account</u>	<u>Text</u>	<u>FERC Acct</u>	<u>Location</u>	<u>Allocator</u>	<u>Amount</u>	<u>Pstng Date</u>
2011	004	120998529	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	(20,706)	04/30/2011
2011	005	121081301	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	62,118	05/31/2011
2011	006	121163542	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	06/30/2011
2011	007	121446556	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	07/31/2011
2011	008	121548857	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	08/31/2011
2011	009	121652330	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	09/30/2011
2011	010	121950658	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	10/31/2011
2011	011	122044879	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	11/30/2011
2011	012	122144396	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	12/31/2011
								<u>186,354</u>	
								Ref 4.9	

PacifiCorp
Results of Operations - December 2011
Insurance Expense
Oregon Liability Reserve

Under UE-217, PacifiCorp accrues \$20,706 each month for an Oregon liability reserve

Liabilities arising from events that occurred after March, 2011 will be charged against the Oregon reserve using the Oregon SO factor from the stipulation

	925 Situs to OR		288700 OR Lia Res		
	Dr for mo accrual	Cr for OR portion of charges to 280311	Dr for OR portion of major damage charges to 280311	Cr for mo accrual	End Balance
Jan-11					
Feb-11					
Mar-11					
Apr-11	20,706			(20,706)	(20,706)
May-11	20,706	(2,761)	2,761	(20,706)	(38,651)
Jun-11	20,706	(9,112)	9,112	(20,706)	(50,245)
Jul-11	20,706	50	(50)	(20,706)	(71,001)
Aug-11	20,706	(1,381)	1,381	(20,706)	(90,326)
Sep-11	20,706	(4,234)	4,234	(20,706)	(106,799)
Oct-11	20,706	(6,918)	6,918	(20,706)	(120,587)
Nov-11	20,706	(11,044)	11,044	(20,706)	(130,248)
Dec-11	20,706	2,128	(2,128)	(20,706)	(153,083)
Total expense for CY 2011		153,083	13 mo avg to CY 2011	(60,127)	
		Ref 4.9		Ref 4.9	

PacifiCorp
 Results of Operations - December 2011
 Insurance Expense
 Liabilities Charged Against Oregon Reserve

Liabilities arising from events that occurred after March, 2011 will be charged against the Oregon reserve using the Oregon SO factor from the stipulation

<u>Event</u>	<u>Date of Event</u>	<u>Mo Accrued</u>	<u>May-11</u>	<u>Jun-11</u>	<u>Jul-11</u>	<u>Aug-11</u>	<u>Sep-11</u>	<u>Oct-11</u>	<u>Nov-11</u>	<u>Dec-11</u>
	No Date	May 2011	10,000				(2,667)			
	4/4/2011	June 2011		33,000	(180)					
	8/25/2011	Oct-11						15,000		
	6/2011	Aug 2011				5,000				(5,000)
	9/15/2011	Sep 2011					13,000	(1,945)		
	9/20/2011	Sep 2011					5,000			(2,709)
	7/20/2011	Oct 2011						5,000		
	9/29/2011	Oct 2011						7,000		
	7/22/2011	Nov 2011							40,000	
			10,000	33,000	(180)	5,000	15,333	25,055	40,000	(7,709)
	SO Factor from UE-217		27.611%	27.611%	27.611%	27.611%	27.611%	27.611%	27.611%	27.611%
	Charge against reserve		2,761	9,112	(50)	1,381	4,234	6,918	11,044	(2,128)

PacifiCorp
Results of Operations - December 2011
Insurance Expense
Property Damage Not Covered by Commercial Insurance

Commercial insurance covers a portion of non-T&D property damage above a deductible. Up through March 21, 2011, captive insurance covered a portion and the rest was self-insured. After March 21, 2011, all property damage not covered by commercial insurance is self-insured.

Actual captive property insurance premium in base period	650,136	
Actual property insurance provision under captive in base period	<u>8,154,720</u>	
Total Company	<u><u>8,804,856</u></u>	Ref 4.9

Following the termination of the captive insurance coverage on March 21, 2011, the insurance accrual will be based on the average of damages agreed to in the UE-217 stipulation.

Actual Accrual in CY 2011 for Property Insurance Reserve **3,958,011** Ref 4.9

	Stipulated Amounts		
	System Transmission Losses - Oregon Portion	Oregon Distribution Losses	System Non-T&D Losses - Oregon Portion
Annual Average per UE-217 stipulation	<u>\$115,531</u> Ref 4.9	<u>\$4,507,220</u> Ref 4.9	<u>\$654,585</u> Ref 4.9

PacifiCorp
 Results of Operations - December 2011
 Insurance Expense
 Remove California CEMA from Results

A regulatory asset was established to defer the costs of California storm damage. The entries related to this regulatory asset should not be included in results.

<u>Year</u>	<u>Period</u>	<u>CoCode</u>	<u>Account</u>	<u>Text</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Allocator</u>	<u>In TC</u>	<u>Pstng Date</u>
2011	003	1000	549301	Recl of CEMA ref #120712832 fr FERC 921 to 924	9240000	000103	SO	55,539	03/31/2011
2011	003	1000	549301	Recl of CEMA ref #120712832 fr FERC 921 to 924	9240000	000103	SO	101,301	03/31/2011
2011	003	1000	549301	Recl of CEMA ref #120712832 fr FERC 921 to 924	9240000	000103	SO	4,250	03/31/2011
2011	003	1000	549301	Recl of CEMA ref #120712832 fr FERC 921 to 924	9240000	000103	SO	108,776	03/31/2011
2011	004	1000	549301	Recl of CEMA (ref#120712832) fr FERC 921 to 924	9240000	000103	SO	94,572	04/30/2011
2011	005	1000	549301	Rcl of May CEMA (ref 121080809) fr FERC 921 to 924	9240000	000103	SO	95,711	05/31/2011
2011	006	1000	549301	June rcl of CEMA fr FERC 921.0 to 924.0	9240000	000103	SO	105,487	06/30/2011
2011	007	1000	549301	July Recl of CEMA fr FERC 921 to 924	9240000	000103	SO	107,247	07/31/2011
2011	008	1000	549301	Aug reclass of CEMA from FERC 921 to 924	9240000	000103	SO	103,893	08/31/2011
2011	009	1000	549301	Sept reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	97,979	09/30/2011
2011	010	1000	549301	Oct-11 Reclass of CEMA from FERC 921 to 924r	9240000	000103	SO	87,678	10/31/2011
2011	011	1000	549301	Nov Reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	88,231	11/30/2011
2011	012	1000	549301	Dec reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	113,341	12/31/2011
								1,164,006	

Ref 4.9

PacifiCorp
 Results of Operations - December 2011
 Insurance Expense
 Correct Allocation

These charges relate to the period captive insurance was in effect and all property damage was allocated on an SO factor. The charges below were incorrectly allocated on other factors. This adjustment corrects the allocation of these entries.

<u>Year</u>	<u>Period</u>	<u>CoCode</u>	<u>Profit Ctr</u>	<u>Account</u>	<u>Text</u>	<u>RefDoc.No.</u>	<u>Cost Ctr</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Alloc</u>	<u>In TC</u>	<u>Pstng Date</u>
2011	007	1000	9006	548050	Property insurance provision PP for PP Claims	121446557	13158	9241000	000090	CA	12,643	07/31/2011
2011	008	1000	9006	548050	Property insurance provision PP for PP Claims	121530287	13158	9241000	000090	CA	6,402	08/31/2011
2011	009	1000	9006	548050	Property insurance provision PP for PP Claims	121652701	13158	9241000	000090	CA	4,288	09/30/2011
2011	010	1000	9006	548050	Property insurance provision PP for PP Claims	121942796	13158	9241000	000090	CA	42,607	10/31/2011
											<u>65,941</u>	
											Ref 4.9	
<u>Year</u>	<u>Period</u>	<u>CoCode</u>	<u>Profit Ctr</u>	<u>Account</u>	<u>Text</u>	<u>RefDoc.No.</u>	<u>Cost Ctr</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Alloc</u>	<u>In TC</u>	<u>Pstng Date</u>
2011	007	1000	1719	548050	Property insurance provision RMP for RMP Claims	121446557	11950	9241000	000001	OR	19,216	07/31/2011
2011	008	1000	1719	548050	Property insurance provision RMP for RMP Claims	121530287	11950	9241000	000001	OR	4,775	08/31/2011
2011	009	1000	1719	548050	Property insurance provision RMP for RMP Claims	121652701	11950	9241000	000001	OR	1,622	09/30/2011
2011	009	1000	1719	548050	Property insurance provision RMP for RMP Claims	121652707	11950	9241000	000001	OR	(3,244)	09/30/2011
2011	010	1000	1719	548050	Property insurance provision RMP for RMP Claims	121942796	11950	9241000	000001	OR	91,134	10/31/2011
2011	012	1000	1719	548050	Property insurance provision RMP for RMP Claims	122144381	11950	9241000	000001	OR	4,289	12/31/2011
											<u>117,792</u>	
											Ref 4.9	
											<u>183,732</u>	
											Ref 4.9	

	<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	(7,029,614)	SG	26.407%	(1,856,296)	4.10.1
Generation Overhaul Expense - Steam	510	1	1,852,413	SG	26.407%	489,163	4.10.1
Generation Overhaul Expense - Other	553	1	(1,083,002)	SG	26.407%	(285,986)	4.10.1
			<u>(6,260,204)</u>			<u>(1,653,120)</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in calendar year 2011 using a four-year average methodology. In this adjustment, overhaul expenses from December 2008 - December 2010 are escalated to a December 2011 level using Global Insight indices and then those escalated expenses are averaged. For new generating units, which includes Chehalis, the four-year average is comprised of the overhaul expense for the first four full years these plants are operational. The actual overhaul costs for calendar year 2011 are subtracted from the four-year average which results in this adjustment.

PacifiCorp
Results of Operations - December 2011
Generation Overhaul Expense

FUNCTION: OTHER

Period	Overhaul Expense	Escalation Rates to Dec 2011 *	Escalated Expense
CY 2008	3,487,249	6.37%	3,709,487
CY 2009	8,143,246	5.02%	8,552,043
CY 2010	2,639,092	3.56%	2,733,159
CY 2011	7,316,000		7,316,000
4 Year Average	<u>5,396,397</u>		<u>5,577,672</u>

New Plant Overhaul Expense

Chehalis Plant - 4 Year Average	<u>742,326</u>		
Total New Plant Overhaul Expense			<u>742,326</u> Ref 4.10.2
Total 4 Year Average - Other			<u>6,319,998</u>
CY 2011 Overhaul Expense - Other			7,403,000 Ref 4.10.2
Total 4 Year Average - Other			<u>6,319,998</u>
Adjustment			<u>(1,083,002)</u> Ref 4.10

*Escalation Rates: Ref 4.1.3

FUNCTION: STEAM

Period	Overhaul Expense	Escalation Rates to Dec 2011	Escalated Expense
CY 2008	13,570,017	5.96%	14,379,277
CY 2009	25,392,474	6.16%	26,957,544
CY 2010	32,766,312	4.13%	34,120,626
CY 2011	34,525,302		34,525,302
4 Year Average	<u>26,563,526</u>		<u>27,495,687</u>

Total 4 Year Average - Steam			<u>27,495,687</u>
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CY 2011 Overhaul Expense - Steam			34,525,302 Ref 4.10.2
Total 4 Year Average - Steam			<u>27,495,687</u>
Adjustment			<u>(7,029,614)</u> Ref 4.10

Cholla

Period	Overhaul Expense	Escalation Rates to December 2011*	Escalated Expense
CY 2008	6,460,000	5.96%	6,845,248
CY 2009	-	6.16%	-
CY 2010	542,000	4.13%	564,402
CY 2011	-		-
4 Year Average	<u>1,750,500</u>		<u>1,852,413</u>

Total 4 Year Average - Cholla			<u>1,852,413</u>
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Year Ending December 2011 Overhaul Expense - Cholla			- Ref 4.10.2
Total 4 Year Average - Cholla			<u>1,852,413</u>
Adjustment			<u>1,852,413</u> Ref 4.10

PacifiCorp
Results of Operations - December 2011
Generation Overhaul Expense

Existing Units

	Yr. Ending Dec 2008	Yr. Ending Dec 2009	Yr. Ending Dec 2010	Yr. Ending Dec 2011	
Steam					
Blundell	83,913	418,189	208,000	167,000	
BlundellGC	-	-	-	-	
Carbon	1,730,915	1,676,722	702,361	-	
DaveJohnston	5,824,658	6,478,000	8,540,000	64,000	
Gadsby	-	2,290,000	2,076,000	488,000	
Hunter	(950,900)	-	8,696,951	5,321,239	
Huntington	-	769,000	7,244,000	6,443,000	
JimBridger	4,427,000	5,214,000	4,291,000	5,017,000	
Naughton	1,341,431	6,895,563	-	7,221,063	
Wyodak	-	-	60,000	5,339,000	
Colstrip	-	1,156,000	-	851,000	
Craig	743,000	-	948,000	3,182,000	
Hayden	370,000	495,000	-	432,000	
Total - Steam	13,570,017	25,392,474	32,766,312	34,525,302	Ref 4.10.1
Cholla	6,460,000	-	542,000	-	Ref 4.10.1
Other					
Camas	-	-	506,000	-	
Hermiston	1,725,000	2,023,000	1,374,000	2,112,000	
Lake Side	546,249	999,471	349,018	5,119,000	
Curran Creek	1,216,000	5,120,775	410,074	85,000	
Total - Other	3,487,249	8,143,246	2,639,092	7,316,000	Below
Grand Total	23,517,266	33,535,720	35,947,404	41,841,302	

New Generating Units¹

	Actual				Budget	4 Year Average
	Yr. Ending Dec 2008	Yr. Ending Dec 2009	Yr. Ending Dec 2010	Yr. Ending Dec 2011	Yr. Ending Dec 2012	
Chehalis	N/A	1,711,217	1,830	87,000	1,104,000	726,012
Restatement Percentage ²	106.37%	105.02%	103.56%	100.00%	98.12%	Ref 4.10.3
Restatement in 2011 Dollars	Yr. Ending Dec 2008 ²	Yr. Ending Dec 2009 ²	Yr. Ending Dec 2010 ²	Yr. Ending Dec 2011 ²	Yr. Ending Dec 2012 ²	4 Year Average
Chehalis	N/A	1,797,121	1,895	87,000	1,083,287	742,326
						Ref 4.10.1

¹Chehalis is Function - Other²Both historical and forecast expense is restated in 2011 dollars using escalation factors.**Calendar Year 2011 Overhaul Expense - Other**

2011 Existing Plant:	7,316,000	Above
2011 Chehalis :	87,000	
	<u>7,403,000</u>	Ref 4.10.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Coal Fired Generation	512	3	8,117,614	SG	26.407%	2,143,602	4.11.1
Geothermal Generation	512	3	(374,282)	SG	26.407%	(98,836)	4.11.1
Gas Generation	549	3	(247,210)	SG	26.407%	(65,280)	4.11.1
Gas Generation - Gadsby	549	3	(231,418)	SG	26.407%	(61,110)	4.11.1
Partner Operated Generation - Steam	512	3	1,890,386	SG	26.407%	499,190	4.11.1
Partner Operated Generation - Other	549	3	945,945	SG	26.407%	249,794	4.11.1
Partner Operated Generation - Cholla	512	3	1,270,062	SG	26.407%	335,383	4.11.1
Hydro - West	535	3	2,509,806	SG	26.407%	662,759	4.11.2
Hydro - East	535	3	428,618	SG	26.407%	113,184	4.11.2
Wind Generation	549	3	2,362,460	SG	26.407%	623,850	4.11.2
			<u>16,671,979</u>			<u>4,402,537</u>	4.11.2

Description of Adjustment:

This adjustment adds incremental O&M to 12-months ended December 2011 to bring it to the projected O&M level for the 12-months ending December 2012.

PacifiCorp
 Results of Operations - December 2011
 Incremental O&M
 O&M by Plant (Excluding labor, net power costs, and overhauls)

	<u>12ME Dec 2011 Actuals</u>	<u>12ME Dec12 Forecast</u>	<u>Adjustment</u>
	(A)	(B)	(C = B - A)
Coal Fired Generation			
Carbon	3,970,788	4,615,356	644,568
Dave Johnston	17,928,608	18,361,998	433,391
Hunter	24,064,212	27,985,552	3,921,340
Huntington	16,784,818	18,263,936	1,479,118
Jim Bridger	20,995,957	21,046,000	50,043
Naughton	13,147,965	15,113,637	1,965,671
Wyodak	6,134,259	5,757,742	(376,517)
	<u>103,026,607</u>	<u>111,144,220</u>	<u>8,117,614</u>
Gas & Geothermal Generation			
Blundell	1,314,490	940,208	(374,282)
Chehalis	1,941,408	1,770,940	(170,468)
Currant Creek	1,414,157	1,373,347	(40,810)
Gadsby	4,092,762	3,861,344	(231,418)
Lake Side	2,850,444	2,764,512	(85,932)
Gas Administration	-	50,000	50,000
	<u>11,613,261</u>	<u>10,760,350</u>	<u>(852,911)</u>
Partner Operated Generation**			
Camas	77,888	85,260	7,372
Cholla	26,965,938	28,236,000	1,270,062
Colstrip	8,370,242	8,518,000	147,758
Craig	9,807,239	11,345,000	1,537,761
Hayden	5,287,133	5,492,000	204,867
Hermiston	5,298,427	6,237,000	938,573
	<u>55,806,868</u>	<u>59,913,260</u>	<u>4,106,392</u>
Subtotal	<u>170,446,735</u>	<u>181,817,831</u>	<u>11,371,096</u>

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

PacifiCorp
 Results of Operations - December 2011
 Incremental O&M
 Non-Labor O&M

	<u>12ME Dec 2011 Actuals</u>	<u>12ME Dec12 Forecast</u>	<u>Adjustment</u>
	(A)	(B)	(C = B - A)
Hydro Generation			
FERC Land Use Fee	(577,090)	707,009	1,284,098
FERC Admin Fees	2,438,119	2,587,613	149,493
NERC-CIPS Contract Services	59,201	161,000	101,799
LR Recreation Services	445,725	433,000	(12,725)
Other Regulatory fees	623,719	689,370	65,651
Training	78,452	75,000	(3,452)
Lewis River Hatchery	2,437,920	2,505,000	67,080
Hydro North/LR Forest Mgmt	321,207	360,000	38,793
Reduction to Grace Flowline Maint.	-	(25,000)	(25,000)
Lewis River Implementation	767,325	1,361,480	594,155
North Umpqua Implementation	800,007	1,112,415	312,409
Hydro Dam Safety & Surveys	539,853	905,975	366,122
	<u>7,934,438</u>	<u>10,872,862</u>	<u>2,938,423</u>
Wind Generation			
Materials	2,241,033	5,101,475	2,860,442
Third Party Contracts	20,313,770	17,447,473	(2,866,297)
Other	4,473,987	3,858,305	(615,682)
Oil Changes	-	2,983,997	2,983,997
	<u>27,028,790</u>	<u>29,391,250</u>	<u>2,362,460</u>
			Ref. 4.11.3
Subtotal	<u>34,963,229</u>	<u>40,264,112</u>	<u>5,300,883</u>
Grand Total	<u>205,409,963</u>	<u>222,081,942</u>	<u>16,671,979</u>
			Ref 4.11

PacifiCorp
 Results of Operations - December 2011
 Incremental O&M

Wind Generation Increase Detail by Plant

	Wind Administration	Dunlap	Seven Mile I & II	High Plains & McFadden Ridge	Foote Creek	Glenrock I & III	Goodnoe Hills	Leaning Juniper	Marengo I & II	Total
Materials	31,871	196,708	476,979	699,789	5,099	748,934	148,656	(197,937)	750,343	2,860,442
Third Party Contracts	(101,048)	147,067	(15,618)	(174,021)	(184,152)	(574,248)	(353,914)	45,458	(1,655,821)	(2,866,297)
Other	(23,228)	8,585	(198,196)	(214,913)	36,283	(9,365)	(313,242)	146,662	(48,268)	(615,682)
Oil Changes	-	-	631,999	679,998	-	736,000	-	-	936,000	2,983,997
Total	(92,405)	352,360	895,164	990,853	(142,770)	901,321	(518,500)	(5,817)	(17,746)	2,362,460

Ref. 4.11.2

	<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:							
Remove Total Memberships and Subscriptions in Account 930.2							
	930	1	(5,953,141)	SO	27.721%	(1,650,289)	
	930	1	(69,007)	OR	Situs	(69,007)	
Total			<u>(6,022,149)</u>			<u>(1,719,297)</u>	4.12.1
Add Back 75% of National & Regional Memberships							
Various	930	1	1,914,529	SO	27.721%	530,733	4.12.1
OR Situs Memberships	930	1	1,674	OR	Situs	1,674	4.12.1
Total			<u>1,916,203</u>			<u>532,407</u>	
Add Back 100% of Mandated Memberships							
WECC	930	1	3,113,443	SO	27.721%	863,087	4.12.1

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	SAP Extract from Accounting	(5,953,141)	
930.2	CA	SAP Extract from Accounting	(10,000)	
930.2	WA	SAP Extract from Accounting	(5,000)	
930.2	IDU	SAP Extract from Accounting	(3,500)	
930.2	UT	SAP Extract from Accounting	(55,738)	
930.2	OR	SAP Extract from Accounting	(69,007)	
930.2	WYP	SAP Extract from Accounting	(22,600)	
			<u>(6,022,149)</u>	Ref 4.12
Allowed National and Regional Trade Memberships at 75%				
930.2	SO	Associated Oregon Industries	28,000	
930.2	SO	Associated Taxpayers of Idaho Inc	850	
930.2	SO	Association of Idaho Cities	300	
930.2	SO	Association of Washington Cities	1,000	
930.2	SO	Columbia Corridor Assn	3,000	
930.2	SO	Consortium for Energy Efficiency	16,950	
930.2	SO	E Source Companies LLC	3,256	
930.2	SO	Edison Electric Institute	699,235	
930.2	SO	Electric Power Research Institute	576,903	
930.2	SO	Idaho Association of Counties	350	
930.2	SO	IESNA	1,000	
930.2	SO	Intermountain Electrical Assoc	9,000	
930.2	SO	Metropolitan Utility Coordinating	125	
930.2	SO	Montana Tax Foundation Inc	1,050	
930.2	SO	National Automated Clearing House	4,500	
930.2	SO	National Electric Energy Testing Research and Application Center	71,250	
930.2	SO	National Joint Utilities	9,000	
930.2	SO	North American Electric Reliability Council	594,278	
930.2	SO	North American Transmission Forum	32,991	
930.2	SO	Northern Tier Transmission Group	209,044	
930.2	SO	Northwest Energy Efficiency Council	2,000	
930.2	SO	Oregon Business Association	12,250	
930.2	SO	Oregon Business Council	30,206	
930.2	SO	Oregon Rural Electric Cooperative	750	
930.2	SO	Pacific NW Utilities Conference	69,069	
930.2	SO	Portland Business Alliance	39,400	
930.2	SO	Project Management Institute	561	
930.2	SO	Rocky Mountain Electrical League	18,000	
930.2	SO	Society for Human Resource Management	180	
930.2	SO	Society for Information Management	900	
930.2	SO	Southern Oregon Timber Industries	260	
930.2	SO	The Eastern Idaho Water Rights Coalition Inc	250	
930.2	SO	The Information Systems Audit and Control Association	395	
930.2	SO	UT Water Users Association	500	
930.2	SO	Utah Foundation	20,000	
930.2	SO	Utah Information Technologies	5,500	
930.2	SO	Utah Manufacturers Association	12,000	
930.2	SO	Utah Taxpayers Association	17,000	
930.2	SO	Walla Walla Area Utilities Coord	100	
930.2	SO	Washington Research Council	4,000	
930.2	SO	Washington Pulp & Paper Foundation	1,800	
930.2	SO	Western Energy Institute	42,977	
930.2	SO	Wyoming Assoc of Municipalities	325	
930.2	SO	Wyoming Business Alliance	5,000	
930.2	SO	Wyoming Taxpayers Association	7,200	
		Total of Memberships Above	<u>2,552,705</u>	
		75% of Memberships Above	<u>1,914,529</u>	Ref 4.12
930.2	OR	Albany Chamber	26	
930.2	OR	East Linn Utilities Coordinating	125	
930.2	OR	Hood River Underground	35	
930.2	OR	Linn-Benton Utilities	175	
930.2	OR	Medford Rough Rotary	100	
930.2	OR	Other	501	
930.2	OR	Portland Executives Assn	1,200	
930.2	OR	Rough River U Club	70	
			<u>2,232</u>	
		75% of OR Situs Memberships	<u>1,674</u>	Ref 4.12
Mandated Membership Fees at 100%				
930.2	SO	Western Electricity Coordinating Council	<u>3,113,443</u>	Ref 4.12
		Total Memberships and Subscriptions Allowed	<u>5,029,646</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	285,126	OR	Situs	285,126	4.13.1
Other Taxes	408	3	1,170,082	OR	Situs	1,170,082	4.13.1

Description of Adjustment:

This adjusts the Company's actual December 2011 uncollectible accounts expense to the December 2012 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 2011
Revenue Sensitive Items and Uncollectible Expense

Unadjusted Revenue	1,121,442,750	
Normalized Revenue	<u>1,169,495,408</u>	
Adjustments	48,052,658	
Uncollectible Expense	6,654,210	
Uncollectible %	0.593%	
Uncollectible Expense	285,126	Ref. 4.13
Franchise Tax %	2.350%	
Resource Supplier Tax %	0.085%	
Other Tax Expense	1,170,082	Ref. 4.13

	5.1	5.2	5.3	5.4	5.5	5.6
	Net Power Costs	James River Royalty Offset	Electric Lake Settlement	BPA Residential Exchange	Little Mountain	Black Cap Solar LLC Project
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	63,690,418	63,690,418	-	-	-	-
5 Other Operating Revenues	108,906	-	1,334,097	-	(1,225,191)	-
6 Total Operating Revenues	63,799,324	63,690,418	1,334,097	-	(1,225,191)	-
7						
8 Operating Expenses:						
9 Steam Production	18,928,474	18,928,474	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	91,442,859	64,830,420	-	11,690	(577,451)	117,433
13 Transmission	337,326	337,326	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	110,708,659	84,096,219	-	11,690	(577,451)	117,433
20 Depreciation	(192,098)	-	-	-	(192,098)	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(15,610,231)	(6,817,782)	445,735	(5,440)	(9,041,273)	(39,236)
24 State	(2,121,171)	(926,423)	60,568	(739)	(1,228,559)	(5,331)
25 Deferred Income Taxes	1,743	-	-	1,743	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	92,786,902	76,352,014	506,303	7,254	(942,469)	72,866
29						
30 Operating Rev For Return:	(28,987,579)	(12,661,596)	827,794	(7,254)	(16,790,935)	(72,866)
31						
32 Rate Base:						
33 Electric Plant In Service	(1,443,910)	-	-	-	(1,461,217)	17,308
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(1,187)	-	-	(1,187)	-	-
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:	(1,445,097)	-	-	(1,187)	(1,461,217)	17,308
45						
46 Deductions:						
47 Accum Prov For Deprec	1,429,448	-	-	-	1,429,448	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	34,867	-	-	1,310	33,557	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	834	-	-	834	-	-
54						
55 Total Deductions:	1,465,149	-	-	2,144	1,463,005	-
56						
57 Total Rate Base:	20,053	-	-	957	1,788	17,308
58						
59						
60 Estimated ROE impact	-1.696%	-0.741%	0.048%	0.000%	-0.982%	-0.017%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(46,717,238)	(20,405,802)	1,334,097	(11,690)	(27,060,767)	(455,642)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(15,430)	-	-	(15,430)	-	-
71 Schedule "M" Deductions	(10,837)	-	-	(10,837)	-	-
72 Income Before Tax	(46,721,830)	(20,405,802)	1,334,097	(16,283)	(27,060,767)	(455,642)
73						
74 State Income Taxes	(2,121,171)	(926,423)	60,568	(739)	(1,228,559)	(5,331)
75						
76 Taxable Income	(44,600,659)	(19,479,378)	1,273,529	(15,544)	(25,832,208)	(434,956)
77						
78 Federal Income Taxes	(15,610,231)	(6,817,782)	445,735	(5,440)	(9,041,273)	(39,236)

	5.1	5.2	5.3	5.4	5.5	5.6	
	Total Normalized	Net Power Costs	James River Royalty Offset	Electric Lake Settlement	BPA Residential Exchange	Little Mountain	Black Cap Solar LLC Project
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	25,663,660	(1,397,107)	-	-	27,060,767	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	25,663,660	(1,397,107)	-	-	27,060,767	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(8,574,485)	466,787	-	-	(9,041,273)	-	-
24 State	(1,165,130)	63,429	-	-	(1,228,559)	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	15,924,044	(866,891)	-	-	16,790,935	-	-
29							
30 Operating Rev For Return:	(15,924,044)	866,891	-	-	(16,790,935)	-	-
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	-0.932%	0.051%	0.000%	0.000%	-0.982%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(25,663,660)	1,397,107	-	-	(27,060,767)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(25,663,660)	1,397,107	-	-	(27,060,767)	-	-
73							
74 State Income Taxes	(1,165,130)	63,429	-	-	(1,228,559)	-	-
75							
76 Taxable Income	(24,498,530)	1,333,679	-	-	(25,832,208)	-	-
77							
78 Federal Income Taxes	(8,574,485)	466,787	-	-	(9,041,273)	-	-

	5.1	5.2	5.3	5.4	5.5	5.6
	Net Power Costs	James River Royalty Offset	Electric Lake Settlement	BPA Residential Exchange	Little Mountain	Black Cap Solar LLC Project
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-

	5.1	5.2	5.3	5.4	5.5	5.6
	Net Power Costs	James River Royalty Offset	Electric Lake Settlement	BPA Residential Exchange	Little Mountain	Black Cap Solar LLC Project
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	63,690,418	63,690,418	-	-	-	-
5 Other Operating Revenues	108,906	-	1,334,097	-	(1,225,191)	-
6 Total Operating Revenues	63,799,324	63,690,418	1,334,097	-	(1,225,191)	-
7						
8 Operating Expenses:						
9 Steam Production	18,928,474	18,928,474	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	65,779,199	66,227,527	-	11,690	(577,451)	117,433
13 Transmission	337,326	337,326	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	85,044,999	85,493,327	-	11,690	(577,451)	117,433
20 Depreciation	(192,098)	-	-	-	(192,098)	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,035,745)	(7,284,570)	445,735	(5,440)	(152,234)	(39,236)
24 State	(956,041)	(989,852)	60,568	(739)	(20,686)	(5,331)
25 Deferred Income Taxes	1,743	-	-	1,743	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	76,862,858	77,218,905	506,303	7,254	(942,469)	72,866
29						
30 Operating Rev For Return:	(13,063,534)	(13,528,487)	827,794	(7,254)	(282,721)	(72,866)
31						
32 Rate Base:						
33 Electric Plant In Service	(1,443,910)	-	-	-	(1,461,217)	17,308
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(1,187)	-	-	(1,187)	-	-
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:	(1,445,097)	-	-	(1,187)	(1,461,217)	17,308
45						
46 Deductions:						
47 Accum Prov For Deprec	1,429,448	-	-	-	1,429,448	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	34,867	-	-	1,310	33,557	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	834	-	-	834	-	-
54						
55 Total Deductions:	1,465,149	-	-	2,144	1,463,005	-
56						
57 Total Rate Base:	20,053	-	-	957	1,788	17,308
58						
59						
60 Estimated ROE impact	-0.752%	-0.778%	0.048%	0.000%	0.000%	-0.016%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(21,053,577)	(21,802,909)	1,334,097	(11,690)	(455,642)	(117,433)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(15,430)	-	-	(15,430)	-	-
71 Schedule "M" Deductions	(10,837)	-	-	(10,837)	-	-
72 Income Before Tax	(21,058,170)	(21,802,909)	1,334,097	(16,283)	(455,642)	(117,433)
73						
74 State Income Taxes	(956,041)	(989,852)	60,568	(739)	(20,686)	(5,331)
75						
76 Taxable Income	(20,102,129)	(20,813,057)	1,273,529	(15,544)	(434,956)	(112,102)
77						
78 Federal Income Taxes	(7,035,745)	(7,284,570)	445,735	(5,440)	(152,234)	(39,236)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale							
Existing Firm PPL	447NPC	3	25,762,469	SG	26.407%	6,803,045	
Existing Firm UPL	447NPC	3	27,884,732	SG	26.407%	7,363,466	
Post-merger Firm	447NPC	3	188,304,115	SG	26.407%	49,725,098	
Non-firm	447NPC	3	(821,829)	SE	24.481%	(201,191)	
Trans. - Off system sales	447NPC	3	-	SG	26.407%	-	
Total Revenue Adjustments			<u>241,129,487</u>			<u>63,690,418</u>	5.1.1
Adjustment to Expense:							
Purchased Power							
Existing Firm Demand PPL	555NPC	3	6,687,270	SG	26.407%	1,765,894	
Existing Firm Demand UPL	555NPC	3	49,378,221	SG	26.407%	13,039,210	
Existing Firm Energy	555NPC	3	42,451,040	SE	24.481%	10,392,389	
Post-merger Firm	555NPC	3	108,491,846	SG	26.407%	28,649,229	
Secondary Purchases (Non-Firm)	555NPC	3	(28,314,561)	SE	24.481%	(6,931,654)	
Seasonal Contracts	555NPC	3	-	SG	26.407%	-	
Other Generation	555NPC	3	4,856,834	SG	26.407%	1,282,535	
Total Purchased Power Adjustment			<u>183,550,651</u>			<u>48,197,602</u>	5.1.1
Wheeling							
Existing Firm PPL	565NPC	3	24,722,894	SG	26.407%	6,528,526	
Existing Firm UPL	565NPC	3	-	SG	26.407%	-	
Post-merger Firm	565NPC	3	(23,198,936)	SG	26.407%	(6,126,097)	
Non-firm	565NPC	3	(265,932)	SE	24.481%	(65,102)	
Total Wheeling Expense Adj			<u>1,258,026</u>			<u>337,326</u>	5.1.1
Fuel - Overburden Amortization - ID	501NPC	3	(73,045)	ID	Situs	-	
Fuel - Overburden Amortization - WY	501NPC	3	(177,899)	WYE	Situs	-	
Fuel Consumed - Coal	501NPC	3	82,718,745	SE	24.481%	20,250,279	
Fuel Consumed - Gas	501NPC	3	(4,818,377)	SE	24.481%	(1,179,581)	
Steam from Other Sources	503NPC	3	(128,736)	SE	24.481%	(31,516)	
Natural Gas Consumed	547NPC	3	62,797,799	SE	24.481%	15,373,456	
Simple Cycle Combustion Turbines	547NPC	3	11,336,412	SE	24.481%	2,775,254	
Cholla / APS Exchange	501NPC	3	(452,226)	SE	24.481%	(110,709)	
Total Fuel Exp			<u>151,202,675</u>			<u>37,077,183</u>	5.1.1
Net Power Cost			<u>94,881,865</u>			<u>21,921,694</u>	
Oregon Solar Project	555NPC	3	(118,785)	OR	Situs	(118,785)	5.1.5
Post-merger Firm Type 1	555NPC	1	8,400,126	SG	26.407%	2,218,205	5.1.1
Remove Power Cost Deferrals	555NPC	1	94,016,282	OR	Situs	(3,615,312)	5.1.1

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 2012. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12-months ended December 2011.

PacifiCorp
Results of Operations - December 2011
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		-		-	25,762,469	25,762,469	SG
Existing Firm Sales UPL		447.122		-		-	27,884,732	27,884,732	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	341,272,116		341,272,116		341,272,116	529,576,231	188,304,115	SG
Non-firm Sales		447.5		821,829		821,829	-	(821,829)	SE
Transmission Services		447.9		732,404		(732,404)	-	-	S
On-system Wholesale Sales		447.1		8,966,021		(8,966,021)	-	-	S
Total Revenue Adjustments		351,792,369		342,093,945		342,093,945	583,223,432	241,129,487	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66		-		-	6,687,270	6,687,270	SG
Existing Firm Demand UPL		555.68		-		-	49,378,221	49,378,221	SG
Existing Firm Energy		555.65, 555.69		-		-	42,451,040	42,451,040	SE
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.63, 555.64, 555.67, 555.8	500,717,989		500,717,989		500,717,989	617,609,961	116,891,972	SG
Secondary Purchases		555.7, 555.25		28,314,561		28,314,561	-	(28,314,561)	SE
Purchased Power Deferrals/Amortization - CA		555.6		(139,941)		139,941	-	-	CA
Purchased Power Deferrals/Amortization - OR		555.6		3,615,312		(3,615,312)	-	-	OR
Purchased Power Deferrals/Amortization - WA		555.6		1,993,184		(1,993,184)	-	-	WA
Purchased Power Deferrals/Amortization - UT		555.6		(67,738,724)		67,738,724	-	-	UT
Purchased Power Deferrals/Amortization - ID		555.6		(10,106,353)		10,106,353	-	-	ID
Purchased Power Deferrals/Amortization - WY		555.6		(21,639,759)		21,639,759	-	-	WY
Seasonal Contracts				-		-	-	-	
Wind Integration Charge				-		-	4,856,834	4,856,834	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(36,755,000)		36,755,000		-	-	-	S
Post-merger Firm Type 1				-	8,400,126	8,400,126	-	(8,400,126)	SG
Total Purchased Power Adjustment		398,261,267		529,032,549	8,400,126	537,432,675	720,983,326	183,550,651	
Wheeling (Account 565)									
Existing Firm PPL		565.26		-		-	24,722,894	24,722,894	SG
Existing Firm UPL		565.27		0		-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	129,982,945		129,982,945		129,982,945	106,784,009	(23,198,936)	SG
Non-firm		565.25		8,251,910		8,251,910	7,985,978	(265,932)	SE
Total Wheeling Expense Adjustment		138,234,854		138,234,854		138,234,854	139,492,881	1,258,026	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho	501.12	73,045		73,045		73,045	-	(73,045)	IDU
Fuel - Overburden Amortization - Wyoming	501.12	177,899		177,899		177,899	-	(177,899)	WYP
Fuel Consumed - Coal	501.1	621,034,865		621,034,865		621,034,865	703,753,610	82,718,745	SE
Fuel Consumed - Gas	501.35	10,224,160		10,224,160		10,224,160	5,405,784	(4,818,377)	SE
Steam From Other Sources	503	3,583,830		3,583,830		3,583,830	3,455,095	(128,736)	SE
Natural Gas Consumed	547	355,560,076		355,560,076		355,560,076	418,357,875	62,797,799	SE
Simple Cycle Combustion Turbines	547	11,760,826		11,760,826		11,760,826	23,097,238	11,336,412	SE
Cholla/APS Exchange	501.1, 501.2, 501.45	51,808,627		51,808,627		51,808,627	51,356,402	(452,226)	SE
Miscellaneous Fuel Costs	501, 501.2, 501.3, 501.4, 501.45, 501.5, 501.51	20,980,510		(20,980,510)		-	-	-	SE
Total Fuel Expense		1,075,203,839		1,054,223,328		1,054,223,328	1,205,426,004	151,202,675	
Net Power Cost		1,259,907,591		1,379,396,787	8,400,126	1,387,796,913	1,482,678,778	94,881,865	
					Ref 5.1		Ref 5.1.3	Ref 5.1	
				NPC Mechanism Accruals (included in column 2)		Oregon Solar Project Ref 5.1.5	(118,785)	(118,785)	OR
				Unadjusted NPC			Ref 5.1	Ref 5.1	
				Ref. 2.2 line 66					
						Total NPC	1,482,559,993	94,763,080	

Period Ending	Study Results				
	MERGED PEAK/ENERGY SPLIT				
	(\$)				
Dec-12					
	Merged	Pre-Merger	Pre-Merger	Non-Firm	Post-Merger
	<u>01/12-12/12</u>	<u>Demand</u>	<u>Energy</u>		
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	25,762,469	25,762,469			
Post Merger	529,576,231				529,576,231
Utah Pre Merger	27,884,732	27,884,732			
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	583,223,432	53,647,201	-	-	529,576,231
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	683,954	300,000	383,954		
Mid Columbia	318,492	95,548	222,944		
Misc/Pacific	4,629,816	960,052	3,669,764		
Q.F. Contracts/PPL	58,397,425	5,331,671	25,976,679		27,089,075
Small Purchases west	14,685		14,685		
Pacific Sub Total	64,044,372	6,687,270	30,268,027	-	27,089,075
Gemstate	2,867,100		2,867,100		
GSLM	-		-		
QF Contracts/UPL	79,412,260	21,493,489	9,211,495		48,707,276
IPP Layoff	27,884,732	27,884,732	-		
Small Purchases east	104,418		104,418		
UP&L to PP&L	-	-	-		
Utah Sub Total	110,268,509	49,378,221	12,183,013	-	48,707,276
APS Supplemental p27875	872,762				872,762
Avoided Cost Resource	-				-
Blanding Purchase p379174	7,633				7,633
BPA Reserve Purchase	297,143				297,143
Chehalis Station Service	-				-
Combine Hills Wind p160595	5,060,075				5,060,075
Deseret Purchase p194277	32,957,186				32,957,186
Georgia-Pacific Carnas	7,427,418				7,427,418
Hermiston Purchase p99563	91,897,016				91,897,016
Hurricane Purchase p393045	94,536				94,536
Idaho Power p278538	-				-
Kennecott Generation Incentive	1,663,386				1,663,386
LADWVP p491303-4	-				-
MagCorp p229846	-				-
MagCorp Reserves p510378	4,775,910				4,775,910
Nucor p346856	5,457,000				5,457,000
P4 Production p137215/p145258	18,499,999				18,499,999
Rock River Wind p100371	4,957,833				4,957,833
Roseburg Forest Products p312292	-				-
Three Buttes Wind p460457	20,655,491				20,655,491
Top of the World Wind p522807	40,387,465				40,387,465
Tri-State Purchase p27057	9,979,384				9,979,384
West Valley Toll	9,609,026				9,609,026
Wolverine Creek Wind p244520	9,962,272				9,962,272
BPA So. Idaho p648885/p83975/p6470	(3,647)				(3,647)
Cargill p483225/s6 p485390/s89	1,398,400				1,398,400
PSCo Exchange p340325	5,400,000				5,400,000
Shell p489963/s489962	364,800				364,800
Seasonal Purchased Power					
Placeholder					
Short Term Firm Purchases	270,092,523				270,092,523
New Firm Sub Total	541,813,610	-	-	-	541,813,610
Wind Integration Charge	4,856,834				4,856,834
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	720,983,326	56,065,491	42,451,040	-	622,466,796

Period Ending Dec-12	Study Results MERGED PEAK/ENERGY SPLIT (\$)			
	Merged	Pre-Merger	Pre-Merger	
WHEELING & U. OF F. EXPENSE				
Pacific Firm Wheeling and Use of Facilities	24,722,894	24,722,894		
Utah Firm Wheeling and Use of Facilities	-	-		
Post Merger	106,784,009			106,784,009
Nonfirm Wheeling	7,985,978		7,985,978	
TOTAL WHEELING & U. OF F. EXPENSE	139,492,881	24,722,894	-	7,985,978 106,784,009
THERMAL FUEL BURN EXPENSE				
Carbon	20,163,148			20,163,148
Cholla	51,356,402			51,356,402
Colstrip	14,566,972			14,566,972
Craig	22,380,721			22,380,721
Chehalis	85,105,646			85,105,646
Currant Creek	137,391,801			137,391,801
Dave Johnston	62,527,060			62,527,060
Gadsby	5,405,784			5,405,784
Gadsby CT	23,097,238			23,097,238
Hayden	12,636,129			12,636,129
Hermiston	54,413,779			54,413,779
Hunter	144,468,919			144,468,919
Huntington	96,833,830			96,833,830
Jim Bridger	201,285,580			201,285,580
Lake Side	141,446,650			141,446,650
Little Mountain	-			-
Naughton	108,322,442			108,322,442
Wyodak	20,568,808			20,568,808
TOTAL FUEL BURN EXPENSE	1,201,970,909	-	-	1,201,970,909 -
OTHER GENERATION EXPENSE				
Blundell	3,455,095			3,455,095
TOTAL OTHER GEN. EXPENSE	3,455,095	-	-	3,455,095 -
NET POWER COST	1,482,678,778	27,141,184	42,451,040	1,213,411,981 199,674,573

Ref. 5.1

PacifiCorp
Results of Operations - December 2011
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	732,404	
On System Wholesale sales - these are not included in GRID	8,966,021	
	<u>9,698,424</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>(36,755,000)</u>	Ref 5.1.1
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Fuel Expense (Accounts 501, 503 and 547)

Cholla:

Cholla fuel handling	2,860,295	
Cholla start-up diesel	93,317	
Other non GRID Cholla	<u>2,953,613</u>	

Other Plants:

Fuel handling	6,288,383	
Start up gas	415,171	
Diesel	10,044,657	
Residual disposal	1,141,641	
Other non GRID	<u>137,045</u>	
	<u>18,026,897</u>	
	<u>20,980,510</u>	Ref 5.1.1

Net Power Cost Deferrals	<u>(94,016,281)</u>	Ref 5.1
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(119,489,196) **Ref 5.1.1**

PacifiCorp
 Results of Operations - December 2011
 Net Power Cost Adjustment
 Oregon Solar Project

	CY 2012												
	Total	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Total Energy Impact	(118,785) Ref 5.1	(3,906)	(7,001)	(6,970)	(10,136)	(10,610)	(10,418)	(17,082)	(17,109)	(14,470)	(9,815)	(6,025)	(5,243)

	<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 Electric Revenue	456	3	5,052,094	SG	26.407%	1,334,097	Below

Adjustment Detail:

	12 Months Ending <u>December 2012</u>	
<u>James River Offset</u>		
Capital Recovery	4,490,201	
Major Maintenance Allowance	561,893	
Total Offset	<u>5,052,094</u>	Above

Description of Adjustment:

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12-month period ending December 2012, the same period used in determining pro forma net power costs in this filing.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Settlement of Costs							
Amortization O&M Portion	557	3	44,269	SG	26.407%	11,690	5.3.1
Misc Rate Base	25399	3	-	SG	26.407%	-	5.3.1
Regulatory Asset	186M	3	(4,848)	SE	24.481%	(1,187)	5.3.1
Regulatory Liability	254	3	3,405	SE	24.481%	834	5.3.1
Tax Adjustments							
Fuel Amortization							
Sch M	SCHMAT	3	(63,030)	SE	24.481%	(15,430)	
DIT Exp.	41110	3	23,921	SE	24.481%	5,856	
DIT Bal.	283	3	22,080	SE	24.481%	5,405	
Coal Supply Adjustment							
Sch M	SCHMDT	3	(44,269)	SE	24.481%	(10,837)	
DIT Exp.	41010	3	(16,801)	SE	24.481%	(4,113)	
DIT Bal.	190	3	(15,508)	SG	26.407%	(4,095)	

Description of Adjustment:

Canyon Fuel Company ("CFC") owns the Skyline mine located near Electric Lake, Utah. Electric Lake is owned by the Company and provides water for the Huntington Power Plant. The two companies disputed the claim made by the Company that CFC's mining operations punctured the lake and caused water to flow into the Skyline mine. The two companies negotiated a settlement and release agreement for the claims made by the Company. The amortization for this settlement ended January 2011. This adjustment removes the amortization of savings and the associated rate base from actual results.

PacifiCorp
Results of Operations - December 2011
Electric Lake Settlement
13 Month Average

Settlement of Costs

Value of Settlement	10,087,658	
Offset O&M	<u>71%</u>	
Reduction of O&M	<u>7,162,237</u>	
Amortization Account 25399 over 3 years	-	
Amortization Account 254	<u>-</u>	
Reduction to Account 557	<u>-</u>	
Account 557 Reduction in actual results	(44,269)	
Adjustment needed to reflect reduction amount	<u>44,269</u>	Ref 5.3
Reduction to Account 557	<u>-</u>	
Regulatory Liability Account 25399	Dec-10	Dec-11
Offset O&M Account 557	715,840	-
Amortization of Offset	<u>(715,840)</u>	-
Remaining Liability Balance	<u>-</u>	<u>-</u>
December 2011 13 Month Average	-	Ref 5.3
Regulatory Asset 186.5	Dec-10	Dec-11
Set-Up Deferred Asset	1,713,105	63,030
Amortization	<u>(1,650,075)</u>	<u>(63,030)</u>
Ending Balance	63,030	-
Account 186.5 13 month average balance in results	4,848	
Adjustment needed to remove account balance	<u>(4,848)</u>	Ref 5.3
December 2011 13 Month Average	-	
Regulatory Liability Account 254	Dec-10	Dec-11
Set-Up Deferred Asset	(1,217,286)	(44,269)
Amortization	1,173,017	44,269
Ending Balance	<u>(44,269)</u>	<u>-</u>
Account 254 13 month average balance in results	(3,405)	
Adjustment needed to remove account balance	<u>3,405</u>	Ref 5.3
December 2011 13 Month Average	-	

	<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:							
Purchased Power Expense	555	1	27,060,767	OR	Situs	27,060,767	5.4.1
Purchased Power Expense	555	1	8,423,395	WA	Situs	-	5.4.2
Purchased Power Expense	555	1	1,270,838	ID	Situs	-	5.4.3
			<u>36,755,000</u>			<u>27,060,767</u>	

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2011
BPA Residential Exchange
Account 505201
Oregon

12-Months Ended December 2011 Expense

(27,060,767)

Ref 5.4

Account number:	505201	Reg Bill Intchg Rec/		
Company code	1000	PacifiCorp		
Business area				
Fiscal year	2012			
All documents in currency	*	Display currency	USD	

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1	3,131,327.45	5,376,089.50	2,244,762.05-	2,244,762.05-
2	2,244,762.05	3,711,516.73	1,466,754.68-	3,711,516.73-
3	1,466,754.68	3,064,451.58	1,597,696.90-	5,309,213.63-
4	1,597,696.90	3,165,368.26	1,567,671.36-	6,876,884.99-
5	1,567,671.36	3,108,085.38	1,540,414.02-	8,417,299.01-
6	1,540,414.02	2,832,535.53	1,292,121.51-	9,709,420.52-
7	1,292,121.51	2,419,576.88	1,127,455.37-	10,836,875.89-
8	1,127,455.37	2,968,763.94	1,841,308.57-	12,678,184.46-
9	1,841,308.57	10,586,233.98	8,744,925.41-	21,423,109.87-
10	8,744,925.41	10,223,842.72	1,478,917.31-	22,902,027.18-
11	1,478,917.31	3,216,400.25	1,737,482.94-	24,639,510.12-
12	1,737,482.94	4,158,740.11	2,421,257.17-	27,060,767.29-
13				27,060,767.29-
14				27,060,767.29-
15				27,060,767.29-
16				27,060,767.29-
Total	27,770,837.57	54,831,604.86	27,060,767.29-	27,060,767.29-

PacifiCorp
 Results of Operations - December 2011
 BPA Residential Exchange
 Account 505202
 Washington

12-Months Ended December 2011 Expense

(8,423,395)

Ref 5.4

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1	1,072,113.23	2,166,393.58	1,094,280.35-	1,094,280.35-
2	1,094,280.35	2,008,335.49	914,055.14-	2,008,335.49-
3	914,055.14	1,796,893.45	882,838.31-	2,891,173.80-
4	882,838.31	1,578,779.10	695,940.79-	3,587,114.59-
5	695,940.79	1,276,815.94	580,875.15-	4,167,989.74-
6	580,875.15	1,019,442.95	438,567.80-	4,606,557.54-
7	438,567.80	955,454.84	516,887.04-	5,123,444.58-
8	516,887.04	1,242,779.53	725,892.49-	5,849,337.07-
9	725,892.49	1,545,275.20	819,382.71-	6,668,719.78-
10	819,382.71	1,281,504.18	462,121.47-	7,130,841.25-
11	462,121.47	978,741.25	516,619.78-	7,647,461.03-
12	516,619.78	1,292,553.65	775,933.87-	8,423,394.90-
13				8,423,394.90-
14				8,423,394.90-
15				8,423,394.90-
16				8,423,394.90-
Total	8,719,574.26	17,142,969.16	8,423,394.90-	8,423,394.90-

PacifiCorp
 Results of Operations - December 2011
 BPA Residential Exchange
 Account 505204
 Idaho

12-Months Ended December 2011 Expense

(1,270,838)

Ref 5.4

Account number		505204	Reg Bill Intchg Rec/	
Company code		1000	PacifiCorp	
Business area				
Fiscal year		2012		
All documents in currency		*	Display currency USD	
Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1	658,647.92	303,095.38	355,552.54	355,552.54
2	524,558.78	355,552.55	169,006.23	524,558.77
3	321,957.35	169,006.23	152,951.12	677,509.89
4	303,821.32	152,951.12	150,870.20	828,380.09
5	233,234.31	150,870.19	82,364.12	910,744.21
6	99,080.91	82,364.13	16,716.78	927,460.99
7	16,716.80	722,483.08	705,766.28-	221,694.71
8	705,766.30	1,301,418.52	595,652.22-	373,957.51-
9	595,652.23	1,033,552.36	437,900.13-	811,857.64-
10	437,900.14	615,057.90	177,157.76-	989,015.40-
11	177,157.77	280,201.00	103,043.23-	1,092,058.63-
12	103,043.23	281,822.81	178,779.58-	1,270,838.21-
13				1,270,838.21-
14				1,270,838.21-
15				1,270,838.21-
16				1,270,838.21-
Total	4,177,537.06	5,448,375.27	1,270,838.21-	1,270,838.21-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenue	456	3	(4,639,678)	SG	26.407%	(1,225,191)	5.5.1
Adjustment to Expense:							
Generation Expense	548	3	(933,523)	SG	26.407%	(246,514)	5.5.1
Misc Other Generation Expense	554	3	(1,205,197)	SG	26.407%	(318,254)	5.5.1
Other Expenses	557	3	(48,030)	SG	26.407%	(12,683)	5.5.1
			<u>(2,186,750)</u>			<u>(577,451)</u>	
Adjustment to Depreciation Expense:							
Depreciation Expense	403OP	3	(716,941)	SG	26.407%	(189,321)	5.5.1
Depreciation Expense	403362	3	(6,302)	UT	Situs	-	5.5.1
Depreciation Expense	403GP	3	(10,515)	SG	26.407%	(2,777)	5.5.1
			<u>(733,758)</u>			<u>(192,098)</u>	
Adjustment to Rate Base:							
Electric Plant in Service	343	3	(5,263,392)	SG	26.407%	(1,389,894)	5.5.1
Electric Plant in Service	362	3	(235,334)	UT	Situs	-	5.5.1
Electric Plant in Service	397	3	(270,096)	SG	26.407%	(71,324)	5.5.1
			<u>(5,768,822)</u>			<u>(1,461,217)</u>	
Depreciation Reserve	108OP	3	5,298,201	SG	26.407%	1,399,085	5.5.1
Depreciation Reserve	108362	3	129,629	UT	Situs	-	5.5.1
Depreciation Reserve	108GP	3	114,981	SG	26.407%	30,363	5.5.1
			<u>5,542,811</u>			<u>1,429,448</u>	
Adjustment to Tax:							
ADIT Balance - CA	282	3	2,220	CA	Situs	-	
ADIT Balance - ID	282	3	6,385	ID	Situs	-	
ADIT Balance - FERC	282	3	456	FERC	Situs	-	
ADIT Balance - OR	282	3	33,557	OR	Situs	33,557	
ADIT Balance - OTHER	282	3	10,140	OTHER	0.000%	-	
ADIT Balance - UT	282	3	50,757	UT	Situs	-	
ADIT Balance - WA	282	3	0	WA	Situs	-	
ADIT Balance - WY	282	3	18,867	WY	Situs	-	
			<u>122,382</u>			<u>33,557</u>	

Description of Adjustment:

The Company has provided both electricity and steam from the Little Mountain plant to the Great Salt Lake Minerals Company since 1968. The current contract associated with this arrangement expires on February 28, 2012. However, 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. Since the plant no longer produces power due to the generator failure on August 1, this adjustment removes the steam revenue and related O&M expense to align with the net power costs. This also adjusts the plant and depreciation balances to reflect the February 28, 2012 retirement of the plant. Since the plant no longer produces power due to the generator failure on August 1, this adjustment removes the plant balances, steam revenue and related O&M expense to align with the net power costs.

**PacifiCorp
Results of Operations - December 2011
Little Mountain**

Remove Little Mountain Revenue/O&M Expense

Description	FERC Acct	Factor	12 ME	Adjustment	Ref.
			Dec 2011		
Steam Revenue	456	SG	4,639,678	(4,639,678)	Ref. 5.5
Generation Expense	548	SG	933,523	(933,523)	Ref. 5.5
Misc Other Generation Expense	554	SG	1,205,197	(1,205,197)	Ref. 5.5
Other Expenses	557	SG	48,030	(48,030)	Ref. 5.5

Remove Little Mountain Plant Depreciation Expense

Description	FERC Acct	Factor	12 ME	Adjustment	Ref.
			Dec 2011		
Depreciation Expense - Other Plant	403OP	SG	716,941	(716,941)	Ref. 5.5
Depreciation Expense - Distribution Plant	403362	UT	6,302	(6,302)	Ref. 5.5
Depreciation Expense - General Plant	403GP	SG	10,515	(10,515)	Ref. 5.5
Total			733,758	(733,758)	

Adjust Little Mountain Plant to December 2012 13-Mo Avg Balances

Description	FERC Acct	Factor	13-Month Avg	Adjustment	Ref.
			Balance		
			Dec 2011		
Electric Plant in Service - Other	343	SG	5,263,392	(5,263,392)	Ref. 5.5
Electric Plant in Service - Distribution	362	UT	235,334	(235,334)	Ref. 5.5
Electric Plant in Service - General	397	SG	270,096	(270,096)	Ref. 5.5
Total			5,768,822	(5,768,822)	
Depreciation Reserve	108OP	SG	(5,298,201)	5,298,201	Ref. 5.5
Depreciation Reserve	108362	UT	(129,629)	129,629	Ref. 5.5
Depreciation Reserve	108GP	SG	(114,981)	114,981	Ref. 5.5
Total			(5,542,811)	5,542,811	

	<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:							
Lease and O&M Expense	550	3	117,433	OR	Situs	117,433	
Adjustment to Rate Base:							
Land	340	3	17,308	OR	Situs	17,308	

Description of Adjustment:

This adjustment accounts for the costs related to the Black Cap Solar LLC project, which is projected to become operational in October 2012. This adjustment adds the O&M expense, the lease payment expense, and the land balance associated with the project for the period 12-months ending December 2012. 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 of the 2010 Protocol allocation methodology. As such, the costs and benefits associated with this project are situs assigned to Oregon customers.

	6.1 Depreciation & Amortization Expense	6.2 Depreciation & Amortization Reserve	6.3 Hydro Decommissioning	6.4 Oregon Coal Fired Steam Plant Depreciation	0	0
Total Normalized					0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	16,948,774	5,526,352	-	11,422,421	-	-
21 Amortization	158,524	158,524	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(6,654,198)	(1,899,374)	(938,479)	(3,816,345)	-	-
24 State	(904,195)	(258,093)	(127,524)	(518,578)	-	-
25 Deferred Income Taxes	1,066,003	-	1,066,003	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	10,614,907	3,527,409	0	7,087,498	-	-
29						
30 Operating Rev For Return:	(10,614,907)	(3,527,409)	(0)	(7,087,498)	-	-
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	(36,873,101)	-	(3,837,193)	2,574,233	(35,610,142)	-
48 Accum Prov For Amort	(156,628)	-	(156,628)	-	-	-
49 Accum Def Income Tax	(533,001)	-	-	(533,001)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(37,562,731)	-	(3,993,821)	2,041,232	(35,610,142)	-
56						
57 Total Rate Base:	(37,562,731)	-	(3,993,821)	2,041,232	(35,610,142)	-
58						
59						
60 Estimated ROE impact	-0.454%	-0.206%	0.018%	-0.009%	-0.254%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(17,107,298)	(5,684,877)	-	(11,422,421)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	2,808,892	-	2,808,892	-	-	-
72 Income Before Tax	(19,916,190)	(5,684,877)	(2,808,892)	(11,422,421)	-	-
73						
74 State Income Taxes	(904,195)	(258,093)	(127,524)	(518,578)	-	-
75						
76 Taxable Income	(19,011,995)	(5,426,783)	(2,681,368)	(10,903,843)	-	-
77						
78 Federal Income Taxes	(6,654,198)	(1,899,374)	(938,479)	(3,816,345)	-	-

	6.1 Depreciation & Amortization Expense	6.2 Depreciation & Amortization Reserve	6.3 Hydro Decommissioning	6.4 Oregon Coal Fired Steam Plant Depreciation	0	0
Total Normalized					0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	11,422,421	-	-	11,422,421	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,816,345)	-	-	(3,816,345)	-	-
24 State	(518,578)	-	-	(518,578)	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	7,087,498	-	-	7,087,498	-	-
29						
30 Operating Rev For Return:	(7,087,498)	-	-	(7,087,498)	-	-
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	(35,610,142)	-	-	(35,610,142)	-	-
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:	(35,610,142)	-	-	(35,610,142)	-	-
56						
57 Total Rate Base:	(35,610,142)	-	-	(35,610,142)	-	-
58						
59						
60 Estimated ROE impact	-0.254%	0.000%	0.000%	0.000%	-0.254%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(11,422,421)	-	-	(11,422,421)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(11,422,421)	-	-	(11,422,421)	-	-
73						
74 State Income Taxes	(518,578)	-	-	(518,578)	-	-
75						
76 Taxable Income	(10,903,843)	-	-	(10,903,843)	-	-
77						
78 Federal Income Taxes	(3,816,345)	-	-	(3,816,345)	-	-

	6.1 Depreciation & Amortization Expense	6.2 Depreciation & Amortization Reserve	6.3 Hydro Decommissioning	6.4 Oregon Coal Fired Steam Plant Depreciation	0	0
Total Normalized					0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	2,936,772	2,936,772	-	-	-	-
21 Amortization	156,470	156,470	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,033,483)	(1,033,483)	-	-	-	-
24 State	(140,433)	(140,433)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,919,326	1,919,326	-	-	-	-
29						
30 Operating Rev For Return:	(1,919,326)	(1,919,326)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(2,976,737)	(2,976,737)	-	-	-	-
48 Accum Prov For Amort	(156,470)	(156,470)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(3,133,207)	(3,133,207)	-	-	-	-
56						
57 Total Rate Base:	(3,133,207)	(3,133,207)	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.101%	-0.114%	0.013%	0.000%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,093,242)	(3,093,242)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,093,242)	(3,093,242)	-	-	-	-
73						
74 State Income Taxes	(140,433)	(140,433)	-	-	-	-
75						
76 Taxable Income	(2,952,809)	(2,952,809)	-	-	-	-
77						
78 Federal Income Taxes	(1,033,483)	(1,033,483)	-	-	-	-

	6.1	6.2	6.3	6.4	0	0
	Depreciation & Amortization Expense	Depreciation & Amortization Reserve	Hydro Decommissioning	Oregon Coal Fired Steam Plant Depreciation		
Total Normalized					0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	2,589,580	2,589,580	-	-	-	-
21 Amortization	2,054	2,054	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,804,370)	(865,891)	-	(938,479)	-	-
24 State	(245,184)	(117,660)	-	(127,524)	-	-
25 Deferred Income Taxes	1,066,003	-	-	1,066,003	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,608,083	1,608,083	-	0	-	-
29						
30 Operating Rev For Return:	(1,608,083)	(1,608,083)	-	(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	1,713,777	-	(860,456)	2,574,233	-	-
48 Accum Prov For Amort	(158)	-	(158)	-	-	-
49 Accum Def Income Tax	(533,001)	-	-	(533,001)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	1,180,618	-	(860,614)	2,041,232	-	-
56						
57 Total Rate Base:	1,180,618	-	(860,614)	2,041,232	-	-
58						
59						
60 Estimated ROE impact	-0.097%	-0.093%	0.003%	-0.007%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,591,635)	(2,591,635)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	2,808,892	-	-	2,808,892	-	-
72 Income Before Tax	(5,400,526)	(2,591,635)	-	(2,808,892)	-	-
73						
74 State Income Taxes	(245,184)	(117,660)	-	(127,524)	-	-
75						
76 Taxable Income	(5,155,342)	(2,473,974)	-	(2,681,368)	-	-
77						
78 Federal Income Taxes	(1,804,370)	(865,891)	-	(938,479)	-	-

PacifiCorp
Oregon Results of Operations - December 2011
Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Production	403SP	2	8,267,865	SG	26.407%	2,183,279	
Steam Production	403SP	2	51,694	SG	26.407%	13,651	
Hydro Production	403HP	2	852,233	SG-P	26.407%	225,047	
Hydro Production	403HP	2	104,659	SG-U	26.407%	27,637	
Other Production	403OP	2	76,246	SG	26.407%	20,134	
Transmission	403TP	2	963,735	SG	26.407%	254,491	
Distribution - Oregon	403364	2	132,578	OR	Situs	132,578	
Distribution - Utah	403364	2	371,729	UT	Situs	-	
Distribution - Wyoming	403364	2	79,389	WYE	Situs	-	
General Plant - Oregon	403GP	2	71,904	OR	Situs	71,904	
General Plant - Utah	403GP	2	(506)	UT	Situs	-	
General Plant - Idaho	403GP	2	(1,361)	ID	Situs	-	
General Plant - Wyoming	403GP	2	252	WYE	Situs	-	
General Plant	403GP	2	9,387	SO	27.721%	2,602	
General Plant	403GP	2	20,632	SG	26.407%	5,448	
Intangible Plant	404IP	2	51,755	SO	27.721%	14,347	
Intangible Plant	404IP	2	538,205	SG	26.407%	142,123	
		Total	<u>11,590,395</u>			<u>3,093,242</u>	6.1.1
Steam Production	403SP	3	7,566,940	SG	26.407%	1,998,187	
Hydro Production	403HP	3	587,088	SG-P	26.407%	155,031	
Hydro Production	403HP	3	63,422	SG-U	26.407%	16,748	
Other Production	403OP	3	93,396	SG	26.407%	24,663	
Transmission	403TP	3	1,188,098	SG	26.407%	313,739	
Distribution - Oregon	403364	3	50,421	OR	Situs	50,421	
Distribution - Utah	403364	3	482,406	UT	Situs	-	
General Plant - Oregon	403GP	3	30,792	OR	Situs	30,792	
Intangible Plant	404IP	3	7,779	SG	26.407%	2,054	
			<u>10,070,342</u>			<u>2,591,635</u>	6.1.1

Description of Adjustment:

This adjustment adds to the results of operations the depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.6.

PacifiCorp
Results of Operations - December 2011
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan11 to Dec11 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan12 to Dec12 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	3.045%	114,536,242	3,487,937	97,384,673	3,009,550	6,497,486
Various	312	403SP	SSGCH	2.312%	2,235,416	51,694	-	-	51,694
DJ U4 SO2 & PM Emission Cntrl Upgrades	312	403SP	SG	3.045%	-	-	70,321,113	2,187,665	2,187,665
Naughton U2 Flue Gas Desulfurization Sys	313	403SP	SG	3.045%	124,596,784	3,794,307	3,734,868	116,208	3,910,515
Naughton U1 Flue Gas Desulfurization Sys	312	403SP	SG	3.045%	-	-	72,952,432	2,253,517	2,253,517
Wyodak U1 SO2 and PM Emiss Control Upgrade	312	403SP	SG	3.045%	32,365,623	985,620	-	-	985,620
Total Steam Plant					273,734,066	8,319,558	244,393,086	7,566,940	15,886,498
Hydro Production Plant:									
Various	332	403HP	SG-P	1.946%	43,783,372	852,233	33,303,529	587,088	1,439,320
Various	332	403HP	SG-U	2.722%	3,844,456	104,659	2,887,524	63,422	168,081
Total Hydro Plant					47,627,828	956,891	36,191,054	650,510	1,607,401
Other Production Plant:									
Various Wind Other	343	403OP	SG-W	4.042%	-	-	-	-	-
Various	343	403OP	SG	2.569%	2,968,365	76,246	4,027,604	93,396	169,642
Total Other Plant					2,968,365	76,246	4,027,604	93,396	169,642
Transmission Plant:									
Various	355	403TP	SG	1.885%	51,126,855	963,735	64,503,418	1,188,098	2,151,833
Total Transmission Plant					51,126,855	963,735	64,503,418	1,188,098	2,151,833
Distribution Plant:									
California	364	403364	CA	2.891%	-	-	-	-	-
Oregon	364	403364	OR	2.844%	4,661,946	132,578	1,732,876	50,421	182,999
Washington	364	403364	WA	3.117%	-	-	-	-	-
Utah	364	403364	UT	2.481%	14,981,700	371,729	19,195,069	482,406	854,135
Idaho	364	403364	ID	2.569%	-	-	-	-	-
Wyoming	364	403364	WYP	2.826%	2,809,045	79,389	-	-	79,389
Total Distribution Plant					22,452,691	583,696	20,927,945	532,827	1,116,523
General Plant:									
California	397	403GP	CA	2.058%	-	-	-	-	-
Oregon	397	403GP	OR	2.510%	2,864,944	71,904	1,219,618	30,792	102,696
Washington	397	403GP	WA	3.391%	-	-	-	-	-
Utah	397	403GP	UT	2.220%	(22,777)	(506)	-	-	(506)
Idaho	397	403GP	ID	2.241%	(60,724)	(1,361)	-	-	(1,361)
Wyoming	397	403GP	WYP	3.648%	6,901	252	-	-	252
General	397	403GP	SO	6.268%	149,764	9,387	-	-	9,387
General	397	403GP	CN	8.139%	-	-	-	-	-
General	397	403GP	SG	3.322%	621,140	20,632	-	-	20,632
Total General Plant					3,559,248	100,308	1,219,618	30,792	131,100
Mining Plant:									
Coal Mine	399	403MP	SE	3.562%	4,583,293	163,249	310,587	5,992	169,242
Total Mining Plant					4,583,293	163,249	310,587	5,992	169,242
Intangible Plant:									
General	303	404IP	SO	4.850%	1,067,105	51,755	-	-	51,755
General	303	404IP	SE	9.432%	-	-	-	-	-
General	303	404IP	SG	4.431%	12,146,127	536,205	324,117	7,779	545,984
Wyoming	303	404IP	WYP	9.812%	-	-	-	-	-
Hydro Relicensing	302	404IP	SG-P	2.628%	-	-	-	-	-
Total Intangible Plant					13,213,232	589,960	324,117	7,779	597,739
Total Electric Plant in Service					419,265,578	11,753,644	371,897,428	10,076,334	21,829,979
					Ref# 8.6.2		Ref# 8.6.2		
					Total Without Mining	11,590,395	10,070,342	11,590,395	21,660,737
						Ref# 6.1		Ref# 6.1	

PacifiCorp
Oregon Results of Operations - December 2011
Depreciation & Amortization Reserve

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Steam Production	108SP	2	(8,267,865)	SG	26.407%	(2,183,279)	
Steam Production	108SP	2	(51,694)	SG	26.407%	(13,651)	
Hydro Production	108HP	2	(852,233)	SG-P	26.407%	(225,047)	
Hydro Production	108HP	2	(104,659)	SG-U	26.407%	(27,637)	
Other Production	108OP	2	(76,246)	SG	26.407%	(20,134)	
Transmission	108TP	2	(963,735)	SG	26.407%	(254,491)	
Distribution - Oregon	108364	2	(132,578)	OR	Situs	(132,578)	
Distribution - Utah	108364	2	(371,729)	UT	Situs	-	
Distribution - Wyoming	108364	2	(79,389)	WYE	Situs	-	
General Plant - Oregon	108GP	2	(71,904)	OR	Situs	(71,904)	
General Plant - Utah	108GP	2	506	UT	Situs	-	
General Plant - Idaho	108GP	2	1,361	ID	Situs	-	
General Plant - Wyoming	108GP	2	(252)	WYE	Situs	-	
General Plant	108GP	2	(9,387)	SO	27.721%	(2,602)	
General Plant	108GP	2	(20,632)	SG	26.407%	(5,448)	
Mining Plant	108MP	2	(163,249)	SE	24.481%	(39,965)	
Intangible Plant	111IP	2	(51,755)	SO	27.721%	(14,347)	
Intangible Plant	111IP	2	(538,205)	SG	26.407%	(142,123)	
			<u>(11,753,644)</u>			<u>(3,133,207)</u>	6.2.1
Steam Production	108SP	3	(2,624,192)	SG	26.407%	(692,965)	
Hydro Production	108HP	3	(106,849)	SG-P	26.407%	(28,215)	
Hydro Production	108HP	3	(6,482)	SG-U	26.407%	(1,712)	
Other Production	108OP	3	(12,932)	SG	26.407%	(3,415)	
Transmission	108TP	3	(403,790)	SG	26.407%	(106,628)	
Distribution - Oregon	108364	3	(18,480)	OR	Situs	(18,480)	
Distribution - Utah	108364	3	(153,127)	UT	Situs	-	
General Plant - Oregon	108GP	3	(8,928)	OR	Situs	(8,928)	
Mining Plant	108MP	3	(461)	SE	24.481%	(113)	
Intangible Plant	111IP	3	(598)	SG	26.407%	(158)	
			<u>(3,335,839)</u>			<u>(860,614)</u>	6.2.1

Description of Adjustment:

This adjustment reflects the depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.6.

PacifiCorp
Results of Operations - December 2011
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan11 to Dec11 Plant Additions Included in Adj	Jan11 to Dec11 Incremental Reserve on Plant Adds	Jan12 to Dec12 Plant Additions Included in Adj	Jan12 to Dec12 Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	3.045%	114,536,242	(3,487,937)	97,384,673	(1,042,941)	(4,530,878)
Various	312	108SP	SSGCH	2.312%	2,235,416	(51,694)	-	-	(51,694)
DJ U4 SO2 & PM Emission Cntrl Upgrades	312	108SP	SG	3.045%	-	-	70,321,113	(796,853)	(796,853)
Naughton U2 Flue Gas Desulfurization Sys	313	108SP	SG	3.045%	124,596,784	(3,794,307)	3,734,868	(48,654)	(3,842,961)
Naughton U1 Flue Gas Desulfurization Sys	312	108SP	SG	3.045%	-	-	72,952,432	(735,744)	(735,744)
Wyodak U1 SO2 and PM Emiss Control Upgrade	312	108SP	SG	3.045%	32,365,623	(985,620)	-	-	(985,620)
Total Steam Plant					273,734,066	(8,319,558)	244,393,086	(2,624,192)	(10,943,750)
Hydro Production Plant:									
Various	332	108HP	SG-P	1.946%	43,783,372	(852,233)	33,303,529	(106,849)	(959,082)
Various	332	108HP	SG-U	2.722%	3,844,456	(104,659)	2,887,524	(6,482)	(111,141)
Total Hydro Plant					47,627,828	(956,891)	36,191,054	(113,331)	(1,070,223)
Other Production Plant:									
Various Wind Other	343	108OP	SG-W	4.042%	-	-	-	-	-
Various	343	108OP	SG	2.569%	2,968,365	(76,246)	4,027,604	(12,932)	(89,178)
Total Other Plant					2,968,365	(76,246)	4,027,604	(12,932)	(89,178)
Transmission Plant:									
Various	355	108TP	SG	1.885%	51,126,855	(963,735)	64,503,418	(403,790)	(1,367,524)
Total Transmission Plant					51,126,855	(963,735)	64,503,418	(403,790)	(1,367,524)
Distribution Plant:									
California	364	108364	CA	2.891%	-	-	-	-	-
Oregon	364	108364	OR	2.844%	4,661,946	(132,578)	1,732,876	(18,480)	(151,058)
Washington	364	108364	WA	3.117%	-	-	-	-	-
Utah	364	108364	UT	2.481%	14,981,700	(371,729)	19,195,069	(153,127)	(524,855)
Idaho	364	108364	ID	2.569%	-	-	-	-	-
Wyoming	364	108364	WYP	2.826%	2,809,045	(79,389)	-	-	(79,389)
Total Distribution Plant					22,452,691	(583,696)	20,927,945	(171,607)	(755,303)
General Plant:									
California	397	108GP	CA	2.058%	-	-	-	-	-
Oregon	397	108GP	OR	2.510%	2,864,944	(71,904)	1,219,618	(8,928)	(80,832)
Washington	397	108GP	WA	3.391%	-	-	-	-	-
Utah	397	108GP	UT	2.220%	(22,777)	506	-	-	506
Idaho	397	108GP	ID	2.241%	(60,724)	1,361	-	-	1,361
Wyoming	397	108GP	WYP	3.648%	6,901	(252)	-	-	(252)
General	397	108GP	SO	6.268%	149,764	(9,387)	-	-	(9,387)
General	397	108GP	CN	8.139%	-	-	-	-	-
General	397	108GP	SG	3.322%	621,140	(20,632)	-	-	(20,632)
Total General Plant					3,559,248	(100,308)	1,219,618	(8,928)	(109,236)
Mining Plant:									
Coal Mine	399	108MP	SE	3.562%	4,583,293	(163,249)	310,587	(461)	(163,710)
Total Mining Plant					4,583,293	(163,249)	310,587	(461)	(163,710)
Intangible Plant:									
General	303	111IP	SO	4.850%	1,067,105	(51,755)	-	-	(51,755)
General	303	111IP	SE	9.432%	-	-	-	-	-
General	303	111IP	SG	4.431%	12,146,127	(538,205)	324,117	(598)	(538,804)
Wyoming	303	111IP	WYP	9.812%	-	-	-	-	-
Hydro Relicensing	302	111IP	SG-P	2.628%	-	-	-	-	-
Total Intangible Plant					13,213,232	(589,960)	324,117	(598)	(590,558)
					419,265,578	(11,753,644)	371,897,428	(3,335,839)	(15,089,483)
					Ref# 8.6.2	Ref# 6.2	Ref# 8.6.2	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>
Allocation Correction to Booked Reserve							
Depreciation Reserve	108HP	1	(8,369)	SG-P	26.407%	(2,210)	6.3.2
Depreciation Reserve	108HP	1	<u>8,369</u>	SG-U	26.407%	<u>2,210</u>	6.3.2
			<u>-</u>			<u>-</u>	
Adjustment to Reserve							
Depreciation Reserve	108HP	3	11,098,922	SG-P	26.407%	2,930,870	6.3.1
Depreciation Reserve	108HP	3	<u>(1,350,550)</u>	SG-U	26.407%	<u>(356,637)</u>	6.3.1
			<u>9,748,372</u>			<u>2,574,233</u>	6.3.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	3	10,637,000	SG	26.407%	2,808,892	6.3.1
Deferred Income Tax Expense	41010	3	4,036,848	SG	26.407%	1,066,003	6.3.1
ADIT Avg. Balance	282	3	(2,018,424)	SG-P	26.407%	(533,001)	6.3.1
Adjust to Dec 2012 13-Mo Average Balance for Projected Spend / Accrual Detail:							
December 2011 Avg Reserve Balance			(13,009,406)				6.3.1
December 2012 Avg Reserve Balance			<u>(3,261,035)</u>				6.3.1
Total Adjustment to Average Reserve			<u>9,748,372</u>				6.3.1

Description of Adjustment:

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

PacifiCorp
 Results of Operations - December 2011
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-10	398,765	(185,352)	(17,292,595)
January-11	314,550	(185,352)	(17,163,397)
February-11	524,213	(185,352)	(16,824,537)
March-11	257,382	(185,352)	(16,752,507)
April-11	194,589	(185,352)	(16,743,270)
May-11	227,209	(185,352)	(16,701,414)
June-11	766,645	(185,352)	(16,120,121)
July-11	510,133	(185,352)	(15,795,341)
August-11	1,297,299	(185,352)	(14,683,394)
September-11	4,262,792	(185,352)	(10,605,954)
October-11	2,233,011	(185,352)	(8,558,296)
November-11	380,161	(185,352)	(8,363,488)
December-11	1,034,853	(185,352)	(7,513,987)
Dec-11 13-Month Average			(14,086,023)

To 6.3.2

East Side	Spend	Accruals	Balance
December-10	-	(112,546)	1,751,892
January-11	-	(112,546)	1,639,346
February-11	-	(112,546)	1,526,800
March-11	-	(112,546)	1,414,254
April-11	-	(112,546)	1,301,709
May-11	-	(112,546)	1,189,163
June-11	-	(112,546)	1,076,617
July-11	-	(112,546)	964,071
August-11	-	(112,546)	851,525
September-11	-	(112,546)	738,979
October-11	-	(112,546)	626,434
November-11	-	(112,546)	513,888
December-11	-	(112,546)	401,342
Dec-11 13-Month Average			1,076,617

To 6.3.2

Total Resources	Spend	Accruals	Balance
December-10	398,765	(297,898)	(15,540,703)
January-11	314,550	(297,898)	(15,524,051)
February-11	524,213	(297,898)	(15,297,737)
March-11	257,382	(297,898)	(15,338,252)
April-11	194,589	(297,898)	(15,441,561)
May-11	227,209	(297,898)	(15,512,251)
June-11	766,645	(297,898)	(15,043,504)
July-11	510,133	(297,898)	(14,831,269)
August-11	1,297,299	(297,898)	(13,831,869)
September-11	4,262,792	(297,898)	(9,866,975)
October-11	2,233,011	(297,898)	(7,931,862)
November-11	380,161	(297,898)	(7,849,600)
December-11	1,034,853	(297,898)	(7,112,645)
Dec-11 13-Month Average			(13,009,406)

Ref 6.3

West Side	Spend	Accruals	Balance
January-12	570,000	(185,352)	(7,129,339)
February-12	617,000	(185,352)	(6,697,692)
March-12	860,000	(185,352)	(6,023,044)
April-12	1,200,000	(185,352)	(5,008,397)
May-12	1,180,000	(185,352)	(4,013,749)
June-12	1,300,000	(185,352)	(2,899,101)
July-12	1,400,000	(185,352)	(1,684,454)
August-12	1,125,000	(185,352)	(744,806)
September-12	1,375,000	(185,352)	444,841
October-12	500,000	(185,352)	759,489
November-12	205,000	(185,352)	779,137
December-12	305,000	(185,352)	898,784

East Side	Spend	Accruals	Balance
January-12	-	(112,546)	288,796
February-12	-	(112,546)	176,250
March-12	-	(112,546)	63,704
April-12	-	(112,546)	(48,841)
May-12	-	(112,546)	(161,387)
June-12	-	(112,546)	(273,933)
July-12	-	(112,546)	(386,479)
August-12	-	(112,546)	(499,025)
September-12	-	(112,546)	(611,571)
October-12	-	(112,546)	(724,116)
November-12	-	(112,546)	(836,662)
December-12	-	(112,546)	(949,208)

Total Resources	Spend	Accruals	Balance
January-12	570,000	(297,898)	(6,840,543)
February-12	617,000	(297,898)	(6,521,442)
March-12	860,000	(297,898)	(5,959,340)
April-12	1,200,000	(297,898)	(5,057,238)
May-12	1,180,000	(297,898)	(4,175,136)
June-12	1,300,000	(297,898)	(3,173,035)
July-12	1,400,000	(297,898)	(2,070,933)
August-12	1,125,000	(297,898)	(1,243,831)
September-12	1,375,000	(297,898)	(166,729)
October-12	500,000	(297,898)	35,373
November-12	205,000	(297,898)	(57,526)
December-12	305,000	(297,898)	(50,424)

West Side	Dec 2012		
	Total Spend	Total Accruals	13-Mo. Average Balance
12 ME Dec 2012	10,637,000	(2,224,229)	(2,987,101)
Adjustment to Reserve			11,098,922

Ref 6.3

East Side	Dec 2012		
	Total Spend	Total Accruals	13-Mo. Average Balance
12 ME Dec 2012	-	(1,350,550)	(273,933)
Adjustment to Reserve			(1,350,550)

Ref 6.3

Total Resources	Dec 2012		
	Total Spend	Total Accruals	13-Mo. Average Balance
12 ME Dec 2012	10,637,000	(3,574,779)	(3,261,035)
Adjustment to Reserve			9,748,372

Ref 6.3

Ref 6.3

Tax Schedule M Deduction	(10,637,000)	Ref 6.3
Deferred Inc Tax Exp	4,036,848	Ref 6.3
ADIT B/E Avg Bal	(2,018,424)	Ref 6.3

PacifiCorp
 Results of Operations - December 2011
 Hydro Decommissioning
 Corrections to Booked Data

Accumulated Depreciation		Dec 2011 13-Mo. Average Booked Balance	Page Ref.	Dec 2011 13-Mo. Average Actual Balance	Adjustment to Dec 2011 Average Balance	
108	SG-P	(14,077,654)	B17 pg 14	(14,086,023)	(8,369)	To 6.3
108	SG-U	1,068,246	B17 pg 14	1,076,617	8,369	To 6.3
Ref 6.3.1					<u><u>-</u></u>	

PacifiCorp
Oregon Results of Operations - December 2011
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 Depr. Expense	403SP	1	39,033,319	SG	26.407%	10,307,452	6.4.1
Steam Plant Depr. Expense	403SP	1	4,222,281	SG	26.407%	1,114,970	6.4.1
			<u>43,255,600</u>			<u>11,422,421</u>	
Adjustment to Reserve:							
Steam Plant Accum. Depr.	108SP	1	(120,460,650)	SG	26.407%	(31,809,807)	6.4.1
Steam Plant Accum. Depr.	108SP	1	(14,391,498)	SG	26.407%	(3,800,334)	6.4.1
			<u>(134,852,148)</u>			<u>(35,610,142)</u>	

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2011 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 2011
 Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Expense (Yr Ended Dec2011)
CHOLLA	SG	4,222,281
CARBON	SG	1,344,196
NAUGHTON	SG	155,381
HUNTINGTON	SG	4,143,000
HUNTER	SG	9,306,153
CRAIG	SG	1,463,130
HAYDEN	SG	692,929
COLSTRIP	SG	1,562,293
DAVE JOHNSTON	SG	4,761,781
JIM BRIDGER	SG	11,300,645
WYODAK	SG	4,303,812
		<u>43,255,600</u>
		Ref 6.4

Depreciation Reserve Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Reserve 13 Month Average
CHOLLA	SG	(14,391,498)
CARBON	SG	(4,425,048)
NAUGHTON	SG	(492,010)
HUNTINGTON	SG	(11,955,972)
HUNTER	SG	(30,004,314)
CRAIG	SG	(4,980,309)
HAYDEN	SG	(2,329,852)
COLSTRIP	SG	(5,360,737)
DAVE JOHNSTON	SG	(11,567,890)
JIM BRIDGER	SG	(37,125,306)
WYODAK	SG	(12,219,211)
		<u>(134,852,148)</u>
		Ref 6.4

PacifiCorp
Results of Operations - December 2011
Oregon Coal-Fired Steam Plant Depreciation

Account Number	Description	Oregon Deprec. Rate %	Normal Deprec. Rate %	Difference	Total Factor (L)/(K)
STEAM PRODUCTION PLANT					
CARBON					
311.00	Structures & Improvements	3.44	2.55	0.89	0.34902
312.00	Boiler Plant Equipment	4.47	3.25	1.22	0.375385
314.00	Turbogenerator Units	4.10	3.00	1.10	0.366667
315.00	Accessory Electric Equipment	3.22	2.31	0.91	0.393939
316.00	Misc. Power Plant Equipment	3.50	2.58	0.92	0.356589
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
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

	7.1	7.2	7.3	7.4	7.5	0	
Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	0	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	-	-	-	-	-	-	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	2,948,209	-	2,654,604	-	293,605	-	
23 Income Taxes: Federal	2,344,957	1,027,337	(886,930)	2,302,646	(98,096)	-	
24 State	(26,334)	139,598	(120,519)	(32,084)	(13,330)	-	
25 Deferred Income Taxes	304,325	-	-	304,325	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	5,571,157	1,166,935	1,647,155	2,574,888	182,179	-	
29							
30 Operating Rev For Return:	(5,571,157)	(1,166,935)	(1,647,155)	(2,574,888)	(182,179)	-	
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	(8,906,355)	-	-	(8,906,355)	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	(8,906,355)	-	-	(8,906,355)	-	-	
56							
57 Total Rate Base:	(8,906,355)	-	-	(8,906,355)	-	-	
58							
59							
60 Estimated ROE impact	-0.286%	-0.068%	-0.096%	-0.151%	0.041%	-0.011%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,948,209)	-	(2,654,604)	-	(293,605)	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	(3,074,846)	(3,074,846)	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	126,638	3,074,846	(2,654,604)	-	(293,605)	-	
73							
74 State Income Taxes	(26,334)	139,598	(120,519)	(32,084)	(13,330)	-	
75							
76 Taxable Income	152,972	2,935,248	(2,534,085)	32,084	(280,275)	-	
77							
78 Federal Income Tax - Calculated	53,540	1,027,337	(886,930)	11,229	(98,096)	-	
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	2,291,417	-	-	2,291,417	-	-	
81 Federal Income Taxes	2,344,957	1,027,337	(886,930)	2,302,646	(98,096)	-	

	7.1	7.2	7.3	7.4	7.5	0
Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,862,786	2,862,786	-	-	-	-
24 State	389,005	389,005	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	3,251,791	3,251,791	-	-	-	-
29						
30 Operating Rev For Return:	(3,251,791)	(3,251,791)	-	-	-	-
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	(8,906,355)	-	-	(8,906,355)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(8,906,355)	-	-	(8,906,355)	-	-
56						
57 Total Rate Base:	(8,906,355)	-	-	(8,906,355)	-	-
58						
59						
60 Estimated ROE impact	-0.150%	-0.190%	0.000%	0.000%	0.041%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	(8,568,394)	(8,568,394)	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	8,568,394	8,568,394	-	-	-	-
73						
74 State Income Taxes	389,005	389,005	-	-	-	-
75						
76 Taxable Income	8,179,389	8,179,389	-	-	-	-
77						
78 Federal Income Tax - Calculated	2,862,786	2,862,786	-	-	-	-
79 Adjustments to Calculated Tax:						
80 Renewable Energy Tax Credits	-	-	-	-	-	-
81 Federal Income Taxes	2,862,786	2,862,786	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	0
Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(989,559)	(989,559)	-	-	-	-
24 State	(134,465)	(134,465)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(1,124,023)	(1,124,023)	-	-	-	-
29						
30 Operating Rev For Return:	1,124,023	1,124,023	-	-	-	-
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	0.067%	0.067%	0.000%	0.000%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	2,961,776	2,961,776	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,961,776)	(2,961,776)	-	-	-	-
73						
74 State Income Taxes	(134,465)	(134,465)	-	-	-	-
75						
76 Taxable Income	(2,827,311)	(2,827,311)	-	-	-	-
77						
78 Federal Income Tax - Calculated	(989,559)	(989,559)	-	-	-	-
79 Adjustments to Calculated Tax:						
80 Renewable Energy Tax Credits	-	-	-	-	-	-
81 Federal Income Taxes	(989,559)	(989,559)	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	0	
Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	ADIT Balance Adjustment	Wyoming Wind Generation Tax	0	
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	-	-	-	-	-	-	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	2,948,209	-	2,654,604	-	293,605	-	
23 Income Taxes: Federal	471,730	(845,890)	(886,930)	2,302,646	(98,096)	-	
24 State	(280,875)	(114,942)	(120,519)	(32,084)	(13,330)	-	
25 Deferred Income Taxes	304,325	-	-	304,325	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	3,443,389	(960,833)	1,647,155	2,574,888	182,179	-	
29							
30 Operating Rev For Return:	(3,443,389)	960,833	(1,647,155)	(2,574,888)	(182,179)	-	
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	-0.198%	0.055%	-0.095%	-0.148%	0.000%	-0.010%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,948,209)	-	(2,654,604)	-	(293,605)	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	2,531,772	2,531,772	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	(5,479,981)	(2,531,772)	(2,654,604)	-	(293,605)	-	
73							
74 State Income Taxes	(280,875)	(114,942)	(120,519)	(32,084)	(13,330)	-	
75							
76 Taxable Income	(5,199,106)	(2,416,830)	(2,534,085)	32,084	(280,275)	-	
77							
78 Federal Income Tax - Calculated	(1,819,687)	(845,890)	(886,930)	11,229	(98,096)	-	
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	2,291,417	-	-	2,291,417	-	-	
81 Federal Income Taxes	471,730	(845,890)	(886,930)	2,302,646	(98,096)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(8,568,394)	OR	Situs	(8,568,394)	Below
Other Interest Expense - Type 2	427	2	2,961,776	OR	Situs	2,961,776	Below
Other Interest Expense - Type 3	427	3	2,531,772	OR	Situs	2,531,772	Below
Total			<u>(3,074,846)</u>			<u>(3,074,846)</u>	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,221,914,656	1.0
Weighted Cost of Debt:						2.731%	2.1
Trued-up Interest Expense						<u>87,996,873</u>	1.0
Actual Interest Expense						96,565,267	2.18
Total Interest True-up Adjustment						<u>(8,568,394)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,330,357,013	1.0
Weighted Cost of Debt:						2.731%	2.1
Trued-up Interest Expense						<u>90,958,649</u>	1.0
Type 1 Interest Expense						87,996,873	1.0
Total Interest True-up Adjustment						<u>2,961,776</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,423,055,238	2.2
Weighted Cost of Debt:						2.731%	2.1
Trued-up Interest Expense						<u>93,490,421</u>	2.18
Type 2 Interest Expense						90,958,649	1.0
Total Interest True-up Adjustment						<u>2,531,772</u>	1.0

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	9,576,037	GPS	27.7213%	2,654,604	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.

**Results of Operations - December 2011
 Estimated Property Tax Expense for December 2012
 Property Tax Adjustment Summary**

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		111,641,001	
Total Accrued Property Tax - 12 Months End. December 2011				<u>111,641,001</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2012				121,217,038	See Confidential Exhibit
Less Accrued Property Tax - 12 Months Ended December 31, 2011				(111,641,001)	
Incremental Adjustment to Property Taxes				<u><u>9,576,037</u></u>	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 Tax:							
FED Renewable Energy Tax Credit	40910	3	(63,190,278)	SG	26.4068%	(16,686,533)	
OR BETC Credit	40911	3	(419,306)	SG	26.4068%	(110,725)	
Total			<u>(63,609,584)</u>			<u>(16,797,258)</u>	7.3.1
 Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	3	71,867,651	SG	26.4068%	18,977,949	
UT Renewable Energy Tax Credit	40911	3	297,808	SG	26.4068%	78,642	
OR BETC Credit	41110	3	1,152,450	SG	26.4068%	304,325	

Description of Adjustment:

This adjustment normalizes federal/state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal PTC tax credit is based on the generation of the plant, and the credit can be taken for 10 years on qualifying property. The Utah State PTC tax credits expired December 1, 2011. The Oregon BETC credit is based on investment of plant, and the credit is taken over a five-year period on qualifying property.

PacifiCorp
 Results of Operations - December 2011
 Renewable Energy Tax Credit Calculation

Expire 12/1/2011

Description	FED Amount	
Hydro		
JC Boyle	9,135,339	
Factor (inflated tax per unit)	0.011	
	<u>100,489</u>	
	Ref #7.3	
Wind/Geothermal		
Total KWh Production	2,867,717,680	-
Factor (inflated tax per unit)	0.022	0.0035
	<u>63,089,789</u>	-
	Ref #7.3	Ref #7.3

OR BETC												12 Month Ending
BETC	OR		2006	2007	2008	2009	2010	2010	2010	2011		12/31/2013
	Leaning Juniper	Pcorp Lighting	Transit Passes	Transit Passes	Transit Passes	Transit Passes	01-03 Transit	Transit Passes	LCT Lighting	Lemolo Hydro		Amortization
Investment	10,000,000	24,366	266,368	275,107	338,071	349,969	199,700	367,356	39,048	3,546,000		
35% Credit	3,500,000	8,528	93,229	96,287	118,325	122,489	69,895	128,575	13,667	1,773,000		
Amortization												
12/31/2006	1,000,000	2,437	26,637									
12/31/2007	1,000,000	2,437	26,637	27,511								
6/30/2008	250,000	609	6,659	13,755								
12/31/2008	250,000	609	6,659	13,755	33,807							
6/30/2009	250,000	609	6,659	6,878	16,904							
12/31/2009	250,000	609	6,659	6,878	16,903	34,997						
6/30/2010	250,000	609	6,659	6,878	8,452	17,498	9,985	18,368				
12/31/2010	250,000	609	6,660	6,878	8,452	17,498	9,985	18,368	3,905			
6/30/2011				6,877	8,452	8,749	9,985	18,368	1,953	177,300		
12/31/2011	0	0	0	6,877	8,452	8,749	9,985	18,368	1,953	177,300		
3/31/2012					4,226	4,374	2,496	4,592	488	88,650		
12/31/2012					12,677	13,123	7,489	13,776	1,465	265,950		419,306
3/31/2013						4,374	2,496	4,592	488	88,650		Ref #7.3
12/31/2013						13,124	7,489	13,776	1,464	265,950		
12/31/2014							9,985	18,368	1,952	354,600		
12/31/2015										354,600		
12/31/2016												
Total Utilized	<u>3,500,000</u>	<u>8,528</u>	<u>93,229</u>	<u>96,287</u>	<u>118,325</u>	<u>122,486</u>	<u>69,895</u>	<u>128,576</u>	<u>13,667</u>	<u>1,773,000</u>		

*Transit passes generated in Aug of each year.

	<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	3,075,199,652	DITBAL	27.4426%	843,915,780	
Cholla SHL	190	1	(36,930,586)	SG	26.4068%	(9,752,187)	
Accel Amort of Poll Cntrl Facilities	281	1	74,634,103	SG	26.4068%	19,708,481	
California	282	1	(71,600,409)	CA	Situs	-	
Idaho	282	1	(176,416,250)	ID	Situs	-	
FERC	282	1	(8,706,678)	FERC	Situs	-	
Other	282	1	(42,054,301)	OTHER	0.0000%	-	
Oregon	282	1	(866,635,977)	OR	Situs	(866,635,977)	
Utah	282	1	(1,345,220,770)	UT	Situs	-	
Washington	282	1	(194,541,550)	WA	Situs	-	
Wyoming	282	1	(429,722,123)	WYE	Situs	-	
Total			<u>(21,994,891)</u>			<u>(12,763,904)</u>	
Repair Deduction Beg/End Avg Bal	282	1	14,608,164	SG	26.4068%	3,857,549	

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Taxes Other Than Income	408	3	1,111,853	SG	26.4068%	293,605	7.5.1

Description of Adjustment:

This adjustment normalizes the Wyoming Wind Generation Tax, which became effective January 1, 2012, into the results of operations. 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 producer of the electricity. The tax is one dollar for each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

Results of Operations - December 2011

Wyoming Wind Generation Tax

Total Wyoming Wind Generation (MWh) - CY 2012	1,731,241
Wyoming Wind Generation Eligible for Tax (MWh)	1,111,853
Tax (\$1 per eligible MWh)	<u>\$ 1.00</u>
Total Wyoming Wind Generation Tax - CY 2012	<u>1,111,853</u>
	Ref. 7.5

	8.1	8.1	8.2	8.3	8.4	8.5	
	Update Cash	Trojan	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	
Total Normalized	Working Capital	Amortization	Base	Rate Base	Settlement (PERCO)	Advances for Construction	
1 Operating Revenues:							
2 General Business Revenues	15,824,000	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	15,824,000	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	62,437	-	-	-	-	-	
12 Other Power Supply	4,383,078	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	(92,088)	-	-	-	-	-	
19 Total O&M Expenses	4,353,426	-	-	-	-	-	
20 Depreciation	(2,204,139)	-	-	-	-	-	
21 Amortization	(37,219)	-	(37,219)	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(26,916,594)	-	13,168	-	-	-	
24 State	(3,657,518)	-	1,789	-	-	-	
25 Deferred Income Taxes	35,770,227	-	(832)	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	7,308,183	-	(23,094)	-	-	-	
29							
30 Operating Rev For Return:	8,515,817	-	23,094	-	-	-	
31							
32 Rate Base:							
33 Electric Plant In Service	198,842,248	-	2,448,127	45,846,150	-	-	
34 Plant Held for Future Use	(10,810,392)	-	-	-	-	-	
35 Misc Deferred Debits	2,039,387	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	10,664,107	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	954,566	1,019,131	-	(64,566)	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	(2,859)	-	(2,859)	-	-	-	
44 Total Electric Plant:	201,687,056	1,019,131	(2,859)	2,383,561	45,846,150	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	6,124,847	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(8,562,669)	-	(500,642)	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(845,071)	-	-	-	-	(845,071)	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	(99,197)	-	-	-	(99,197)	-	
54							
55 Total Deductions:	(3,382,090)	-	(500,642)	-	(99,197)	(845,071)	
56							
57 Total Rate Base:	198,304,966	1,019,131	(503,501)	2,383,561	45,846,150	(845,071)	
58							
59							
60 Estimated ROE impact	-0.386%	-0.005%	0.004%	-0.011%	-0.207%	0.000%	0.004%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,711,931	-	37,219	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	3,265,166	-	(3,470)	-	-	-	
71 Schedule "M" Deductions	97,539,171	-	(5,663)	-	-	-	
72 Income Before Tax	(80,562,074)	-	39,411	-	-	-	
73							
74 State Income Taxes	(3,657,518)	-	1,789	-	-	-	
75							
76 Taxable Income	(76,904,555)	-	37,622	-	-	-	
77							
78 Federal Income Taxes	(26,916,594)	-	13,168	-	-	-	

	8.6	8.6.1	8.7	8.8	8.90	8.11	8.12
	Pro Forma Major Plant Additions	Major Plant Additions Tax Entries	Miscellaneous Rate Base	Powerdale Hydro Removal	FERC 105 (PHFU)	Remove Rolling Hills	Klamath Hydroelectric Settlement
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	15,824,000
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	15,824,000
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	(5,536)	-	-	146,066
12 Other Power Supply	-	-	-	-	-	(158,892)	4,541,970
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	(92,088)	-
19 Total O&M Expenses	-	-	-	(5,536)	-	(250,981)	4,688,036
20 Depreciation	-	-	-	-	-	(2,145,768)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(33,690,492)	-	(138,254)	-	3,132,754	3,720,637
24 State	-	(4,577,978)	-	(18,786)	-	425,689	505,573
25 Deferred Income Taxes	-	38,268,472	-	159,143	-	(2,656,556)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	2	-	(3,435)	-	(1,494,862)	8,914,246
29							
30 Operating Rev For Return:	-	(2)	-	3,435	-	1,494,862	6,909,754
31							
32 Rate Base:							
33 Electric Plant In Service	206,808,174	-	-	-	-	(52,949,995)	-
34 Plant Held for Future Use	-	-	-	-	(10,810,392)	-	-
35 Misc Deferred Debits	-	-	2,309,418	(270,031)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	10,664,107	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	206,808,174	-	12,973,524	(270,031)	(10,810,392)	(52,949,995)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	4,467,318	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(19,630,893)	-	383,365	-	11,185,502	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(19,630,893)	-	383,365	-	15,652,820	-
56							
57 Total Rate Base:	206,808,174	(19,630,893)	12,973,524	113,334	(10,810,392)	(37,297,175)	-
58							
59							
60 Estimated ROE impact	-0.891%	0.090%	-0.059%	0.000%	0.050%	0.261%	0.404%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	5,536	-	2,396,749	11,135,964
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	5,686,344	-	(493,016)	-	(1,924,692)	-
71 Schedule "M" Deductions	-	106,522,871	-	(73,681)	-	(8,904,357)	-
72 Income Before Tax	-	(100,836,527)	-	(413,799)	-	9,376,414	11,135,964
73							
74 State Income Taxes	-	(4,577,978)	-	(18,786)	-	425,689	505,573
75							
76 Taxable Income	-	(96,258,549)	-	(395,013)	-	8,950,725	10,630,391
77							
78 Federal Income Taxes	-	(33,690,492)	-	(138,254)	-	3,132,754	3,720,637

	8.13	0	0	0	0	0	0
Misc Asset Sales and Removals	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(78,093)	-	-	-	-	-	-
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	(78,093)	-	-	-	-	-	-
20 Depreciation	(58,371)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	45,594	-	-	-	-	-	-
24 State	6,195	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(84,674)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	84,674	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(3,310,208)	-	-	-	-	-	-
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:	(3,310,208)	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	1,657,529	-	-	-	-	-	-
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:	1,657,529	-	-	-	-	-	-
56							
57 Total Rate Base:	(1,652,679)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.013%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	136,463	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	136,463	-	-	-	-	-	-
73							
74 State Income Taxes	6,195	-	-	-	-	-	-
75							
76 Taxable Income	130,268	-	-	-	-	-	-
77							
78 Federal Income Taxes	45,594	-	-	-	-	-	-

	8.1	8.10	8.2	8.3	8.4	8.5
	Update Cash	Trojan	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer
Total Normalized	Working Capital	Amortization	Base	Rate Base	Settlement (PERCO)	Advances for Construction
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(78,093)	-	-	-	-	-
12 Other Power Supply	(158,892)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(92,088)	-	-	-	-	-
19 Total O&M Expenses	(329,073)	-	-	-	-	-
20 Depreciation	(2,204,139)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,180,239	-	1,892	-	-	-
24 State	432,142	-	257	-	-	-
25 Deferred Income Taxes	(2,658,705)	-	(2,149)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(1,579,536)	-	-	-	-	-
29						
30 Operating Rev For Return:	1,579,536	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(9,714,491)	-	2,697,619	43,848,092	-	-
34 Plant Held for Future Use	(10,810,392)	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	(369,068)	(369,068)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(20,893,951)	(369,068)	2,697,619	43,848,092	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	6,124,847	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	11,183,518	-	(1,984)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(845,071)	-	-	-	-	(845,071)
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(752,485)	-	-	-	(752,485)	-
54						
55 Total Deductions:	15,710,809	-	(1,984)	-	(752,485)	(845,071)
56						
57 Total Rate Base:	(5,183,142)	(369,068)	(1,984)	2,697,619	(752,485)	(845,071)
58						
59						
60 Estimated ROE impact	0.116%	0.002%	0.000%	-0.012%	-0.198%	0.003%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	2,533,212	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,924,692)	-	-	-	-	-
71 Schedule "M" Deductions	(8,910,020)	-	(5,663)	-	-	-
72 Income Before Tax	9,518,540	-	5,663	-	-	-
73						
74 State Income Taxes	432,142	-	257	-	-	-
75						
76 Taxable Income	9,086,399	-	5,406	-	-	-
77						
78 Federal Income Taxes	3,180,239	-	1,892	-	-	-

	8.6	8.6.1	8.7	8.8	8.9	8.11	8.12
	Pro Forma Major Plant Additions	Major Plant Additions Tax Entries	Miscellaneous Rate Base	Powerdale Hydro Removal	FERC 105 (PHFU)	Remove Rolling Hills	Klamath Hydroelectric Settlement
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	-	-	-	-	-	(158,892)	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	(92,088)	-
19 Total O&M Expenses	-	-	-	-	-	(250,981)	-
20 Depreciation	-	-	-	-	-	(2,145,768)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	3,132,754	-
24 State	-	-	-	-	-	425,689	-
25 Deferred Income Taxes	-	-	-	-	-	(2,656,556)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	(1,494,862)	-
29							
30 Operating Rev For Return:	-	-	-	-	-	1,494,862	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	(52,949,995)	-
34 Plant Held for Future Use	-	-	-	-	(10,810,392)	-	-
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:	-	-	-	-	(10,810,392)	(52,949,995)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	4,467,318	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	11,185,502	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	15,652,820	-
56							
57 Total Rate Base:	-	-	-	-	(10,810,392)	(37,297,175)	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.050%	0.261%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	2,396,749	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	(1,924,692)	-
71 Schedule "M" Deductions	-	-	-	-	-	(8,904,357)	-
72 Income Before Tax	-	-	-	-	-	9,376,414	-
73							
74 State Income Taxes	-	-	-	-	-	425,689	-
75							
76 Taxable Income	-	-	-	-	-	8,950,725	-
77							
78 Federal Income Taxes	-	-	-	-	-	3,132,754	-

	8.13	0	0	0	0	0	0
Misc Asset Sales and Removals	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(78,093)	-	-	-	-	-	-
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	(78,093)	-	-	-	-	-	-
20 Depreciation	(58,371)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	45,594	-	-	-	-	-	-
24 State	6,195	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(84,674)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	84,674	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(3,310,208)	-	-	-	-	-	-
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:	(3,310,208)	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	1,657,529	-	-	-	-	-	-
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:	1,657,529	-	-	-	-	-	-
56							
57 Total Rate Base:	(1,652,679)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.013%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	136,463	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	136,463	-	-	-	-	-	-
73							
74 State Income Taxes	6,195	-	-	-	-	-	-
75							
76 Taxable Income	130,268	-	-	-	-	-	-
77							
78 Federal Income Taxes	45,594	-	-	-	-	-	-

	8.1	8.1	8.2	8.3	8.4	8.5
	Update Cash	Trojan	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer
Total Normalized	Working Capital	Amortization	Base	Rate Base	Settlement (PERCO)	Advances for Construction
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
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	1,033,483	-	-	-	-	-
24 State	140,433	-	-	-	-	-
25 Deferred Income Taxes	(1,173,916)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	0	-	-	-	-	-
29						
30 Operating Rev For Return:	(0)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	111,503,902	-	-	-	-	-
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	(18,639)	(18,639)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	111,485,262	(18,639)	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	90,301	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	90,301	-	-	-	-	-
56						
57 Total Rate Base:	111,575,563	(18,639)	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.444%	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	3,093,242	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	3,093,242	-	-	-	-	-
73						
74 State Income Taxes	140,433	-	-	-	-	-
75						
76 Taxable Income	2,952,809	-	-	-	-	-
77						
78 Federal Income Taxes	1,033,483	-	-	-	-	-

	8.6	8.6.1	8.7	8.8	8.9	8.11	8.12
	Pro Forma Major Plant Additions	Major Plant Additions Tax Entries	Miscellaneous Rate Base	Powerdale Hydro Removal	FERC 105 (PHFU)	Remove Rolling Hills	Klamath Hydroelectric Settlement
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	1,033,483	-	-	-	-	-
24 State	-	140,433	-	-	-	-	-
25 Deferred Income Taxes	-	(1,173,916)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	0	-	-	-	-	-
29							
30 Operating Rev For Return:	-	(0)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	111,503,902	-	-	-	-	-	-
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:	111,503,902	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	90,301	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	90,301	-	-	-	-	-
56							
57 Total Rate Base:	111,503,902	90,301	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.444%	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	-	3,093,242	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	3,093,242	-	-	-	-	-
73							
74 State Income Taxes	-	140,433	-	-	-	-	-
75							
76 Taxable Income	-	2,952,809	-	-	-	-	-
77							
78 Federal Income Taxes	-	1,033,483	-	-	-	-	-

	8.13	0	0	0	0	0	0
Misc Asset Sales and Removals	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.1	8.2	8.30	8.4	8.5	
	Update Cash	Trojan	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	
	Working Capital	Amortization	Base	Rate Base	Settlement (PERCO)	Advances for Construction	
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	15,824,000	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	15,824,000	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	140,529	-	-	-	-	-	
12 Other Power Supply	4,541,970	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	4,682,500	-	-	-	-	-	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	(37,219)	-	(37,219)	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(31,130,317)	-	11,276	-	-	-	
24 State	(4,230,093)	-	1,532	-	-	-	
25 Deferred Income Taxes	39,602,848	-	1,317	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	8,887,718	-	(23,094)	-	-	-	
29							
30 Operating Rev For Return:	6,936,282	-	23,094	-	-	-	
31							
32 Rate Base:							
33 Electric Plant In Service	97,052,838	-	(249,492)	1,998,058	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	2,039,387	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	10,664,107	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	1,342,273	1,406,839	(64,566)	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	(2,859)	-	(2,859)	-	-	-	
44 Total Electric Plant:	111,095,745	1,406,839	(2,859)	(314,058)	1,998,058	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(19,836,487)	-	(498,658)	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	653,288	-	-	-	653,288	-	
54							
55 Total Deductions:	(19,183,199)	-	(498,658)	-	653,288	-	
56							
57 Total Rate Base:	91,912,546	1,406,839	(501,517)	(314,058)	1,998,058	653,288	
58							
59							
60 Estimated ROE impact	0.045%	-0.005%	0.003%	0.001%	-0.008%	-0.003%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	11,178,719	-	37,219	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	2,096,615	-	(3,470)	-	-	-	
71 Schedule "M" Deductions	108,449,190	-	-	-	-	-	
72 Income Before Tax	(93,173,856)	-	33,748	-	-	-	
73							
74 State Income Taxes	(4,230,093)	-	1,532	-	-	-	
75							
76 Taxable Income	(88,943,763)	-	32,216	-	-	-	
77							
78 Federal Income Taxes	(31,130,317)	-	11,276	-	-	-	

	8.6	8.6.1	8.7	8.8	8.9	8.11	8.12
	Pro Forma Major Plant Additions	Major Plant Additions Tax Entries	Miscellaneous Rate Base	Powerdale Hydro Removal	FERC 105 (PHFU)	Remove Rolling Hills	Klamath Hydroelectric Settlement
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	15,824,000
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	15,824,000
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	(5,536)	-	-	146,066
12 Other Power Supply	-	-	-	-	-	-	4,541,970
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(5,536)	-	-	4,688,036
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(34,723,975)	-	(138,254)	-	-	3,720,637
24 State	-	(4,718,412)	-	(18,786)	-	-	505,573
25 Deferred Income Taxes	-	39,442,388	-	159,143	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	1	-	(3,435)	-	-	8,914,246
29							
30 Operating Rev For Return:	-	(1)	-	3,435	-	-	6,909,754
31							
32 Rate Base:							
33 Electric Plant In Service	95,304,272	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	2,309,418	(270,031)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	10,664,107	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	95,304,272	-	12,973,524	(270,031)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(19,721,193)	-	383,365	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(19,721,193)	-	383,365	-	-	-
56							
57 Total Rate Base:	95,304,272	(19,721,193)	12,973,524	113,334	-	-	-
58							
59							
60 Estimated ROE impact	-0.356%	0.076%	-0.050%	0.000%	0.000%	0.000%	0.397%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	5,536	-	-	11,135,964
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	2,593,102	-	(493,016)	-	-	-
71 Schedule "M" Deductions	-	106,522,871	-	(73,681)	-	-	-
72 Income Before Tax	-	(103,929,769)	-	(413,799)	-	-	11,135,964
73							
74 State Income Taxes	-	(4,718,412)	-	(18,786)	-	-	505,573
75							
76 Taxable Income	-	(99,211,358)	-	(395,013)	-	-	10,630,391
77							
78 Federal Income Taxes	-	(34,723,975)	-	(138,254)	-	-	3,720,637

	8.13	0	0	0	0	0	0
Misc Asset Sales and Removals	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(369,068)	OR	Situs	(369,068)	
Cash Working Capital	CWC	2	(18,639)	OR	Situs	(18,639)	
Cash Working Capital	CWC	3	1,406,839	OR	Situs	1,406,839	
Total			<u>1,019,131</u>			<u>1,019,131</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	728,541,727	728,851,213	821,709,482	1.0
Taxes Other Than Income Tax	60,063,069	60,063,069	64,181,360	1.0
Federal Income Tax	(51,754,635)	(52,842,616)	(76,362,096)	1.0
State Income Tax	(4,528,564)	(4,676,402)	(8,217,284)	1.0
Less: Embedded Cost Differential	1,170,629	1,170,629	1,170,629	
Total	<u>733,492,225</u>	<u>732,565,891</u>	<u>802,482,090</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,009,568</u>	<u>2,007,030</u>	<u>2,198,581</u>	
Net Lag Days	7.34	7.34	7.34	
Cash Working Capital	<u>14,759,174</u>	<u>14,740,534</u>	<u>16,147,373</u>	
Unadjusted Cash Working Capital	15,128,242	14,759,174	14,740,534	
Cash Working Capital Adjustment	<u>(369,068)</u>	<u>(18,639)</u>	<u>1,406,839</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	11,019,289	SE	24.481%	2,697,619	Below
Other Tangible Property	399	3	<u>(1,019,131)</u>	SE	24.481%	(249,492)	Below
			10,000,158				Below
Final Reclamation Liability	2533	3	(263,740)	SE	24.481%	(64,566)	8.2.2

Adjustment Detail

December 2010 - 2011 13 Month Avg Balance	11,019,289	8.2.1
December 2011 -2012 13 Month Avg Balance	<u>10,000,158</u>	8.2.1
Adjustment to December 2012 13 Month Avg Bal	(1,019,131)	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 2012. The adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp
 Results of Operations - December 2011
 Trapper Mine Rate Base

DESCRIPTION	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
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	116,338,112	117,067,466	117,053,083	117,071,130	117,132,934	116,959,667	117,306,668	117,344,918	117,487,857	117,318,086	117,072,073	117,278,776	117,351,942
Total Property, Plant, and Equipment	130,413,113	131,142,467	131,128,084	131,146,131	131,207,935	131,034,868	131,381,669	131,419,919	131,562,858	131,393,087	131,147,074	131,353,777	131,406,943
Accumulated Depreciation	(88,392,162)	(88,919,517)	(89,393,035)	(89,967,126)	(90,509,322)	(90,879,084)	(91,498,316)	(92,071,456)	(92,720,904)	(93,096,391)	(93,402,513)	(93,959,929)	(94,515,704)
Total Property, Plant, and Equipment	42,020,951	42,222,950	41,735,049	41,179,005	40,698,613	40,155,784	39,883,353	39,348,463	38,841,954	38,294,696	37,744,561	37,393,848	36,891,239
Other :													
Inventories	6,172,597	6,201,210	6,378,570	7,194,137	6,659,741	6,990,160	6,811,862	6,124,694	6,059,828	6,152,915	6,248,162	6,158,771	6,537,346
Prepaid Expenses	412,462	238,326	182,573	152,835	95,564	30,522	34,691	(272,497)	(336,235)	(355,185)	(34,254)	168,670	432,888
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	5,454,546	5,340,909	5,227,273	5,113,637	5,000,000	4,886,364	4,772,727	4,659,091	4,545,455	4,431,819	4,316,182	4,204,546	4,090,909
Total Other	12,539,605	12,280,445	12,288,416	12,960,609	12,255,305	12,407,046	12,119,280	11,011,288	10,769,048	10,729,549	11,032,090	11,031,987	11,561,143
Total Rate Base	54,560,556	54,503,395	54,023,465	54,139,614	52,953,918	52,562,630	52,002,633	50,359,751	49,611,002	49,024,245	48,776,651	48,425,835	48,452,382
PacifiCorp Share	11,675,959	11,663,727	11,561,022	11,585,877	11,332,138	11,248,403	11,128,563	10,776,987	10,616,754	10,491,188	10,438,203	10,363,129	10,368,810
DESCRIPTION	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
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	117,331,942	117,854,743	118,792,931	118,923,405	118,993,056	120,112,403	120,312,964	120,573,945	121,474,371	122,097,872	122,117,172	122,136,473	122,155,774
Total Property, Plant, and Equipment	131,406,943	131,929,744	132,867,932	132,998,406	133,068,057	134,187,404	134,387,965	134,648,946	135,549,372	136,172,873	136,192,173	136,211,474	136,230,775
Accumulated Depreciation	(94,515,704)	(95,132,235)	(95,748,765)	(96,365,296)	(96,981,827)	(97,598,357)	(98,214,888)	(98,831,419)	(99,447,949)	(100,064,480)	(100,681,011)	(101,297,541)	(101,914,072)
Total Property, Plant, and Equipment	36,891,239	36,797,509	37,119,167	36,633,110	36,086,230	36,589,047	36,173,077	35,817,527	36,101,422	36,108,393	35,511,163	34,913,933	34,316,703
Other :													
Inventories	6,537,346	6,437,692	6,437,692	6,437,692	6,437,692	6,437,692	6,437,692	6,437,692	6,437,692	6,437,692	6,437,692	6,437,692	6,437,692
Prepaid Expenses	432,888	355,000	325,000	295,000	265,000	235,000	205,000	175,000	145,000	115,000	85,000	55,000	25,000
Restricted Funds- Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	4,090,909	3,977,273	3,863,636	3,750,000	3,636,363	3,522,727	3,409,091	3,295,454	3,181,818	3,068,182	2,954,545	2,840,909	2,727,272
Total Other	11,561,143	11,269,964	11,126,328	10,982,692	10,839,055	10,695,419	10,551,783	10,408,146	10,264,510	10,120,873	10,346,237	10,202,601	10,058,964
Total Rate Base	48,452,382	48,067,474	48,245,495	47,615,801	46,925,285	47,284,466	46,724,860	46,225,673	46,365,932	46,229,266	45,857,400	45,116,534	44,375,667
PacifiCorp Share	10,368,810	10,286,439	10,324,536	10,189,782	10,042,011	10,118,876	9,999,120	9,892,294	9,822,309	9,893,063	9,813,484	9,654,938	9,496,393

December 2010 - 2011 13 Month Avg. Balance	11,019,289	Ref 8.2
December 2011 - 2012 13 Month Avg. Balance	10,000,158	Ref 8.2

PacifiCorp
 Results of Operations - December 2011
 Trapper Mine
 Final Reclamation Liability

Description:	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Final Reclamation Liability	(4,753,904)	(4,778,349)	(4,804,306)	(4,829,052)	(4,844,979)	(4,867,816)	(4,894,482)	(4,918,695)	(4,939,869)	(4,963,096)	(4,983,627)	(5,008,644)
Description:	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Final Reclamation Liability	(5,030,599)	(5,050,521)	(5,072,476)	(5,092,400)	(5,114,355)	(5,135,296)	(5,156,205)	(5,179,185)	(5,198,232)	(5,221,211)	(5,241,086)	(5,260,132)

12 Month Average :

January 2011 - December 2011	(4,882,235)
January 2012 - December 2012	(5,145,975)
Adjustment to Rate Base	<u>(263,740)</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	179,111,563	SE	24.481%	43,848,092	Below
Other Tangible Property	399	3	8,161,708	SE	24.481%	1,998,058	Below
			<u>187,273,271</u>			<u>45,846,150</u>	

Adjustment Detail

December 2011 13-Month Avg Balance	179,111,563	8.3.1
December 2012 13-Month Avg Balance	187,273,271	
Adjustment to December 2012 13-Mo Avg Bal.	<u>8,161,708</u>	

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 2011
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-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1 Structure, Equipment, Mine Dev.	424,697	425,817	426,945	429,305	425,673	428,060	429,424	430,199	430,283	430,545	424,711	427,883	434,585
2 Materials & Supplies	15,103	15,174	15,343	15,351	15,098	15,219	15,042	15,250	15,115	14,857	15,309	15,681	15,728
4 Pit Inventory	22,631	22,024	23,117	24,322	21,249	22,743	24,182	29,686	35,292	37,623	43,821	51,087	45,778
5 Deferred Long Wall Costs	1,653	1,681	3,312	3,270	3,189	2,856	2,650	2,867	3,164	3,076	2,869	2,402	1,879
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(199,235)	(201,475)	(203,643)	(205,869)	(204,727)	(207,819)	(209,644)	(211,861)	(213,353)	(215,566)	(210,607)	(213,011)	(215,335)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	264,850	263,220	265,074	266,378	260,482	261,060	261,654	266,139	270,501	270,534	276,104	284,043	282,636
PacifiCorp Share (66.67%)	176,566	175,480	176,716	177,585	173,655	174,040	174,436	177,426	180,334	180,356	184,069	189,362	188,424

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-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
1 Structure, Equipment, Mine Dev.	434,585	436,906	439,318	441,935	447,182	448,872	451,669	454,651	457,036	461,199	463,685	465,853	472,523
2 Materials & Supplies	15,728	15,670	15,670	15,670	15,670	15,670	15,670	15,670	15,670	15,670	15,670	15,670	15,670
4 Pit Inventory	45,778	46,623	41,625	37,340	32,762	39,365	46,331	44,653	45,471	45,235	38,309	39,195	41,852
5 Deferred Long Wall Costs	1,879	1,663	1,300	1,884	3,392	2,618	1,852	1,456	635	481	2,937	2,442	1,957
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(215,335)	(217,717)	(220,231)	(222,606)	(224,820)	(227,564)	(230,332)	(232,858)	(235,697)	(238,437)	(240,807)	(243,585)	(246,397)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	282,636	283,145	277,682	274,222	274,185	278,961	285,189	283,572	283,115	284,148	279,794	279,575	285,605
PacifiCorp Share (66.67%)	188,424	188,763	185,121	182,815	182,790	185,974	190,126	189,048	188,744	189,432	186,529	186,383	190,403

December 2010 - 2011 13M Avg. Balance	179,112	Ref 8.3
December 2011 - 2012 13M Avg. Balance	187,273	Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Unspent Ins. - Dec '11 13 Mo. Avg.	25399	1	(2,714,462)	SO	27.721%	(752,485)	8.4.2
Adj to Dec '12 13 Mo. Avg. Bal.	25399	3	<u>2,356,625</u>	SO	27.721%	<u>653,288</u>	
Unspent Ins. - Dec '12 13 Mo. Avg.			(357,837)			<u>(99,197)</u>	8.4.2

Description of Adjustment:

The Company received an insurance settlement of \$38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This adjustment reduces rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement.

PacifiCorp
 Results of Operations - December 2011
 PacifiCorp Environmental Remediation Co.
 Spending by Environmental Project

Site	WBS	Remaining Cash at Dec 31, 2010	Actual Spending Jan - Jun 2011	Actual Spending Jul - Dec 2011	Remaining Cash at Dec 31, 2011	ProForma Spending CY 2012	Remaining Cash at Dec 31, 2012
American Barrel	PERC/1997/E/001		66,936	60,550		143,904	
Astoria / Unocal	PERC/1997/E/002		175,140	153,483		148,345	
Eugene - PacifiCorp	PERC/1997/E/003		30,174	15,050		32,933	
Everett - PacifiCorp	PERC/1997/E/004		18	45		321,103	
Jordan / Barber Tar	PERC/1997/E/005					-	
Ogden	PERC/1997/E/006		10,777	19,519		163,179	
Tacoma A Street	PERC/1997/E/007		3,145	22		195,472	
Tacoma River Street	PERC/1997/E/008					-	
Bridger GW Sampling	PERC/1997/E/009					-	
Bridger Landfill Repermitting	PERC/1997/E/010					-	
Bridger Oil Spill	PERC/1997/E/011					-	
Carbon Fuel Oil	PERC/1997/E/012					-	
Carbon Landfill Permit	PERC/1997/E/013					-	
Carbon Emerg. Gen. Remediation	PERC/1997/E/014					-	
Centralia Heavy Equipment Shop	PERC/1997/E/013					-	
Dave Johnston GW Sampling	PERC/1997/E/016					-	
Dave Johnston Landfill Repermit	PERC/1997/E/017					-	
Dave Johnston Diesel Release	PERC/1997/E/018					-	
Dave Johnston Landfill Closure	PERC/1997/E/019					-	
Dave Johnston Landfill Reclamation	PERC/1997/E/020					-	
Farm GW Monitoring - Hunter	PERC/1997/E/021					-	
Farm GW Monitoring - Huntington	PERC/1997/E/022					-	
Hunter Fuel Oil	PERC/1997/E/023		515	453		-	
Hunter Injection Wells	PERC/1997/E/024					-	
Hunter Landfill Permit	PERC/1997/E/025					-	
Huntington Injection Wells	PERC/1997/E/026					-	
Huntington Landfill Closure	PERC/1997/E/027		22,353	83,079		34,614	
Huntington Landfill Permit	PERC/1997/E/028					-	
Huntington Lead Paint Removal	PERC/1997/E/029					-	
Huntington Wellhead Protection	PERC/1997/E/030					-	
Buried Pitch	PERC/1997/E/031					-	
Tank Farm	PERC/1997/E/032					-	
Naughton FGD Pond Closure	PERC/1997/E/033		28,008	13,970		39,559	
Naughton GW Monitoring	PERC/1997/E/034					-	
Naughton Landfill Repermit	PERC/1997/E/035					-	
Naughton Landfill Closure	PERC/1997/E/036					-	
Wyodak Pond Study	PERC/1997/E/037					-	
Wyodak Fuel Oil	PERC/1997/E/038		3,532	6,976		33,625	
Bank Stabilization & Restoration	PERC/1997/E/039					-	
Restore River Embankments	PERC/1997/E/040					-	
Cutler	PERC/1997/E/041					-	
Bank Stabilization & Restoration	PERC/1997/E/042					-	
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044					-	
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045					-	
No. Umpqua Erosion Repairs	PERC/1997/E/046					-	
Klamath River Domestic Water Studies	PERC/1997/E/048					-	
Big Fork Flowline Repairs	PERC/1997/E/050		24,281	1,215		233,890	
No. Umpqua Remove Contaminated Soils	PERC/1997/E/052					-	
Rogue River Domestic Water Studies	PERC/1997/E/053					-	
UST Removal	PERC/1997/E/054					-	
Lead Paint Removal	PERC/1997/E/055					-	
Annex I	PERC/1997/E/056		12	-		-	
Cedar Diesel	PERC/1997/E/057					-	
Holiday Gun Club	PERC/1997/E/058					-	
Jordan Substation	PERC/1997/E/059		2,661	13,396		14,834	
Little Mountain						279,406	
Montague Ranch	PERC/1997/E/060		71,152	24,327		69,228	
Ross Island Tower Clean-up	PERC/1997/E/061					-	
Spill Prevention, Containment and Countermeasure	PERC/1997/E/062					-	
Ashton Substation	PERC/1997/E/070					-	
Rock Springs Plant Substation	PERC/1997/E/071					-	
Sinclair Substation	PERC/1997/E/072					-	
Parco Substation	PERC/1997/E/073					-	
Garland Substation	PERC/1997/E/074					-	
Dexter Substation	PERC/1997/E/075					-	
WyoMont Substation	PERC/1997/E/076					-	
Salt Lake Automotive Shop	PERC/1997/E/077					-	
Vernal Diesel	PERC/1997/E/078					-	
Salt Lake Terminal Oil Spill	PERC/1997/E/079					-	
Bridger Coal Fuel Oil Spill	PERC/1997/E/080		57,129	17,880		93,952	
Bors Property	PERC/1997/E/081					-	
Coal Creek	PERC/1997/E/082					-	
Ekotek / PetroChem	PERC/1997/E/083					-	

PacifiCorp
 Results of Operations - December 2011
 PacifiCorp Environmental Remediation Co.
 Spending by Environmental Project

Site	WBS	Remaining Cash at Dec 31, 2010	Actual Spending Jan - Jun 2011	Actual Spending Jul - Dec 2011	Remaining Cash at Dec 31, 2011	ProForma Spending CY 2012	Remaining Cash at Dec 31, 2012
Environmental Pacific	PERC/1997/E/084					-	
Mountaineer Refinery	PERC/1997/E/085		-			-	
Northwest Triangle Property	PERC/1997/E/086					-	
Pinedale	PERC/1997/E/087					-	
PCB, Inc.	PERC/1997/E/088					-	
Portable Equipment GW	PERC/1997/E/089					-	
Idaho Falls Pole Yard	PERC/1997/E/090					-	
Idaho Falls Pole Yard	PERC/1997/E/091		155,930	225,980		153,290	
Astoria Steam Plant	PERC/1997/E/092					-	
Bear River Erosion Control	PERC/1997/E/093					-	
Beaver Bay Drainfield Cleanup	PERC/1998/E/094					-	
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095					-	
Bridger Coal Warehouse Spill	PERC/1998/E/097					-	
Bridger Oil Spill (New Releases)	PERC/1998/E/098		47,421	62,661		69,228	
Cedar Steam Plant	PERC/1998/E/099		10,001	384,070		24,724	
Centralia Mine Pond Reclamation	PERC/1998/E/100					-	
Cougar Shore Line Repair	PERC/1998/E/101					-	
Mining Central Warehouse Cleanup	PERC/1998/E/102					-	
Deer Creek Terrace Stabilization	PERC/1998/E/103					-	
Domestic Water System Testing and Review	PERC/1998/E/104					-	
Hale Plant Cleanup	PERC/1998/E/105					-	
Huntington Ash Storm Runoff Pond	PERC/1998/E/106					-	
Huntington Lead Paint Removal	PERC/1998/E/107					-	
Lead Paint Removal (1998 Funds)	PERC/1998/E/108					-	
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109					-	
Lifton Pumping Station Cleanup	PERC/1998/E/110					-	
Merwin Oil House Removal	PERC/1998/E/111					-	
Naughton South Ash Pond Reclam	PERC/1998/E/112					-	
Ogden Pole Treating Remediation	PERC/1998/E/113					-	
Speelyai Well	PERC/1998/E/114					-	
Big Fork PCB Soil Cleanup	PERC/2003/E/123					-	
Pwr Delivery UST Compliance Audit	PERC/2003/E/124					-	
Bridger FGD Pond 1 Closure	PERC/2007/E/126		89,749	114,291		92,303	
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127					-	
Olympia, WA	PERC/2007/E/128		112	179		111,865	
Powerdale Cleanup	PERC/2008/E/129		39,132	5,384		41,090	
Lincoln Steam Plant	PERC/2008/E/130					-	
Portland Harbor Source Control	PERC/2008/E/131		215,826	210,016		464,442	
Grace Hydro Plant	PERC/2009/E/132					-	
Huntington Unit #2 Precipitator PCB Remediation	PERC/2010/E/134		3,739	-		-	
Dave Johnston Oil Spill	PERC/2010/E/135		4,797	45,515		-	
Dave Johnston Oil Spill	PERC/2011/E/135					82,156	
SPPC Oil/Water Separator Project	406860					-	
Astoria Young's Bay	401980					-	
Silver Bell / Telluride (hits cost center)	401981					-	
Attorney contingency fee received						-	
REGULATED TOTAL		3,888,236	1,062,540	1,458,062	1,367,634	2,843,141	-
				Dec 2011		Dec 2012	
				13 Mo. Average		13 Mo. Average	
				2,714,462	Ref. 8.4.3	357,837	Ref. 8.4.3
				Page 8.4		Page 8.4	

PacifiCorp
 Results of Operations - December 2011
 Environmental Settlement
 Unspent Insurance Proceeds

<u>Date</u>	<u>Spend</u>	<u>Balance</u>	<u>13 Mo.</u> <u>Average Bal.</u>
Dec-10		3,888,236	
Jan-11	107,904	3,780,332	
Feb-11	104,067	3,676,265	
Mar-11	247,354	3,428,912	
Apr-11	135,053	3,293,859	
May-11	126,252	3,167,607	
Jun-11	341,911	2,825,696	
Jul-11	203,430	2,622,266	
Aug-11	591,644	2,030,622	
Sep-11	14,226	2,016,396	
Oct-11	198,190	1,818,206	
Nov-11	446,231	1,371,976	
Dec-11	4,341	1,367,634	2,714,462 Ref. 8.4.2
Jan-12	236,928	1,130,706	
Feb-12	236,928	893,777	
Mar-12	236,928	656,849	
Apr-12	236,928	419,921	
May-12	236,928	182,992	
Jun-12	182,992	-	
Jul-12	-	-	
Aug-12	-	-	
Sep-12	-	-	
Oct-12	-	-	
Nov-12	-	-	
Dec-12	-	-	357,837 Ref. 8.4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(51,087)	CA	Situs	-	
Customer Advances	252	1	(368,264)	OR	Situs	(368,264)	
Customer Advances	252	1	(237,273)	WA	Situs	-	
Customer Advances	252	1	208,158	ID	Situs	-	
Customer Advances	252	1	226,348	UT	Situs	-	
Customer Advances	252	1	2,027,740	WY	Situs	-	
Customer Advances	252	1	-	CN	30.617%	-	
Customer Advances	252	1	(1,805,622)	SG	26.407%	(476,807)	
Customer Advances	252	1	(0)	NUTIL	0.000%	-	
			<u>(0)</u>			<u>(845,071)</u>	8.5.1

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2011
Customer Advances for Construction

13 Month Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(2,443)	(53,531)	(51,087)	Page 8.5
252OR	(4,377,150)	(4,745,414)	(368,264)	Page 8.5
252WA	(3,172)	(240,444)	(237,273)	Page 8.5
252IDU	(545,807)	(337,649)	208,158	Page 8.5
252UT	(2,896,426)	(2,670,078)	226,348	Page 8.5
252WYP	(766,330)	(1,144,136)	(377,806)	Page 8.5
252WYU	(2,405,545)	-	2,405,545	Page 8.5
252CN	-	-	-	Page 8.5
252SG	(13,097,481)	(14,903,103)	(1,805,622)	Page 8.5
252NUTIL	21,285	21,285	(0)	Page 8.5
Total	(24,073,069)	(24,073,069)	(0)	

PacifiCorp
Oregon Results of Operations - December 2011
Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	2	271,498,650	SG	26.407%	71,694,115	
Steam Production	312	2	2,235,416	SG	26.407%	590,302	
Hydro Production	332	2	43,783,372	SG-P	26.407%	11,561,789	
Hydro Production	332	2	3,844,456	SG-U	26.407%	1,015,198	
Other Production	343	2	2,968,365	SG	26.407%	783,850	
Transmission	355	2	51,126,855	SG	26.407%	13,500,968	
Distribution - Oregon	364	2	4,661,946	OR	Situs	4,661,946	
Distribution - Utah	364	2	14,981,700	UT	Situs	-	
Distribution - Wyoming	364	2	2,809,045	WYE	Situs	-	
General Plant - Oregon	397	2	2,864,944	OR	Situs	2,864,944	
General Plant - Utah	397	2	(22,777)	UT	Situs	-	
General Plant - Idaho	397	2	(60,724)	ID	Situs	-	
General Plant - Wyoming	397	2	6,901	WYE	Situs	-	
General Plant	397	2	149,764	SO	27.721%	41,517	
General Plant	397	2	621,140	SG	26.407%	164,023	
Mining Plant	399	2	4,583,293	SE	24.481%	1,122,031	
Intangible Plant	303	2	1,067,105	SO	27.721%	295,816	
Intangible Plant	303	2	12,146,127	SG	26.407%	3,207,404	
		Total	<u>419,265,578</u>			<u>111,503,902</u>	8.6.2
Steam Production	312	3	244,393,086	SG	26.407%	64,536,402	
Hydro Production	332	3	33,303,529	SG-P	26.407%	8,794,398	
Hydro Production	332	3	2,887,524	SG-U	26.407%	762,503	
Other Production	343	3	4,027,604	SG	26.407%	1,063,561	
Transmission	355	3	64,503,418	SG	26.407%	17,033,291	
Distribution - Oregon	364	3	1,732,876	OR	Situs	1,732,876	
Distribution - Utah	364	3	19,195,069	UT	Situs	-	
General Plant - Oregon	397	3	1,219,618	OR	Situs	1,219,618	
Mining Plant	399	3	310,587	SE	24.481%	76,035	
Intangible Plant	303	3	324,117	SG	26.407%	85,589	
		Total	<u>371,897,428</u>			<u>95,304,272</u>	8.6.2

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million for the 12-months ended December 2011 and the 12-months ended December 2012. 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 adjustments 6.1 and 6.2.

PacifiCorp
Oregon Results of Operations - December 2011
Major Plant Additions Tax Entries

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment To Tax:							
Schedule M Additions	SCHMAT	2	9,866,683	SG	26.407%	2,605,476	
Schedule M Additions	SCHMAT	2	51,694	SG	26.407%	13,651	
Schedule M Additions	SCHMAT	2	852,233	SG	26.407%	225,047	
Schedule M Additions	SCHMAT	2	104,659	SG	26.407%	27,637	
Schedule M Additions	SCHMAT	2	653,985	OR	Situs	204,482	
Schedule M Additions	SCHMAT	2	61,142	SO	27.721%	16,949	
	Total		<u>11,590,396</u>			<u>3,093,242</u>	
Deferred Tax Expense	41110	2	(3,744,505)	SG	26.407%	(988,804)	
Deferred Tax Expense	41110	2	(19,618)	SG	26.407%	(5,180)	
Deferred Tax Expense	41110	2	(323,431)	SG	26.407%	(85,408)	
Deferred Tax Expense	41110	2	(39,719)	SG	26.407%	(10,489)	
Deferred Tax Expense	41110	2	(248,194)	OR	Situs	(77,603)	
Deferred Tax Expense	41110	2	(23,204)	SO	27.721%	(6,432)	
	Total		<u>(4,398,671)</u>			<u>(1,173,916)</u>	
Accum Def Inc Tax Bal	282	2	288,039	SG	26.407%	76,062	
Accum Def Inc Tax Bal	282	2	1,509	SG	26.407%	398	
Accum Def Inc Tax Bal	282	2	24,879	SG-P	26.407%	6,570	
Accum Def Inc Tax Bal	282	2	3,055	SG	26.407%	807	
Accum Def Inc Tax Bal	282	2	19,091	OR	Situs	5,969	
Accum Def Inc Tax Bal	282	2	1,785	SO	27.721%	495	
	Total		<u>338,358</u>			<u>90,301</u>	
Schedule M Additions	SCHMAT	3	8,856,213	SG	26.407%	2,338,643	
Schedule M Additions	SCHMAT	3	650,510	SG	26.407%	171,779	
Schedule M Additions	SCHMAT	3	563,619	OR	Situs	81,213	
Schedule M Additions	SCHMAT	3	5,992	SE	24.481%	1,467	
	Total		<u>10,076,334</u>			<u>2,593,102</u>	
Schedule M Deductions	SCHMDT	3	307,823,490	SG	26.407%	81,286,344	
Schedule M Deductions	SCHMDT	3	83,610,601	SG	26.407%	22,078,887	
Schedule M Deductions	SCHMDT	3	19,429,500	OR	Situs	2,592,791	
Schedule M Deductions	SCHMDT	3	2,307,306	SE	24.481%	564,849	
	Total		<u>413,170,897</u>			<u>106,522,871</u>	
Deferred Tax Expense	41010	3	113,461,068	SG	26.407%	29,961,441	
Deferred Tax Expense	41010	3	31,484,184	SG	26.407%	8,313,967	
Deferred Tax Expense	41010	3	7,159,794	OR	Situs	953,172	
Deferred Tax Expense	41010	3	873,369	SE	24.481%	213,808	
	Total		<u>152,978,415</u>			<u>39,442,388</u>	
Accum Def Inc Tax Bal	282	3	(56,730,530)	SG	26.407%	(14,980,720)	
Accum Def Inc Tax Bal	282	3	(15,742,092)	SG-P	26.407%	(4,156,983)	
Accum Def Inc Tax Bal	282	3	(3,579,896)	OR	Situs	(476,586)	
Accum Def Inc Tax Bal	282	3	(436,686)	SE	24.481%	(106,904)	
	Total		<u>(76,489,204)</u>			<u>(19,721,193)</u>	

Description of Adjustment:

Tax impact related to plant additions shown in adjustment 8.6.

PacifiCorp
Results of Operations - December 2011
Major Plant Addition Summary

Description	Factor	Jan11 to Dec11 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan12 to Dec12 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	SG	253,795,300	114,536,242	160,152,432	97,384,673	211,920,915
Various	SSGCH	2,650,228	2,235,416	-	-	2,235,416
DJ U4 SO2 & PM Emission Cntrl Upgrades	SG	-	-	104,233,252	70,321,113	70,321,113
Naughton U2 Flue Gas Desulfurization Sys	SG	146,885,480	124,596,784	5,522,328	3,734,868	128,331,652
Naughton U1 Flue Gas Desulfurization Sys	SG	-	-	120,749,119	72,952,432	72,952,432
Wyodak U1 SO2 and PM Emiss Control Upgrade	SG	101,782,123	32,365,623	-	-	32,365,623
Total Steam Plant		505,113,131	273,734,066	390,657,130	244,393,086	518,127,152
Hydro Production Plant:						
Various	SG-P	48,047,471	43,783,372	142,014,104	33,303,529	77,086,901
Various	SG-U	12,996,482	3,844,456	19,162,958	2,887,524	6,731,980
Total Hydro Plant		61,043,953	47,627,828	161,177,062	36,191,054	83,818,881
Other Production Plant:						
Various Wind Other	SG-W	-	-	-	-	-
Various	SG	9,663,437	2,968,365	17,452,951	4,027,604	6,995,969
Total Other Plant		9,663,437	2,968,365	17,452,951	4,027,604	6,995,969
Transmission Plant:						
Various	SG	142,906,355	51,126,855	164,380,205	64,503,418	115,630,273
Total Transmission Plant		142,906,355	51,126,855	164,380,205	64,503,418	115,630,273
Distribution Plant:						
California	CA	-	-	-	-	-
Oregon	OR	7,781,837	4,661,946	2,503,043	1,732,876	6,394,822
Washington	WA	-	-	-	-	-
Utah	UT	22,713,768	14,981,700	32,456,306	19,195,069	34,176,769
Idaho	ID	-	-	-	-	-
Wyoming	WYP	4,938,032	2,809,045	-	-	2,809,045
Total Distribution Plant		35,433,637	22,452,691	34,959,350	20,927,945	43,380,636
General Plant:						
California	CA	-	-	-	-	-
Oregon	OR	3,103,689	2,864,944	2,265,005	1,219,618	4,084,561
Washington	WA	-	-	-	-	-
Utah	UT	(31,002)	(22,777)	-	-	(22,777)
Idaho	ID	(77,191)	(60,724)	-	-	(60,724)
Wyoming	WYP	9,033	6,901	-	-	6,901
General	SO	856,614	149,764	-	-	149,764
General	CN	-	-	-	-	-
General	SG	1,198,045	621,140	-	-	621,140
Total General Plant		5,059,188	3,559,248	2,265,005	1,219,618	4,778,866
Mining Plant:						
Coal Mine	SE	15,005,044	4,583,293	4,037,635	310,587	4,893,880
Total Mining Plant		15,005,044	4,583,293	4,037,635	310,587	4,893,880
Intangible Plant:						
General	SO	11,983,916	1,067,105	-	-	1,067,105
General	SE	-	-	-	-	-
General	SG	26,503,417	12,146,127	4,213,518	324,117	12,470,244
Wyoming	WYP	-	-	-	-	-
Hydro Relicensing	SG-P	-	-	-	-	-
Total Intangible Plant		38,487,333	13,213,232	4,213,518	324,117	13,537,349
Total Electric Plant in Service		812,712,078	419,265,578	779,142,855	371,897,428	791,163,007
		Ref# 8.6.5	Ref# 8.6	Ref# 8.6.7	Ref# 8.6	

PacifiCorp
Results of Operations - December 2011
Major Plant Addition Detail - CY 2011

Project Description	Account	Factor	CY2011 Plant Additions
Steam Production			
Naughton U2 Flue Gas Desulfurization Sys	312	SG	146,885,480
Wyodak U1 SO2 and PM Emiss Control Upgrade	312	SG	101,782,123
Hunter 302 Clean Air-PM	312	SG	47,573,286
Huntington U1 SO2 & PM Em Cntrl Upgrades	312	SG	25,627,399
302 - Hunter U2 SO2 Project	312	SG	21,287,056
Wyodak U1 - Air Cooled Condenser Replacement	312	SG	18,889,092
Hunter 302 Turbine Upgrade HP/IP/LP	312	SG	18,886,449
JB U3 S02 & PM Em Cntrl Upgrades	312	SG	16,929,129
Hayden U0 Coal Unloading Facility	312	SG	12,356,775
Wyodak U1 OH Clean Air - NOX	312	SG	10,328,162
Huntington U2 Generator Stator Rewind	312	SG	7,322,975
Naughton U2 NOx LNB	312	SG	6,670,452
Hunter 302 Main Controls Replacement	312	SG	6,151,383
Huntington U2 Boiler Finishing SH Pendants Replacem	312	SG	5,328,793
Hunter U2 NOx LNB - Clean Air	312	SG	5,252,184
Wyodak U1 - Replacement of Secondary Superheat	312	SG	4,915,157
JB U3 Reheater Outlet Terminal Tubes 11	312	SG	4,119,290
Hunter 302 RH Pendant Replacement	312	SG	3,627,654
Huntington U1 Steam Inerting for Coal Mills	312	SG	3,533,735
Hunter 302 Economizer Replacement	312	SG	3,484,114
JB U3 Excitation Control Replacement	312	SG	3,326,578
Craig 1: HP-IP Turbine Rotor Repl	312	SG	3,284,677
Wyodak U1 - Generator Rewind	312	SG	3,049,194
Hunter 302 Low Temp. SH Replacement	312	SG	3,038,024
Huntington U2 Boiler Replace Vertical Low Temp Supe	312	SG	3,012,669
Huntington U2 Generator Field Refurbish/Rewind	312	SG	2,936,578
Naughton U2 OH HSH Upper Bank Replacement	312	SG	2,828,854
Huntington U2 Boiler Waterwall Nose Arch Replacemen	312	SG	2,707,402
Craig 2: HP-IP Turbine Rotor Upgd	312	SG	2,661,902
Cholla 4: Cooling Tower Structure Imprv	312	SSGCH	2,650,228
Hunter 300 Gen Coal Handling	312	SG	2,649,970
Naughton U2 OH Generator Field Rewind	312	SG	2,016,369
Steam Production Total			505,113,131
Hydro Production			
ILR 4.4 Swift Fish Collector	332	SG-P	20,781,068
Ashton Dam Seepage Control	332	SG-U	9,884,236
Slide Creek Overhaul	332	SG-P	8,777,366
INU 4.1.1 (f)/6.9 Slide Tailrace Barrier	332	SG-P	8,241,083
INU 6.1 Lemolo 2 Reroute to Toketee	332	SG-P	7,424,771
ILR 8.7 Lewis River Hatchery Pond 16 Mod	332	SG-P	2,823,183
Soda Unit 1 Generator Rewind	332	SG-U	3,112,246
Hydro Production Total			61,043,953
Other Production			
Lake Side U1 Combustion Turbine Overhaul -HGP CY11	343	SG	4,831,718
Lake Side U2 Combustion Turbine Overhaul -HGP CY11	343	SG	4,831,718
Other Production Total			9,663,437

PacifiCorp
Results of Operations - December 2011
Major Plant Addition Detail - CY 2011

Project Description	Account	Factor	CY2011 Plant Additions
Transmission			
Red Butte Sub SVC and Property Acquisiti	355	SG	43,092,618
Populus-Terminal: Dbl Ckt 345 kV TransLn	355	SG	18,377,090
Malin Sub Series Capacitor Replacement	355	SG	18,100,666
Idaho - NERC Facility Rating Project	355	SG	6,143,449
Skypark Build New 138-12 5kV Substation	355	SG	5,336,358
Mona-Oquirrh Line	355	SG	5,094,580
Wyoming - NERC Facility Rating Project	355	SG	4,997,121
Chappel Crk 230KV Cimarex Energy 20 MW	355	SG	4,753,154
Oquirrh New 345-138kV Substation	355	SG	4,311,399
Vickers Add 46kV Circuit Breakers	355	SG	3,855,082
Tom McCall Indust Prk 115kV Proj Vitesse	355	SG	3,849,417
Utah - NERC Facility Rating Project	355	SG	3,590,547
DJ to Casper 230kV No 1&2 Ln Rebuild	355	SG	3,443,020
Meridian Sub 2-230kV Shunt Capacitor	355	SG	3,334,761
Montana - NERC Facility Rating Project	355	SG	3,017,654
St George-Red Butte 138kV Line	355	SG	2,730,216
Malin Sub Replace Station Service	355	SG	2,616,341
Htg 1-1 Main Transformer	355	SG	2,200,504
Big Grassy Sub 69kV 33mVAR Cap Bank	355	SG	2,121,856
Slide Creek Overhaul	355	SG	1,225,406
Fort Douglas-New 138-12.5 kV Sub & Trans	355	SG	266,287
Saratoga Add 2nd Trnsf Rebltd Tran Jumper	355	SG	260,748
Copper Hills New 138-12 5kV Sub	355	SG	129,307
Humbug Crk Sub Const New 69-12.kv Sub	355	SG	121,498
Alderwood Sub Install 2nd Transformer	355	SG	56,347
Community Park Conv to 115-12 5kV	355	SG	(119,072)
Transmission Total			142,906,355
Distribution			
Skypark Build New 138-12 5kV Substation	364	UT	5,931,189
Copper Hills New 138-12 5kV Sub	364	UT	5,214,308
Community Park Conv to 115-12 5kV	364	WYP	4,905,705
Saratoga Add 2nd Trnsf Rebltd Tran Jumper	364	UT	4,111,908
Fort Douglas-New 138-12.5 kV Sub & Trans	364	UT	3,921,048
Bend Plant Sub Increase Capacity	364	OR	3,121,659
Alderwood Sub Install 2nd Transformer	364	OR	2,565,853
ATK Freeport Expansion	364	UT	2,136,460
Humbug Crk Sub Const New 69-12.kv Sub	364	OR	1,890,646
Oquirrh New 345-138kV Substation	364	UT	1,373,873
Tom McCall Indust Prk 115kV Proj Vitesse	364	OR	203,680
DJ to Casper 230kV No 1&2 Ln Rebuild	364	WYP	44,531
Vickers Add 46kV Circuit Breakers	364	UT	29,535
Oquirrh New 345-138kV Substation	364	WYP	16,813
Community Park Conv to 115-12 5kV	364	UT	(323)
Populus-Terminal: Dbl Ckt 345 kV TransLn	364	UT	(1,356)
St George-Red Butte 138kV Line	364	UT	(2,875)
DJ to Casper 230kV No 1&2 Ln Rebuild	364	WYP	(29,016)
Distribution Total			35,433,637

PacifiCorp
Results of Operations - December 2011
Major Plant Addition Detail - CY 2011

Project Description	Account	Factor	CY2011 Plant Additions
General			
Klamath Falls Operations Site Purchase	397	OR	3,103,689
C&T TrIP II Energy Trading Systems	397	SO	850,399
Red Butte Sub SVC and Property Acquisiti	397	SG	569,150
Mona-Oquirrh Line	397	SG	198,495
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	SG	186,771
Lewis River Implementation	397	SG	116,730
Chappel Crk 230KV Cimarex Energy 20 MW	397	SG	108,845
Oquirrh New 345-138kV Substation	397	SG	17,571
Chappel Crk 230KV Cimarex Energy 20 MW	397	WYP	6,306
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	WYP	3,140
Utah - NERC Facility Rating Project	397	SO	2,018
Oquirrh New 345-138kV Substation	397	SO	1,817
Saratoga Add 2nd Trnsf ReblD Tran Jumper	397	SO	941
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	SO	859
Bend Plant Sub Increase Capacity	397	SO	578
St George-Red Butte 138kV Line	397	SG	482
Chappel Crk 230KV Cimarex Energy 20 MW	397	SO	1
Utah - NERC Facility Rating Project	397	ID	(356)
Utah - NERC Facility Rating Project	397	WYP	(413)
Utah - NERC Facility Rating Project	397	UT	(655)
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	UT	(30,346)
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	ID	(76,834)
General Total			5,059,188
Intangible			
Harry Allen Sub Install Transformer	303	SG	15,063,944
C&T TrIP II Energy Trading Systems	303	SO	11,983,916
California-Oregon Intertie Xfer Cap Incr	303	SG	6,758,990
UO Mine Water Well	303	SG	2,604,192
Populus-Terminal: Dbl Ckt 345 kV TransLn	303	SG	2,076,292
Intangible Total			38,487,333
Mining			
Deer Creek-Reconstruct Longwall System	399	SE	15,005,044
Mining Total			15,005,044
			812,712,078
			Ref# 8.6.2

PacifiCorp
Results of Operations - December 2011
Major Plant Addition Detail - CY 2012

Project Description	Account	Factor	In-Service Date	CY2012 Plant Additions
Steam Production				
Naughton U1 Flue Gas Desulfurization Sys	312	SG	May-12	120,749,119
DJ U4 SO2 & PM Emission Cntrl Upgrades	312	SG	Apr-12	104,233,252
Hunter U1 SO2 Upgrades	312	SG	Apr-12	49,622,481
Hunter 303 Turbine Upgrade HP/IP/LP	312	SG	Apr-12	26,658,304
DJ U4 - Finishing Superheater Replacement	312	SG	Apr-12	11,198,459
302 - Hunter U2 SO2 Project	312	SG	Mar-12	10,523,928
DJ U4 - Platen SSH Replace	312	SG	Apr-12	10,459,065
Naughton U1 NOx LNB	312	SG	May-12	8,930,952
Hunter 300 Adobe Wash Regulating Facility	312	SG	Dec-12	6,201,405
DJ U0 - Replace DJ Retro Cooling Tower	312	SG	Apr-12	5,658,604
Naughton U2 Flue Gas Desulfurization Sys	312	SG	Nov-11	5,522,328
Huntington U2 Steam Inerting for Coal Mills	312	SG	May-12	4,004,827
DJ U0 - Rail Car Thaw Shed	312	SG	Oct-12	3,917,192
Naughton U0 FGD Reagent Loadout Facility	312	SG	Jun-12	3,708,790
Hunter 303 Bottom Ash Component Replacement	312	SG	May-12	3,217,624
Naughton U1 OH Turbine Major CY12	312	SG	May-12	3,193,521
Hunter 303 Hunter 3 Wet Stack Upgrades	312	SG	Apr-12	3,028,455
Hunter 303 ID Fan Replacements	312	SG	Jul-12	2,792,953
JB U4 APH Baskets 12	312	SG	Jun-12	2,772,313
Hunter 303 BLR WW Headers and SSH Platen replac	312	SG	Jun-12	2,149,980
JB U4 Wet Stack Conversion	312	SG	May-12	2,113,579
Steam Production Total				390,657,130
Hydro Production				
INU 4.1.1/4.1.2 Soda Springs Fish Passag	332	SG-P	Sep-12	74,030,842
ILR 4.4 Swift Fish Collector	332	SG-P	Dec-12	41,580,077
Ashton Dam Seepage Control	332	SG-U	Nov-12	14,927,368
IRO Prospect Instream Flow / Automation	332	SG-P	Nov-12	10,204,794
ILR 10.2 Swift Land Fund	332	SG-P	Aug-12	5,641,748
Ashton Stability Improvements	332	SG-U	Nov-12	4,235,590
North Umpqua Coating Projects (Mandated)	332	SG-P	Nov-12	2,827,731
Swift 1 Station Service/Generator Breake	332	SG-P	May-12	2,779,983
Merwin Spillway Tainter Gate Rehab	332	SG-P	Oct-12	2,718,940
ILR 8.7 Speelyai Hat.Water Intake (Dev)	332	SG-P	Nov-12	2,229,988
Hydro Production Total				161,177,062
Other Production				
Currant Crk U2 CSA Variable fee 24k - CTB MI	343	SG	Oct-12	8,726,476
Currant Crk U1 CSA Variable fee 24k - CTA MI	343	SG	Oct-12	8,726,476
Other Production Total				17,452,951
Transmission				
Clover Substation	355	SG	Dec-12	54,705,185
Terminal Sub - Replace two 345/138 kV Trans and ten 138 kv breakers	355	SG	Aug-12	48,595,196
Southwest Wyoming-Silver Creek 138 kV Line Phase I	355	SG	Jan-12	8,638,372
Dave Johnston - Casper 230 kV Rebuild	355	SG	Jun-12	9,624,927
Nibley: New 138-12.5 kV Substation and Rebuild 7 Miles Transmission	355	SG	Jun-12	6,850,785
Ben Lomond 345/138 #2 transformer 450 MVA	355	SG	Aug-12	6,460,754
COPCO II 230-115kV Transformer - TPL002	355	SG	Dec-12	5,211,118
City Creek Center: New 40 MW Development for PRI Phase II	355	SG	May-12	4,349,985
Union Gap- North Park 115 kV reconductor	355	SG	Aug-12	4,056,681
Chehalis U1 GSU replacement	355	SG	Jun-12	3,770,414
Line 37 Conv to 115kV Bid Nickel Mt Sub - Dist - Canyonville	355	SG	Dec-12	3,370,000
JB U1 Replace / Rewind GSU	355	SG	Dec-12	3,220,140
345-138 kV Spare Transformer	355	SG	Apr-12	3,014,600
Wyodak U1 - Generator Step-Up Transformer Spare	355	SG	Nov-12	2,512,050
Transmission Total				164,380,205

PacifiCorp
Results of Operations - December 2011
Major Plant Addition Detail - CY 2012

Project Description	Account	Factor	In-Service Date	CY2012 Plant Additions
Distribution				
City Creek Center: New 40 MW Development for PRI Phase II	364	UT	May-12	16,556,688
Nibley: New 138-12.5 kV Substation and Rebuild 7 Miles Transmission	364	UT	Jun-12	10,114,559
Farmington: Install 2nd Transformer	364	UT	May-12	5,785,059
Deschutes Sub Inc Cap Repl Transformer	364	OR	Apr-12	2,503,043
Distribution Total				<u>34,959,350</u>
General				
Mobile Radio Purch-Implemnt VHF Spectrum	397	OR	Jun-12	2,265,005
General Total				<u>2,265,005</u>
Intangible				
Generation Compliance Initiative Hardware	303	SG	Dec-12	4,213,518
IntangibleTotal				<u>4,213,518</u>
Mining				
Cottonwood Prep Plant-System Improvement	399	SE	Dec-12	4,037,635
MiningTotal				<u>4,037,635</u>
				<u>779,142,855</u>
				Ref# 8.6.2

	<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 Rate Base:							
1 - Fuel Stock - Pro Forma	151	3	45,664,707	SE	24.481%	11,179,123	
1 - Fuel Stock - Pro Forma	151	3	(1,197,167)	SE	24.481%	(293,077)	
			<u>44,467,540</u>			<u>10,886,046</u>	8.7.1
1 - Fuel Stock - Working Capital Dep	25316	3	(462,308)	SE	24.481%	(113,177)	8.7.1
1 - Fuel Stock - Working Capital Dep	25317	3	(444,277)	SE	24.481%	(108,763)	8.7.1
2 - Prepaid Overhauls	186M	3	8,745,540	SG	26.407%	2,309,418	8.7.1

Description of Adjustment:

1 - This adjustment reflects the change in the fuel stock balance from the base period to the pro forma period. This 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 calendar year 2011 on an average basis.

PacifiCorp
 Results of Operations - December 2011
 Miscellaneous Rate Base
 13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	Factor	Dec-2011	Dec-2012	Adjustment to Mon Avg Balance
			13-Mo. Avg Balance	13-Mo. Avg Balance	
Bridger	151	SE	25,257,563	27,847,943	2,590,381
Carbon	151	SE	2,008,958	2,502,645	493,686
Cholla	151	SE	10,096,388	8,899,222	(1,197,167)
Colstrip	151	SE	1,130,713	1,283,515	152,803
Craig	151	SE	5,975,631	7,062,372	1,086,741
Hayden	151	SE	1,854,611	2,345,681	491,070
Hunter	151	SE	62,491,183	70,651,578	8,160,395
Huntington	151	SE	25,422,073	26,169,225	747,153
Johnston	151	SE	7,736,453	7,394,030	(342,422)
Naughton	151	SE	9,377,264	13,159,446	3,782,182
Deer Creek	151	SE	350,518	601,032	250,514
Prep Plant	151	SE	31,935,316	52,615,152	20,679,835
Rock Garden	151	SE	19,864,268	27,436,637	7,572,369
Total			203,500,939	247,968,479	44,467,540
To 8.7					
1 - Working Capital Deposits					
UAMPS Working Capital Deposit	25316	SE	(2,737,462)	(3,199,769)	(462,308)
DPEC Working Capital Deposit	25317	SE	(2,009,750)	(2,454,026)	(444,277)
To 8.7					

2 - Overhaul Prepayments by Plant	Account	Factor	Dec-2011	Dec-2012	Adjustment to Average Balance
			13-Mo. Avg Balance	13-Mo. Avg Balance	
Lake Side	186M	SG	10,645,563	13,805,502	3,159,939
Chehalis	186M	SG	6,275,503	9,729,756	3,454,253
Currant Creek	186M	SG	8,485,996	10,617,345	2,131,349
Total			25,407,063	34,152,603	8,745,540
To 8.7					

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Remove O&M Expense	535	3	(5,369)	SG-P	26.407%	(1,418)	
	537	3	(7,683)	SG-P	26.407%	(2,029)	
	539	3	(2,229)	SG-P	26.407%	(589)	
	540	3	(140)	SG-P	26.407%	(37)	
	545	3	(5,544)	SG-P	26.407%	(1,464)	
			<u>(20,965)</u>			<u>(5,536)</u>	8.8.1
Decommissioning Reg Asset:							
Regulatory Offset	182M	3	(142,415)	SG-P	26.407%	(37,607)	8.8.2
Remove Booked Decom Reg Asset	182M	3	(232,424)	OR	Situs	(232,424)	B-16
Tax Adjustments:							
13-Month Average ADIT Balance	283	3	54,048	SG	26.407%	14,272	
Schedule M - Unrecovered Plant	SCHMDT	3	(279,021)	SG	26.407%	(73,681)	
Deferred Income Tax Expense	41010	3	(105,891)	SG	26.407%	(27,962)	
13-Month Average ADIT Balance	283	3	743,672	SG	26.407%	196,380	
Schedule M - Decommissioning	SCHMAT	3	(493,016)	OR	Situs	(493,016)	
Deferred Income Tax Expense	41110	3	187,105	OR	Situs	187,105	
13-Month Average ADIT Balance	283	3	172,712	OR	Situs	172,712	

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 UE-217 and is included in the Company's current general rate case, Docket UE-246.

Operation & Maintenance Expense

Description	Account	Factor	12 Months Ended	
			Dec 2011	Expense
Operation & Maintenance Expense	535	SG-P		5,369
Hydraulic Expense	537	SG-P		7,683
Misc. Hydro Expense	539	SG-P		2,229
Rents (Hydro Generation)	540	SG-P		140
Maintenance of Misc. Hydro Plant	545	SG-P		5,544
				<u>20,965</u>
				Ref 8.8

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

	Total	Ref
December 31, 2012 13-Month Average Balance	-	

<i>Cash Spend</i>	Annual	Accumulated
12 ME Dec 2007	38,236	38,236
12 ME Dec 2008	360,854	399,090
12 ME Dec 2009	651,264	1,050,354
12 ME Dec 2010	2,491,940	3,542,294
12 ME Dec 2011	480,402	4,022,696
12 ME Dec 2012	284,830	4,307,526

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance
12/31/2011	40,033	4,022,696	(284,830)
1/31/2012	23,736	4,046,432	(261,094)
2/28/2012	23,736	4,070,167	(237,358)
3/31/2012	23,736	4,093,903	(213,622)
4/30/2012	23,736	4,117,639	(189,887)
5/31/2012	23,736	4,141,375	(166,151)
6/30/2012	23,736	4,165,111	(142,415)
7/31/2012	23,736	4,188,847	(118,679)
8/31/2012	23,736	4,212,582	(94,943)
9/30/2012	23,736	4,236,318	(71,207)
10/31/2012	23,736	4,260,054	(47,472)
11/30/2012	23,736	4,283,790	(23,736)
12/31/2012	23,736	4,307,526	-
December 31, 2012 13-Month Average Balance			(142,415) Ref 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove PHFU	105	1	(11,396,668)	SG	26.407%	(3,009,496)	
Remove PHFU	105	1	(2,886,510)	UT	Situs	-	
Remove PHFU	105	1	(4,254,106)	OR	Situs	(4,254,106)	
Remove PHFU	105	1	(14,487,997)	SE	24.481%	(3,546,790)	
			<u>(33,025,282)</u>			<u>(10,810,392)</u>	8.9.1

Description of Adjustment:

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

PacifiCorp
 Results of Operations - December 2011
 FERC 105 (PHFU)
 From BW Report (SAP)

Primary Account	Secondary Account	Alloc	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	13 Month Average
1050000 EL PLT HLD FTR USE	3400000 LAND AND LAND RIGHTS	SG	8,923	-	-	-	-	-	-	-	-	-	-	-	-	686
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	8,237
1050000 EL PLT HLD FTR USE	3500000 LAND AND LAND RIGHTS	SG	156	-	-	-	-	-	-	-	-	-	-	-	-	12
1050000 EL PLT HLD FTR USE	3501000 LAND OWNED IN FEE	SG	169	169	565	2,788	2,788	2,788	2,788	2,798	2,887	2,887	2,887	2,887	2,929	2,256
1050000 EL PLT HLD FTR USE	3502000 LAND OWNED IN FEE	SG	-	156	156	156	156	156	156	156	156	156	156	156	156	144
1050000 EL PLT HLD FTR USE	3601000 LAND OWNED IN FEE	OR	4,254	746	746	746	746	746	746	746	746	746	746	746	746	1,016
1050000 EL PLT HLD FTR USE	3601000 LAND OWNED IN FEE	SG	396	396	-	-	-	-	-	-	-	-	-	-	-	61
1050000 EL PLT HLD FTR USE	3601000 LAND OWNED IN FEE	UT	2,827	2,827	2,668	2,921	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,887
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	3,238
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 PHFU -OTHER	SE	-	-	-	-	-	-	25,026	25,026	25,146	25,155	25,183	25,196	25,222	13,535
Total (000's)			17,678	17,678	17,519	19,996	19,995	19,995	45,021	45,031	45,240	45,249	45,277	45,290	45,358	33,025

SG	11,396,668	
UT	2,886,510	
OR	4,254,106	
SE	14,487,997	
Total	33,025,282	Ref. 8.9

PacifiCorp
Oregon Results of Operations - December 2011
Trojan Amortization

	<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 - Unrecovered Plant:							
Amort. Exp. Diff. - base to pro forma	407	3	(64,498)	TROJP	26.114%	(16,843)	8.10.1
Adjustment to Rate Base - Unrecovered Plant:							
Avg. RB Diff. - base to pro forma	18222	3	(1,170,118)	TROJP	26.114%	(305,567)	8.10.1
Acc. Amort. Diff - base to pro forma	18222	3	1,165,157	TROJP	26.114%	304,272	8.10.1
Adjustment to Expense - Decommissioning:							
Amort. Exp. Diff. - base to pro forma	407	3	(99,713)	TROJP	26.114%	(26,039)	8.10.2
Adjustment to Rate Base - Decommissioning:							
Avg. RB Diff. - base to pro forma	18222	3	(1,383,119)	TROJD	26.063%	(360,476)	8.10.2
Acc. Amort. Diff - base to pro forma	18222	3	1,375,448	TROJD	26.063%	358,477	8.10.2
Adjustment to Expense Unrecovered Plant - Oregon contra:							
Amort. Exp. Difference	407	3	5,663	OR	Situs	5,663	8.10.3
Adjustment to Rate Base - Unrecovered Plant - Oregon contra:							
Avg. RB Diff. - base to pro forma	18222	3	436	OR	Situs	436	8.10.3
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	(13,316)	TROJD	26.063%	(3,470)	
Deferred Income Tax Expense	41110	3	5,054	TROJD	26.063%	1,317	
Accumulated DIT Balance	190	3	(1,913,311)	TROJD	26.063%	(498,658)	
Schedule M Adjustment	SCHMDT	1	(5,663)	OR	Situs	(5,663)	
Deferred Income Tax Expense	41010	1	(2,149)	OR	Situs	(2,149)	
Accumulated DIT Balance	190	1	(1,984)	OR	Situs	(1,984)	

Description of Adjustment:

Amortization of Trojan Unrecovered Plant and decommissioning regulatory assets will expire during the pro forma period. This adjustment replaces the base period amortization with that in the pro forma period.

PacifiCorp
 Results of Operations - December 2011
 Trojan Amortization
 Unrecovered Plant

	<u>Account 185801</u>	<u>Account 185802</u>	
	<u>Avg Rate Base</u>	<u>Amortization Expense</u>	<u>Avg Rate Base</u>
Pro Forma Amount	-	-	-
Base Period Amount	1,170,118	64,498	(1,165,157)
Adjustment	<u>(1,170,118)</u>	<u>(64,498)</u>	<u>1,165,157</u>
	Ref 8.10	Ref 8.10	Ref 8.10

<u>Amortization of 185802</u>					
	<u>Beg Balance</u>	<u>Adjustment</u>	<u>Amortization</u>	<u>End Balance</u>	<u>13 Mo Avg</u>
2010 January	(14,326,270)		(68,097)	(14,394,368)	
February	(14,394,368)		(68,097)	(14,462,465)	
March	(14,462,465)		(68,097)	(14,530,562)	
April	(14,530,562)		(68,097)	(14,598,660)	
May	(14,598,660)		(68,097)	(14,666,757)	
June	(14,666,757)		(68,097)	(14,734,854)	
July	(14,734,854)		(68,097)	(14,802,951)	
August	(14,802,951)		(68,097)	(14,871,049)	
September	(14,871,049)		(68,097)	(14,939,146)	
October	(14,939,146)	(10,799) ⁽¹⁾	(68,097)	(15,018,042)	
November	(15,018,042)		(64,498)	(15,082,540)	
December	(15,082,540)		(64,498)	(15,147,037)	
2011 January	(15,147,037)	15,211,535 ⁽²⁾	(64,498)	(0)	
February				-	
March				-	
April				-	
May				-	
June				-	(1,165,157)
		Base Period Amortization =	(64,498)		

(1) Trojan Water Rights sale
 (2) Close Trojan Accounts

PacifiCorp
 Results of Operations - December 2011
 Trojan Amortization
 Decommissioning

	<u>Account 185803</u>	<u>Account 185804</u>	
	<u>Avg Rate Base</u>	<u>Amortization Expense</u>	<u>Avg Rate Base</u>
Pro Forma Amount	-	-	-
Base Period Amount	1,383,119	99,713	(1,375,448)
Adjustment	<u>(1,383,119)</u>	<u>(99,713)</u>	<u>1,375,448</u>
	Ref 8.10	Ref 8.10	Ref 8.10

<u>Amortization of 185804</u>					
	<u>Beg Balance</u>	<u>Adjustment</u>	<u>Amortization</u>	<u>End Balance</u>	<u>13 Mo Avg</u>
2010 January	(16,684,270)		(99,713)	(16,783,983)	
February	(16,783,983)		(99,713)	(16,883,696)	
March	(16,883,696)		(99,713)	(16,983,409)	
April	(16,983,409)		(99,713)	(17,083,123)	
May	(17,083,123)		(99,713)	(17,182,836)	
June	(17,182,836)		(99,713)	(17,282,549)	
July	(17,282,549)		(99,713)	(17,382,262)	
August	(17,382,262)		(99,713)	(17,481,975)	
September	(17,481,975)		(99,713)	(17,581,688)	
October	(17,581,688)		(99,713)	(17,681,401)	
November	(17,681,401)		(99,713)	(17,781,115)	
December	(17,781,115)		(99,713)	(17,880,828)	
2011 January	(17,880,828)	17,980,541 (1)	(99,713)	(0)	
February				-	
March				-	
April				-	
May				-	
June				-	(1,375,448)
Base Period Amortization =			(99,713)		

(1) Close Trojan Accounts

PacifiCorp
 Results of Operations - December 2011
 Trojan Amortization - Oregon
 Unrecovered Plant Contra - Oregon

Account 185809	
Amortization	
	Avg Rate Base
Pro Forma Amount	<u>Expense</u>
Base Period Amount	-
Adjustment	(5,663)
	<u>5,663</u>
	Ref 8.10

Amortization of 185804				
	<u>Beq Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>13 Mo Avg</u>
2009 December	(79,279)	5,663	(73,617)	
2010 January	(73,617)	5,663	(67,954)	
February	(67,954)	5,663	(62,291)	
March	(62,291)	5,663	(56,628)	
April	(56,628)	5,663	(50,966)	
May	(50,966)	5,663	(45,303)	
June	(45,303)	5,663	(39,640)	
July	(39,640)	5,663	(33,977)	
August	(33,977)	5,663	(28,314)	
September	(28,314)	5,663	(22,652)	
October	(22,652)	5,663	(16,989)	
November	(16,989)	5,663	(11,326)	
December	(11,326)	5,663	(5,663)	
2011 January	(5,663)	5,663	-	
February	-	-	-	
March	-	-	-	
April	-	-	-	
May	-	-	-	
June	-	-	-	(436)
Base Period Amortization =		5,663		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Plant	341	1	(3,080,137)	SG	26.407%	(813,366)	
Other Plant	343	1	(178,882,190)	SG	26.407%	(47,237,068)	
Other Plant	344	1	(5,850,373)	SG	26.407%	(1,544,897)	
Other Plant	345	1	(12,024,731)	SG	26.407%	(3,175,347)	
Other Plant	346	1	(659,497)	SG	26.407%	(174,152)	
General Plant	392	1	(19,560)	SG	26.407%	(5,165)	
			<u>(200,516,488)</u>			<u>(52,949,995)</u>	8.11.1
Adjustment to Depreciation Reserve:							
Other Plant	108OP	1	16,913,944	SG	26.407%	4,466,432	
General Plant	108GP	1	3,354	SG	26.407%	886	
			<u>16,917,299</u>			<u>4,467,318</u>	8.11.1
Adjustment to Depreciation Expense:							
Other Plant	403OP	1	(8,125,816)	SG	26.407%	(2,145,768)	8.11.1
Adjustment to O&M Expense:							
Rolling Hills	549	1	(601,710)	SG	26.407%	(158,892)	
Rolling Hills	929	1	(332,193)	SO	27.721%	(92,088)	8.11.1
			<u>(933,903)</u>			<u>(250,981)</u>	8.11.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(6,799,640)	SCHMDEXP	28.306%	(1,924,692)	
Schedule M Adjustment	SCHMDT	1	(33,679,757)	TAXDEPR	26.438%	(8,904,357)	
Deferred Tax Expense	41010	1	2,580,531	SCHMDEXP	28.306%	730,440	
Deferred Tax Expense	41010	1	(12,781,805)	TAXDEPR	26.438%	(3,379,293)	
Deferred Tax Expense	41110	1	(7,703)	OR	Situs	(7,703)	
Accumulated Def Inc Tax Balance	282	1	11,185,502	OR	Situs	11,185,502	

Description of Adjustment:

This adjustment removes the gross plant, accumulated depreciation, and O&M amounts related to the Rolling Hills wind resource from the 12 months ended December 2011. This treatment is consistent with Commission Order No. 08-548.

Rate Base Amounts	13 Month Average Amount in Yr Ended December 2011	Ref.
Capital		
Other Plant - 341	3,080,137	
Other Plant - 343	178,882,190	
Other Plant - 344	5,850,373	
Other Plant - 345	12,024,731	
Other Plant - 346	659,497	
General Plant - 392	19,560	
	200,516,488	8.11
Depreciation Reserve		
Other Plant	(16,913,944)	
General Plant	(3,354)	
	(16,917,299)	8.11

Expense Amounts	Amount in Yr Ended December 2011	Ref.
Depreciation Expense		
Other Plant	8,125,816	8.11
Operation & Maintenance Expense		
Account 549	601,710	8.11
Account 929	332,193	8.11
	933,903	

	<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	553,136	SG-P	26.407%	146,066	8.12.1
Facilities Removal Costs	557	3	15,824,000	SG	26.407%	4,178,613	
Facilities Removal Costs	557	3	1,376,000	SG	26.407%	363,358	
Adjustment to Revenue:							
Oregon Customer Surcharge	440	3	15,824,000	OR	Situs	15,824,000	
California Customer Surcharge	440	3	1,376,000	CA	Situs	-	

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 2012 level. This treatment was approved in Docket UE-219. The general business revenues reflected in this adjustment are for purposes of the calculation of the 2010 Protocol allocation method only. These revenues offset the facility removal costs included through this adjustment to FERC account 557.

Results of Operations - December 2011

Klamath Hydroelectric Settlement Agreement Adj.
O&M

	<u>12 ME Dec 11 Actuals</u>	<u>12 ME Dec 12 Projected</u>	<u>Adjustment</u>	
Administration/Management	677,210	609,000	(68,210)	
Aquatic Habitat/Hatcheries	1,526,731	2,377,218	850,487	
Terrestrial Improvements	165,103	47,705	(117,398)	
Water Measurement/Monitoring	474,648	538,965	64,317	
Water Quality Improvement	430,059	254,000	(176,059)	
Klamath Implementation Total	3,273,751	3,826,888	553,136	Ref 8.12

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Deseret Power Elec Plt	312	1	(1,334,084)	SG	26.407%	(352,289)	
Remove Deseret Power Elec Plt	314	1	(4,181,872)	SG	26.407%	(1,104,299)	
			<u>(5,515,956)</u>			<u>(1,456,588)</u>	8.13.1
Remove Condit EPIS - Hydro	332	1	(5,684,506)	SG-P	26.407%	(1,501,096)	
Remove Condit EPIS - Trans	353	1	(257,424)	SG	26.407%	(67,977)	
			<u>(5,941,930)</u>			<u>(1,569,074)</u>	8.13.1
Remove Snake Creek Plt - Hydro	332	1	(687,200)	SG-U	26.407%	(181,468)	
Remove Snake Creek Plt - Distr	362	1	(24,264)	UT	Situs	-	
			<u>(711,464)</u>			<u>(181,468)</u>	8.13.1
Adjustment to Depreciation Reserve:							
Remove Deseret Power Dep. Res.	108SP	1	53,677	SG	26.407%	14,174	8.13.1
Remove Condit Dep. Res. - Hydro	108HP	1	5,528,149	SG-P	26.407%	1,459,808	
Remove Condit Dep. Res. - Trans	108TP	1	112,087	SG	26.407%	29,599	
			<u>5,640,236</u>			<u>1,489,406</u>	8.13.1
Snake Creek Dep. Res. - Hydro	108HP	1	437,006	SG-U	26.407%	115,399	
Snake Creek Dep. Res. - Distr	108362	1	16,069	UT	Situs	-	
			<u>453,074</u>			<u>115,399</u>	8.13.1
Adjustment to Depreciation Expense:							
Snake Creek Dep. Exp - Hydro	403HP	1	(21,208)	SG-U	26.407%	(5,600)	
Snake Creek Dep. Exp - Distr	403362	1	(544)	UT	Situs	-	
			<u>(21,752)</u>			<u>(5,600)</u>	8.13.1
Remove Condit Dep. Exp. - Hydro	403HP	1	(18,952)	SG-P	26.407%	(5,005)	
Remove Condit Dep. Exp. - Trans	403TP	1	(4,496)	SG	26.407%	(1,187)	
			<u>(23,448)</u>			<u>(6,192)</u>	8.13.1
Remove Deseret Power Dep. Exp.	403SP	1	(168,773)	SG	26.407%	(44,568)	8.13.1
Adjustment to Expense:							
Remove Snake Creek O&M Exp	539	1	(76,112)	SG-U	26.407%	(20,099)	8.13.1
Remove Condit O&M Expense	539	1	(219,618)	SG-P	26.407%	(57,994)	8.13.1
Adjustment to Rate Base:							
Trans Plant EPIS - Goose Creek	350	1	(390,350)	SG	26.407%	(103,079)	8.13.2
Accum. Depr - Goose Creek	108TP	1	145,982	SG	26.407%	38,549	8.13.2
Adjustment to Depreciation Expense:							
Depr Expense - Goose Creek	403TP	1	(7,614)	SG	26.407%	(2,011)	8.13.2

Description of Adjustment:

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

PacifiCorp
 Results of Operations - December 2011
 Misc Asset Sales and Removals

	Dec 2011		
	13-Mo. Avg. Balance	Adjustment	
Deseret Power - Hunter Projects			
EPIS - 312	1,334,084	(1,334,084)	Ref. 8.13
EPIS - 314	4,181,872	(4,181,872)	Ref. 8.13
Depreciation Reserve	(53,677)	53,677	Ref. 8.13
Condit Hydroelectric Project			
EPIS - Hydro	5,684,506	(5,684,506)	Ref. 8.13
EPIS - Trans	257,424	(257,424)	Ref. 8.13
Dep. Res. - Hydro	(5,528,149)	5,528,149	Ref. 8.13
Dep. Res. - Trans	(112,087)	112,087	Ref. 8.13
Snake Creek			
EPIS - Hydro	687,200	(687,200)	Ref. 8.13
EPIS - Distro	24,264	(24,264)	Ref. 8.13
Dep. Res. - Hydro	(437,006)	437,006	Ref. 8.13
Dep. Res. - Distro	(16,069)	16,069	Ref. 8.13

	12 ME Dec 2011	Adjustment	
Snake Creek			
Depreciation Expense - Hydro	21,208	(21,208)	Ref. 8.13
Depreciation Expense - Distro	544	(544)	Ref. 8.13
Condit Hydroelectric Project			
Depreciation Expense - Hydro	18,952	(18,952)	Ref. 8.13
Depreciation Expense - Trans	4,496	(4,496)	Ref. 8.13
Deseret Power - Hunter Projects			
Depreciation Expense	168,773	(168,773)	Ref. 8.13

	12 ME Dec 2011	Adjustment	
Snake Creek			
O&M Expense	68,168	(68,168)	
	6,704	(6,704)	
	1,240	(1,240)	
	<u>76,112</u>	<u>(76,112)</u>	Ref. 8.13
Condit Hydroelectric Project			
O&M Expense	5,708	(5,708)	
	36,175	(36,175)	
	137,853	(137,853)	
	5,607	(5,607)	
	9,015	(9,015)	
	25,261	(25,261)	
	<u>219,618</u>	<u>(219,618)</u>	Ref. 8.13

PacifiCorp
Results of Operations - December 2011
Misc Asset Sales and Removals
 Goose Creek Transmission Sale

Rate Base (Assets Retired)

	FERC Acct	Factor	13-Month Average Dec 2011	Reference
Switching Station	350	SG	390,350	Ref. 8.13
Switching Station Accum Depr	108TP	SG	(145,982)	Ref. 8.13
Switching Station Book Value			<u>244,368</u>	

	FERC Acct	Factor	12 Months Ended Dec 2011	Reference
Depreciation Expense	403TP	SG	7,614	Ref. 8.13

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	DECEMBER 2011
FILE:	JAM Dec 2011 Results OR 13MA RP
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2012
TIME:	2:25:32 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	1.662
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.50%	5.75%	2.731%
PREFERRED	0.30%	5.43%	0.016%
COMMON	52.20%	10.13%	5.285%
	<u>100.00%</u>		<u>8.033%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2010 to 12/31/2011.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	OREGON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,933,368,602	2,811,925,852	1,121,442,750	63,876,658	1,185,319,408
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	351,792,369	260,454,274	91,338,096	63,690,418	155,028,513
5	Other Operating Revenues	2.4	268,585,345	187,835,603	80,749,742	(41,304,191)	39,445,551
6	Total Operating Revenues	2.4	4,553,746,316	3,260,215,729	1,293,530,588	86,262,884	1,379,793,472
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,014,895,992	760,094,174	254,801,818	20,523,641	275,325,459
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	40,715,215	29,963,628	10,751,587	849,519	11,601,106
12	Other Power Supply	2.9	891,708,276	667,999,106	223,709,170	105,041,615	328,750,784
13	Transmission	2.10	204,716,008	150,815,980	53,900,029	108,308	54,008,337
14	Distribution	2.12	215,100,771	148,624,259	66,476,512	81,274	66,557,786
15	Customer Accounting	2.12	95,943,790	60,130,026	35,813,763	(63,763)	35,750,000
16	Customer Service & Infor	2.13	109,512,383	83,050,372	26,462,011	(22,380,679)	4,081,332
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	153,386,639	105,511,577	47,875,062	(4,412,125)	43,462,936
19							
20	Total O & M Expenses	2.14	2,725,979,073	2,006,189,123	719,789,951	99,747,789	819,537,740
21							
22	Depreciation	2.16	538,526,724	386,036,669	152,490,056	14,581,477	167,071,533
23	Amortization	2.17	51,952,102	37,572,293	14,379,809	121,314	14,501,122
24	Taxes Other Than Income	2.17	151,699,035	91,615,945	60,083,091	4,119,865	64,202,956
25	Income Taxes - Federal	2.20	(241,182,059)	(206,930,616)	(34,251,443)	(41,429,427)	(75,680,870)
26	Income Taxes - State	2.20	(23,289,295)	(21,139,125)	(2,150,170)	(5,974,546)	(8,124,716)
27	Income Taxes - Def Net	2.19	482,315,070	363,593,196	118,721,875	39,861,451	158,583,326
28	Investment Tax Credit Adj.	2.17	(1,874,204)	(1,874,204)	0	0	0
29	Misc Revenue & Expense	2.4	(636,383)	(491,876)	(144,507)	(553,874)	(698,382)
30							
31	Total Operating Expenses	2.20	3,683,490,064	2,654,571,404	1,028,918,660	110,474,049	1,139,392,709
32							
33	Operating Revenue for Return		870,256,253	605,644,325	264,611,928	(24,211,165)	240,400,763
	Rate Base:						
36	Electric Plant in Service	2.30	22,115,199,706	15,980,938,116	6,134,261,589	197,413,674	6,331,675,264
37	Plant Held for Future Use	2.31	33,025,282	22,214,890	10,810,392	(10,810,392)	(0)
38	Misc Deferred Debits	2.33	238,775,875	217,441,905	21,333,970	2,046,562	23,380,532
39	Elec Plant Acq Adj	2.31	54,568,258	40,158,525	14,409,733	0	14,409,733
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	33,973,167	24,554,742	9,418,425	0	9,418,425
42	Fuel Stock	2.32	206,060,391	155,553,712	50,506,679	10,656,841	61,163,520
43	Material & Supplies	2.32	190,755,290	135,407,347	55,347,943	0	55,347,943
44	Working Capital	2.33	77,190,890	50,737,210	26,453,680	1,071,584	27,525,264
45	Weatherization Loans	2.31	834,553	835,788	(1,235)	0	(1,235)
46	Miscellaneous Rate Base	2.34	10,428	7,569	2,859	(2,859)	0
47							
48	Total Electric Plant		22,950,393,841	16,627,849,806	6,322,544,034	200,375,411	6,522,919,446
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,946,541,869)	(4,892,233,116)	(2,054,308,753)	(29,416,601)	(2,083,725,354)
52	Accum Prov For Amort	2.39	(471,109,212)	(336,778,554)	(134,330,658)	(156,636)	(134,487,294)
53	Accum Def Income Taxes	2.35	(3,095,935,302)	(2,261,593,048)	(834,342,254)	(20,450,301)	(854,792,555)
54	Unamortized ITC	2.35	(4,982,502)	(1,814,150)	(3,168,352)	0	(3,168,352)
55	Customer Adv for Const	2.34	(24,094,355)	(16,258,579)	(7,835,776)	(845,071)	(8,680,847)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(58,285,764)	(46,781,971)	(11,503,794)	(767,234)	(12,271,028)
58							
59	Total Rate Base Deductions		(10,600,949,004)	(7,555,459,417)	(3,045,489,587)	(51,635,843)	(3,097,125,430)
60							
61	Total Rate Base		12,349,444,837	9,072,390,389	3,277,054,448	148,739,568	3,425,794,016
62							
63	Return on Rate Base		7.047%		8.075%		7.017%
64							
65	Return on Equity		8.236%		10.205%		8.180%
66	Net Power Costs		1,285,380,506		347,129,906		367,531,917
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		103,892,250		27,568,896		28,820,198
69	Rate Base Decrease		(851,694,165)		(198,986,213)		(237,190,061)

REVISED PROTOCOL
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
70	Sales to Ultimate Customers								
440	Residential Sales	0	S		1,490,664,456	943,576,012	547,088,444	42,118,305	589,206,749
73									
74				B1	1,490,664,456	943,576,012	547,088,444	42,118,305	589,206,749
75									
76	442	Commercial & Industrial Sales							
77		0	S		2,402,988,738	1,834,640,665	568,348,073	21,674,936	590,023,009
78		P	SE		-	-	-	-	-
79		PT	SG		-	-	-	-	-
80									
81									
82				B1	2,402,988,738	1,834,640,665	568,348,073	21,674,936	590,023,009
83									
84	444	Public Street & Highway Lighting							
85		0	S		20,409,578	14,403,345	6,006,233	83,417	6,089,651
86		0	SO		-	-	-	-	-
87				B1	20,409,578	14,403,345	6,006,233	83,417	6,089,651
88									
89	445	Other Sales to Public Authority							
90		0	S		19,305,830	19,305,830	-	-	-
91									
92				B1	19,305,830	19,305,830	-	-	-
93									
94	448	Interdepartmental							
95		DPW	S		-	-	-	-	-
96		GP	SO		-	-	-	-	-
97				B1	-	-	-	-	-
98									
99									
100				B1	3,933,368,602	2,811,925,852	1,121,442,750	63,876,658	1,185,319,408
101									
102									
103	447	Sales for Resale-Non NPC							
104		WSF	S		9,698,424	8,680,577	1,017,848	-	1,017,848
105					9,698,424	8,680,577	1,017,848	-	1,017,848
106									
107	447NPC	Sales for Resale-NPC							
108		WSF	SG		341,272,116	251,153,059	90,119,057	63,891,609	154,010,666
109		WSF	SE		821,829	620,638	201,191	(201,191)	-
110		WSF	SG		-	-	-	-	-
111					342,093,945	251,773,697	90,320,248	63,690,418	154,010,666
112									
113		Total Sales for Resale		B1	351,792,369	260,454,274	91,338,096	63,690,418	155,028,513
114									
115	449	Provision for Rate Refund							
116		WSF	S		-	-	-	-	-
117		WSF	SG		-	-	-	-	-
118									
119									
120				B1	-	-	-	-	-
121									
122		Total Sales from Electricity		B1	4,285,160,972	3,072,380,126	1,212,780,846	127,567,076	1,340,347,921
123	450	Forfeited Discounts & Interest							
124		CUST	S		8,445,905	4,936,512	3,509,392	-	3,509,392
125		CUST	SO		-	-	-	-	-
126				B1	8,445,905	4,936,512	3,509,392	-	3,509,392
127									
128	451	Misc Electric Revenue							
129		CUST	S		6,202,307	4,977,301	1,225,006	-	1,225,006
130		GP	SG		-	-	-	-	-
131		GP	SO		1,199	867	333	-	333
132				B1	6,203,507	4,978,168	1,225,339	-	1,225,339
133									
134	453	Water Sales							
135		P	SG		94,874	69,821	25,053	-	25,053
136				B1	94,874	69,821	25,053	-	25,053
137									
138	454	Rent of Electric Property							
139		DPW	S		10,851,143	5,684,644	5,166,500	-	5,166,500
140		T	SG		5,759,515	4,238,611	1,520,904	-	1,520,904
141		T	SG		-	-	-	-	-
142		GP	SO		3,558,707	2,571,601	987,106	-	987,106
143				B1	20,169,365	12,494,856	7,674,509	-	7,674,509

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
215	500	Operation Supervision & Engineering							
		P	SG		17,070,212	12,562,515	4,507,697	48,895	4,556,593
		P	SSGCH		2,321,400	1,692,674	628,725	-	628,725
				B2	19,391,612	14,255,189	5,136,423	48,895	5,185,318
220	501	Fuel Related-Non NPC							
221		P	SE		18,026,897	13,613,754	4,413,144	(34)	4,413,110
222		P	SE		-	-	-	-	-
223		P	SE		-	-	-	-	-
224		P	SSECT		-	-	-	-	-
225		P	SSECH		2,953,613	2,212,617	740,996	-	740,996
226				B2	20,980,510	15,826,370	5,154,140	(34)	5,154,106
228	501NPC	Fuel Related-NPC							
229		P	S		250,944	250,944	-	-	-
230		P	SE		631,259,025	476,721,242	154,537,783	19,070,698	173,608,481
231		P	SE		-	-	-	-	-
232		P	SSECT		-	-	-	-	-
233		P	SSECH		51,808,627	38,810,988	12,997,640	(113,453)	12,884,186
234				B2	683,318,596	515,783,173	167,535,423	18,957,245	186,492,668
236		Total Fuel Related			704,299,106	531,609,544	172,689,563	18,957,211	191,646,774
238	502	Steam Expenses							
239		P	SG		29,674,171	21,838,171	7,836,000	-	7,836,000
240		P	SSGCH		8,463,931	6,171,570	2,292,362	-	2,292,362
241				B2	38,138,103	28,009,741	10,128,362	-	10,128,362
243	503	Steam From Other Sources-Non-NPC							
244		P	SE		-	-	-	-	-
245				B2	-	-	-	-	-
247	503NPC	Steam From Other Sources-NPC							
248		P	SE		3,583,830	2,706,477	877,353	(31,516)	845,838
249				B2	3,583,830	2,706,477	877,353	(31,516)	845,838
251	505	Electric Expenses							
252		P	SG		3,046,809	2,242,244	804,565	-	804,565
253		P	SSGCH		1,143,719	833,956	309,764	-	309,764
254				B2	4,190,528	3,076,199	1,114,328	-	1,114,328
256	506	Misc. Steam Expense							
257		P	SG		51,029,619	37,554,328	13,475,291	-	13,475,291
258		P	SE		-	-	-	-	-
259		P	SSGCH		1,677,540	1,223,197	454,343	-	454,343
260				B2	52,707,159	38,777,525	13,929,634	-	13,929,634
262	507	Rents							
263		P	SG		277,031	203,876	73,155	-	73,155
264		P	SSGCH		623	454	169	-	169
265				B2	277,654	204,330	73,324	-	73,324
267	510	Maint Supervision & Engineering							
268		P	SG		4,356,103	3,205,795	1,150,307	(1,367,134)	(216,826)
269		P	SSGCH		2,009,198	1,465,029	544,169	-	544,169
270				B2	6,365,300	4,670,824	1,694,476	(1,367,134)	327,343
274	511	Maintenance of Structures							
275		P	SG		22,951,084	16,890,436	6,060,648	-	6,060,648
276		P	SSGCH		645,306	470,532	174,774	-	174,774
277				B2	23,596,390	17,360,968	6,235,422	-	6,235,422
279	512	Maintenance of Boiler Plant							
280		P	SG		104,141,439	76,641,014	27,500,425	2,572,201	30,072,626
281		P	SSGCH		4,986,755	3,636,148	1,350,607	343,982	1,694,589
282				B2	109,128,194	80,277,162	28,851,032	2,916,183	31,767,216
284	513	Maintenance of Electric Plant							
285		P	SG		39,206,701	28,853,465	10,353,236	-	10,353,236
286		P	SSGCH		692,107	504,658	187,449	-	187,449
287				B2	39,898,808	29,358,122	10,540,686	-	10,540,686
289	514	Maintenance of Misc. Steam Plant							
290		P	SG		11,249,896	8,279,158	2,970,738	-	2,970,738
291		P	SSGCH		2,069,412	1,508,935	560,477	-	560,477
292				B2	13,319,308	9,788,093	3,531,215	-	3,531,215
294		Total Steam Power Generation		B2	1,014,895,992	760,094,174	254,801,818	20,523,641	275,325,459

REVISED PROTOCOL
 13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
358	537	Hydraulic Expenses							
		P	DGP		-	-	-	-	-
		P	SG		3,435,505	2,528,298	907,207	144,037	1,051,244
361		P	SG		261,176	192,208	68,968	-	68,968
362									
363				B2	3,696,682	2,720,506	976,175	144,037	1,120,212
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		17,115,198	12,595,621	4,519,577	(58,583)	4,460,994
375		P	SG		7,285,781	5,361,839	1,923,942	(20,099)	1,903,843
376									
377									
378				B2	24,400,979	17,957,460	6,443,518	(78,681)	6,364,837
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		(412,944)	(303,899)	(109,045)	(37)	(109,082)
383		P	SG		8,439	6,211	2,229	-	2,229
384									
385				B2	(404,504)	(297,688)	(106,817)	(37)	(106,854)
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		1,891	1,392	499	-	499
390		P	SG		-	-	-	-	-
391									
392				B2	1,891	1,392	499	-	499
393									
394	542	Maintenance of Structures							
		P	DGP		-	-	-	-	-
		P	SG		858,900	632,092	226,808	-	226,808
397		P	SG		171,219	126,005	45,213	-	45,213
398									
399				B2	1,030,119	758,097	272,021	-	272,021
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,754,988	1,291,552	463,436	-	463,436
407		P	SG		675,125	496,846	178,279	-	178,279
408									
409				B2	2,430,112	1,788,397	641,715	-	641,715
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		2,117,532	1,558,359	559,172	-	559,172
414		P	SG		436,217	321,026	115,191	-	115,191
415									
416				B2	2,553,749	1,879,385	674,363	-	674,363
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		2,152,267	1,583,922	568,345	103	568,448
421		P	SG		809,414	595,674	213,740	654	214,394
422									
423				B2	2,961,681	2,179,596	782,085	757	782,842
424									
425				B2	40,715,215	29,963,628	10,751,587	849,519	11,601,106

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
582	565	Transmission of Electricity by Others							
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
585					-	-	-	-	-
586									
587	565NPC	Transmission of Electricity by Others-NPC							
588		T	SG		129,982,945	95,658,604	34,324,341	402,429	34,726,769
589		T	SE		8,251,910	6,231,769	2,020,140	(65,102)	1,955,038
590					138,234,854	101,890,373	36,344,481	337,326	36,681,807
591									
592		Total Transmission of Electricity by Others		B2	138,234,854	101,890,373	36,344,481	337,326	36,681,807
593									
594	566	Misc. Transmission Expense							
595		T	SG		3,568,851	2,626,432	942,420	(243,744)	698,675
596									
597				B2	3,568,851	2,626,432	942,420	(243,744)	698,675
598									
599	567	Rents - Transmission							
600		T	SG		2,549,553	1,876,298	673,256	-	673,256
601									
602				B2	2,549,553	1,876,298	673,256	-	673,256
603									
604	568	Maint Supervision & Engineering							
605		T	SG		2,060,726	1,516,554	544,172	-	544,172
606									
607				B2	2,060,726	1,516,554	544,172	-	544,172
608									
609	569	Maintenance of Structures							
610		T	SG		4,579,243	3,370,011	1,209,232	-	1,209,232
611									
612				B2	4,579,243	3,370,011	1,209,232	-	1,209,232
613									
614	570	Maintenance of Station Equipment							
615		T	SG		11,231,343	8,265,504	2,965,839	-	2,965,839
616									
617				B2	11,231,343	8,265,504	2,965,839	-	2,965,839
618									
619	571	Maintenance of Overhead Lines							
620		T	SG		22,369,881	16,462,711	5,907,171	5,089	5,912,260
621									
622				B2	22,369,881	16,462,711	5,907,171	5,089	5,912,260
623									
624	572	Maintenance of Underground Lines							
625		T	SG		169,531	124,763	44,768	-	44,768
626									
627				B2	169,531	124,763	44,768	-	44,768
628									
629	573	Maint of Misc. Transmission Plant							
630		T	SG		1,607,372	1,182,916	424,456	-	424,456
631									
632				B2	1,607,372	1,182,916	424,456	-	424,456
633									
634		Total Transmission Expense		B2	204,716,008	150,815,980	53,900,029	108,308	54,008,337
635									
636		Summary of Transmission Expense by Factor							
637		SE			8,251,910	6,231,769	2,020,140	(65,102)	1,955,038
638		SG			196,464,099	144,584,210	51,879,888	173,410	52,053,299
639		SNPT			-	-	-	-	-
640		Total Transmission Expense by Factor			204,716,008	150,815,980	53,900,029	108,308	54,008,337
641	580	Operation Supervision & Engineering							
642		DPW	S		94,870	59,623	35,247	22,168	57,415
643		DPW	SNPD		14,770,334	10,687,114	4,083,220	20,294	4,103,514
644				B2	14,865,204	10,746,736	4,118,468	42,461	4,160,929
645									
646	581	Load Dispatching							
647		DPW	S		-	-	-	-	-
648		DPW	SNPD		13,254,105	9,590,042	3,664,063	-	3,664,063
649				B2	13,254,105	9,590,042	3,664,063	-	3,664,063
650									
651	582	Station Expense							
652		DPW	S		4,168,009	2,914,134	1,253,875	-	1,253,875
653		DPW	SNPD		38,530	27,878	10,651	-	10,651
654				B2	4,206,539	2,942,012	1,264,527	-	1,264,527

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
858	923	Outside Services							
		PTD	S		220,854	151,151	69,703	-	69,703
		CUST	CN		-	-	-	-	-
		PTD	SO		9,969,205	7,203,971	2,765,234	(27,692)	2,737,542
862				B2	10,190,059	7,355,122	2,834,938	(27,692)	2,807,245
863									
864	924	Property Insurance							
865		PT	S		6,162,212	2,097,946	4,064,266	431,417	4,495,683
866		PT	SG		-	-	-	203,363	203,363
867		PTD	SO		18,822,602	13,601,633	5,220,969	(2,714,176)	2,506,793
868				B2	24,984,814	15,699,579	9,285,234	(2,079,396)	7,205,839
869									
870	925	Injuries & Damages							
871		PTD	S		-	-	-	153,083	153,083
872		PTD	SO		7,284,849	5,264,195	2,020,654	46,888	2,067,542
873				B2	7,284,849	5,264,195	2,020,654	199,971	2,220,625
874									
875	926	Employee Pensions & Benefits							
876		LABOR	S		-	-	-	-	-
877		CUST	CN		-	-	-	-	-
878		LABOR	SO		-	-	-	-	-
879				B2	-	-	-	-	-
880									
881	927	Franchise Requirements							
882		DMSC	S		-	-	-	-	-
883		DMSC	SO		-	-	-	-	-
884				B2	-	-	-	-	-
885									
886	928	Regulatory Commission Expense							
887		DMSC	S		17,195,172	13,319,987	3,875,185	-	3,875,185
888		CUST	CN		-	-	-	-	-
889		DMSC	SO		2,815,757	2,034,729	781,028	-	781,028
890		FERC	SG		1,846,171	1,358,656	487,515	-	487,515
891				B2	21,857,100	16,713,372	5,143,728	-	5,143,728
892									
893	929	Duplicate Charges							
894		LABOR	S		-	-	-	-	-
895		LABOR	SO		(6,095,429)	(4,404,693)	(1,690,736)	(92,143)	(1,782,878)
896				B2	(6,095,429)	(4,404,693)	(1,690,736)	(92,143)	(1,782,878)
897									
898	930	Misc General Expenses							
899		PTD	S		224,579	154,785	69,794	(67,333)	2,461
900		CUST	CN		-	-	-	-	-
901		P	SG		1,449	1,067	383	-	383
902		LABOR	SO		15,492,651	11,195,336	4,297,315	(300,318)	3,996,997
903				B2	15,718,679	11,351,187	4,367,491	(367,651)	3,999,841
904									
905	931	Rents							
906		PTD	S		1,171,724	59,833	1,111,891	-	1,111,891
907		PTD	SO		5,442,956	3,933,202	1,509,754	-	1,509,754
908				B2	6,614,680	3,993,035	2,621,645	-	2,621,645
909									
910	935	Maintenance of General Plant							
911		G	S		491,932	299,847	192,084	(4)	192,080
912		CUST	CN		-	-	-	-	-
913		G	SO		23,868,212	17,247,704	6,620,508	1,762	6,622,270
914				B2	24,360,144	17,547,551	6,812,592	1,757	6,814,349
915									
916		Total Administrative & General Expense		B2	153,386,639	105,511,577	47,875,062	(4,412,125)	43,462,936
917									
918		Summary of A&G Expense by Factor							
919		S			19,269,845	8,571,190	10,698,655	(1,576,790)	9,121,865
920		SO			132,269,173	95,580,664	36,688,509	(3,038,699)	33,649,810
921		SG			1,847,620	1,359,723	487,897	203,363	691,260
922		CN			-	-	-	-	-
923		Total A&G Expense by Factor			153,386,639	105,511,577	47,875,062	(4,412,125)	43,462,936
924									
925		Total O&M Expense		B2	2,725,979,073	2,006,189,123	719,789,951	99,747,789	819,537,740

REVISED PROTOCOL

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1247	SCHMDF	Deductions - Flow Through							
		SCHMDF	S		-	-	-	-	-
		SCHMDF	DGP		-	-	-	-	-
1250		SCHMDF	DGU		-	-	-	-	-
1251				B6	-	-	-	-	-
1252	SCHMDP	Deductions - Permanent							
1253		SCHMDP	S		-	-	-	-	-
1254		P	SE		472,272	356,656	115,616	-	115,616
1255		PTD	SNP		381,063	278,765	102,298	-	102,298
1256		BOOKDEPR	SCHMDEXP		267,291	191,604	75,687	-	75,687
1257		P	SG		-	-	-	-	-
1258		SCHMDP-SO	SO		16,024,752	11,579,844	4,444,908	(2,481,356)	1,963,552
1259				B6	17,145,378	12,406,869	4,738,509	(2,481,356)	2,257,153
1260									
1261	SCHMDT	Deductions - Temporary							
1262		GP	S		124,863,288	124,205,859	657,429	2,263,770	2,921,199
1263		DPW	BADDEBT		-	-	-	-	-
1264		SCHMDT-SNP	SNP		68,752,021	50,295,236	18,456,785	-	18,456,785
1265		SCHMDT	CN		48,156	33,412	14,744	-	14,744
1266		SCHMDT	SSGCH		97,718	71,252	26,466	-	26,466
1267		CUST	DGP		-	-	-	-	-
1268		P	SE		33,735,695	25,476,899	8,258,796	1,185,720	9,444,516
1269		SCHMDT-SG	SG		154,256,106	113,521,999	40,734,107	106,100,442	146,834,549
1270		SCHMDT-GPS	GPS		96,035,313	69,397,266	26,638,047	-	26,638,047
1271		SCHMDT-SO	SO		19,377,084	14,002,314	5,374,770	-	5,374,770
1272		TAXDEPR	TAXDEPR		1,634,165,916	1,202,120,148	432,045,768	(8,904,357)	423,141,411
1273		DPW	SNPD		2,600,530	1,881,620	718,910	-	718,910
1274				B6	2,133,931,827	1,601,006,006	532,925,821	100,645,575	633,571,396
1275									
1276		TOTAL SCHEDULE - M DEDUCTIONS		B6	2,151,077,205	1,613,412,875	537,664,330	98,164,220	635,828,549
1277									
1278		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(1,279,226,233)	(970,804,644)	(308,421,589)	(102,197,141)	(410,618,730)
1279									
1280									
1281									
1282	40911	State Income Taxes							
1283		S	IBT		(22,991,487)	(20,919,959)	(2,071,528)	(5,942,462)	(8,013,991)
		IBT	SE		-	-	-	-	-
	PTC	P	SG		(297,808)	(219,166)	(78,642)	(32,084)	(110,725)
1286		IBT	IBT		-	-	-	-	-
1287		Total State Tax Expense			(23,289,295)	(21,139,125)	(2,150,170)	(5,974,546)	(8,124,716)
1288									
1289									
1290		Calculation of Taxable Income:							
1291		Operating Revenues			4,553,746,316	3,260,215,729	1,293,530,588	86,262,884	1,379,793,472
1292		Operating Deductions:							
1293		O & M Expenses			2,725,979,073	2,006,189,123	719,789,951	99,747,789	819,537,740
1294		Depreciation Expense			538,526,724	386,036,669	152,490,056	14,581,477	167,071,533
1295		Amortization Expense			51,952,102	37,572,293	14,379,809	121,314	14,501,122
1296		Taxes Other Than Income			151,699,035	91,615,945	60,083,091	4,119,865	64,202,956
1297		Interest & Dividends (AFUDC-Equity)			(46,510,051)	(34,024,221)	(12,485,830)	-	(12,485,830)
1298		Misc Revenue & Expense			(636,383)	(491,876)	(144,507)	(553,874)	(698,382)
1299		Total Operating Deductions			3,421,010,501	2,486,897,933	934,112,568	118,016,572	1,052,129,140
1300		Other Deductions:							
1301		Interest Deductions			359,930,001	263,305,194	96,624,807	(3,059,584)	93,565,222
1302		Interest on PCRBS			-	-	-	-	-
1303		Schedule M Adjustments			(1,279,226,233)	(970,804,644)	(308,421,589)	(102,197,141)	(410,618,730)
1304									
1305		Income Before State Taxes			(506,420,418)	(460,792,041)	(45,628,377)	(130,891,244)	(176,519,621)
1306									
1307		State Income Taxes			(23,289,295)	(21,139,125)	(2,150,170)	(5,974,546)	(8,124,716)
1308									
1309		Total Taxable Income			(483,131,123)	(439,652,916)	(43,478,207)	(124,916,698)	(168,394,905)
1310									
1311		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1312									
1313		Federal Income Tax - Calculated			(169,095,893)	(153,878,521)	(15,217,372)	(43,720,844)	(58,938,217)
1314									
1315		Adjustments to Calculated Tax:							
1316	40910	PMI	P	SE	(107,215)	(80,968)	(26,247)	-	(26,247)
1317	40910	PTC	P	SG	(71,942,648)	(52,944,894)	(18,997,754)	2,291,417	(16,706,337)
1318	40910		P	SO	(36,303)	(26,233)	(10,070)	-	(10,070)
1319	40910	IRS Settle	LABOR	S	-	-	-	-	-
		Federal Income Tax Expense			(241,182,059)	(206,930,616)	(34,251,443)	(41,429,427)	(75,680,870)
1322		Total Operating Expenses			3,683,490,064	2,654,571,404	1,028,918,660	110,474,049	1,139,392,709

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1323	310	Land and Land Rights							
		P	SG		2,328,228	1,713,418	614,811	-	614,811
		P	SG		34,798,446	25,609,289	9,189,157	-	9,189,157
1326		P	SG		55,144,513	40,582,610	14,561,903	-	14,561,903
1327		P	S		-	-	-	-	-
1328		P	SSGCH		2,468,743	1,800,112	668,632	-	668,632
1329				B8	94,739,931	69,705,428	25,034,503	-	25,034,503
1330									
1331	311	Structures and Improvements							
1332		P	SG		233,611,722	171,922,333	61,689,388	-	61,689,388
1333		P	SG		324,872,251	239,083,874	85,788,377	-	85,788,377
1334		P	SG		309,263,214	227,596,685	81,666,529	-	81,666,529
1335		P	SSGCH		58,942,642	42,978,682	15,963,960	-	15,963,960
1336				B8	926,689,829	681,581,575	245,108,254	-	245,108,254
1337									
1338	312	Boiler Plant Equipment							
1339		P	SG		644,685,576	474,444,723	170,240,853	-	170,240,853
1340		P	SG		602,864,652	443,667,368	159,197,284	-	159,197,284
1341		P	SG		2,087,150,339	1,536,000,651	551,149,688	135,878,228	687,027,916
1342		P	SSGCH		325,222,328	237,139,475	88,082,854	605,438	88,688,291
1343				B8	3,659,922,895	2,691,252,217	968,670,679	136,483,666	1,105,154,344
1344									
1345	314	Turbogenerator Units							
1346		P	SG		129,550,803	95,340,577	34,210,226	-	34,210,226
1347		P	SG		143,458,983	105,576,052	37,882,932	-	37,882,932
1348		P	SG		586,370,113	431,528,510	154,841,603	(1,104,299)	153,737,305
1349		P	SSGCH		64,275,833	46,867,438	17,408,395	-	17,408,395
1350				B8	923,655,733	679,312,576	244,343,156	(1,104,299)	243,238,857
1351									
1352	315	Accessory Electric Equipment							
1353		P	SG		86,924,350	63,970,407	22,953,942	-	22,953,942
1354		P	SG		137,524,899	101,208,969	36,315,930	-	36,315,930
1355		P	SG		129,641,952	95,407,656	34,234,295	-	34,234,295
1356		P	SSGCH		66,648,665	48,597,615	18,051,050	-	18,051,050
1357				B8	420,739,865	309,184,647	111,555,217	-	111,555,217
1358									
1359									
1362	316	Misc Power Plant Equipment							
1363		P	SG		4,703,715	3,461,614	1,242,101	-	1,242,101
1364		P	SG		5,085,197	3,742,359	1,342,838	-	1,342,838
1365		P	SG		19,488,381	14,342,122	5,146,258	-	5,146,258
1366		P	SSGCH		4,055,160	2,956,865	1,098,295	-	1,098,295
1367				B8	33,332,452	24,502,960	8,829,492	-	8,829,492
1368									
1369	317	Steam Plant ARO							
1370		P	S		-	-	-	-	-
1371				B8	-	-	-	-	-
1372	SP	Unclassified Steam Plant - Account 300							
1373		P	SG		6,661,824	4,902,649	1,759,175	-	1,759,175
1374				B8	6,661,824	4,902,649	1,759,175	-	1,759,175
1375									
1376									
1377		Total Steam Production Plant		B8	6,065,742,528	4,460,442,053	1,605,300,476	135,379,367	1,740,679,842
1378									
1379									
1380		Summary of Steam Production Plant by Factor							
1381		S			-	-	-	-	-
1382		DGP			-	-	-	-	-
1383		DGU			-	-	-	-	-
1384		SG			5,544,129,157	4,080,101,867	1,464,027,291	134,773,929	1,598,801,220
1385		SSGCH			521,613,371	380,340,186	141,273,185	605,438	141,878,623
1386		Total Steam Production Plant by Factor			6,065,742,528	4,460,442,053	1,605,300,476	135,379,367	1,740,679,842
1387	320	Land and Land Rights							
1388		P	SG		-	-	-	-	-
1389		P	SG		-	-	-	-	-
1390				B8	-	-	-	-	-
1391									
1392	321	Structures and Improvements							
1393		P	SG		-	-	-	-	-
1394		P	SG	B8	-	-	-	-	-
1395					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1610	356	Clearing and Grading							
1611		T	SG		187,440,984	137,943,812	49,497,172	-	49,497,172
1612		T	SG		156,124,302	114,896,864	41,227,437	-	41,227,437
1613		T	SG		523,987,004	385,618,786	138,368,218	-	138,368,218
1614				B8	867,552,290	638,459,462	229,092,828	-	229,092,828
1615									
1616	357	Underground Conduit							
1617		T	SG		6,371	4,689	1,682	-	1,682
1618		T	SG		91,651	67,449	24,202	-	24,202
1619		T	SG		3,161,495	2,326,645	834,850	-	834,850
1620				B8	3,259,516	2,398,782	860,734	-	860,734
1621									
1622	358	Underground Conductors							
1623		T	SG		-	-	-	-	-
1624		T	SG		1,087,552	800,364	287,188	-	287,188
1625		T	SG		6,387,543	4,700,797	1,686,746	-	1,686,746
1626				B8	7,475,095	5,501,161	1,973,934	-	1,973,934
1627									
1628	359	Roads and Trails							
1629		T	SG		1,863,032	1,371,064	491,967	-	491,967
1630		T	SG		440,513	324,188	116,325	-	116,325
1631		T	SG		9,292,186	6,838,416	2,453,769	-	2,453,769
1632				B8	11,595,730	8,533,669	3,062,062	-	3,062,062
1633									
1634	TP	Unclassified Trans Plant - Acct 300							
1635		T	SG		111,394,771	81,978,973	29,415,798	-	29,415,798
1636				B8	111,394,771	81,978,973	29,415,798	-	29,415,798
1637									
1638	TS0	Unclassified Trans Sub Plant - Acct 300							
1639		T	SG		-	-	-	-	-
1640				B8	-	-	-	-	-
1641									
1642		Total Transmission Plant		B8	4,431,697,426	3,261,427,796	1,170,269,629	30,363,202	1,200,632,832
1643		Summary of Transmission Plant by Factor							
1644		DGP			-	-	-	-	-
1645		DGU			-	-	-	-	-
1646		SG			4,431,697,426	3,261,427,796	1,170,269,629	30,363,202	1,200,632,832
1647		Total Transmission Plant by Factor			4,431,697,426	3,261,427,796	1,170,269,629	30,363,202	1,200,632,832
1648									
1649	360	Land and Land Rights							
1650		DPW	S		53,579,933	40,774,677	12,805,256	-	12,805,256
1651				B8	53,579,933	40,774,677	12,805,256	-	12,805,256
1652									
1653	361	Structures and Improvements							
1654		DPW	S		78,862,413	59,495,371	19,367,043	-	19,367,043
1655				B8	78,862,413	59,495,371	19,367,043	-	19,367,043
1656									
1657	362	Station Equipment							
1658		DPW	S		824,021,214	620,316,532	203,704,682	-	203,704,682
1659				B8	824,021,214	620,316,532	203,704,682	-	203,704,682
1660									
1661	363	Storage Battery Equipment							
1662		DPW	S		-	-	-	-	-
1663				B8	-	-	-	-	-
1664									
1665	364	Poles, Towers & Fixtures							
1666		DPW	S		954,858,014	632,484,789	322,373,225	6,394,822	328,768,047
1667				B8	954,858,014	632,484,789	322,373,225	6,394,822	328,768,047
1668									
1669	365	Overhead Conductors							
1670		DPW	S		653,671,167	422,514,631	231,156,536	-	231,156,536
1671				B8	653,671,167	422,514,631	231,156,536	-	231,156,536

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1672	366	Underground Conduit							
		DPW	S		304,793,944	221,612,780	83,181,163	-	83,181,163
				B8	304,793,944	221,612,780	83,181,163	-	83,181,163
1675									
1676									
1677									
1678									
1679	367	Underground Conductors							
1680		DPW	S		724,220,758	569,706,742	154,514,016	-	154,514,016
1681				B8	724,220,758	569,706,742	154,514,016	-	154,514,016
1682									
1683	368	Line Transformers							
1684		DPW	S		1,108,148,314	720,542,452	387,605,862	-	387,605,862
1685				B8	1,108,148,314	720,542,452	387,605,862	-	387,605,862
1686									
1687	369	Services							
1688		DPW	S		592,601,221	370,592,663	222,008,558	-	222,008,558
1689				B8	592,601,221	370,592,663	222,008,558	-	222,008,558
1690									
1691	370	Meters							
1692		DPW	S		177,862,421	118,090,523	59,771,898	-	59,771,898
1693				B8	177,862,421	118,090,523	59,771,898	-	59,771,898
1694									
1695	371	Installations on Customers' Premises							
1696		DPW	S		8,797,547	6,327,104	2,470,443	-	2,470,443
1697				B8	8,797,547	6,327,104	2,470,443	-	2,470,443
1698									
1699	372	Leased Property							
1700		DPW	S		-	-	-	-	-
1701				B8	-	-	-	-	-
1702									
1703	373	Street Lights							
1704		DPW	S		60,781,321	38,819,575	21,961,746	-	21,961,746
1705				B8	60,781,321	38,819,575	21,961,746	-	21,961,746
1706									
1707	DP	Unclassified Dist Plant - Acct 300							
1708		DPW	S		22,162,058	16,070,948	6,091,110	-	6,091,110
1709				B8	22,162,058	16,070,948	6,091,110	-	6,091,110
1710									
1711	DS0	Unclassified Dist Sub Plant - Acct 300							
1712		DPW	S		-	-	-	-	-
1713				B8	-	-	-	-	-
1714									
1715									
1716		Total Distribution Plant		B8	5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361
1717									
1718		Summary of Distribution Plant by Factor							
1719		S			5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361
1720									
1721		Total Distribution Plant by Factor			5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1722	389	Land and Land Rights							
		G-SITUS	S		9,729,075	6,563,048	3,166,027	-	3,166,027
		CUST	CN		1,128,506	782,990	345,516	-	345,516
		PT	SG		332	245	88	-	88
		G-SG	SG		1,228	903	324	-	324
		PTD	SO		5,597,325	4,044,753	1,552,573	-	1,552,573
				B8	16,456,466	11,391,938	5,064,528	-	5,064,528
1730	390	Structures and Improvements							
		G-SITUS	S		113,995,889	79,621,512	34,374,377	-	34,374,377
		PT	SG		356,225	262,158	94,068	-	94,068
		PT	SG		1,638,182	1,205,591	432,592	-	432,592
		CUST	CN		12,313,528	8,543,478	3,770,050	-	3,770,050
		G-SG	SG		5,148,855	3,789,207	1,359,648	-	1,359,648
		PTD	SO		104,247,392	75,331,498	28,915,894	-	28,915,894
				B8	237,700,071	168,753,443	68,946,628	-	68,946,628
1739	391	Office Furniture & Equipment							
		G-SITUS	S		11,221,236	7,741,226	3,480,010	-	3,480,010
		PT	SG		80	59	21	-	21
		PT	SG		5,295	3,897	1,398	-	1,398
		CUST	CN		8,297,646	5,757,144	2,540,502	-	2,540,502
		G-SG	SG		4,636,520	3,412,163	1,224,357	-	1,224,357
		P	SE		68,718	51,896	16,823	-	16,823
		PTD	SO		54,396,947	39,308,451	15,088,496	-	15,088,496
		G-SG	SSGCH		84,026	61,268	22,757	-	22,757
		G-SG	SSGCT		-	-	-	-	-
				B8	78,710,469	56,336,104	22,374,365	-	22,374,365
1751	392	Transportation Equipment							
		G-SITUS	S		73,706,056	52,539,286	21,166,769	-	21,166,769
		PTD	SO		7,174,812	5,184,680	1,990,132	-	1,990,132
		G-SG	SG		17,134,927	12,610,140	4,524,786	(5,165)	4,519,621
		CUST	CN		-	-	-	-	-
		PT	SG		779,829	573,901	205,928	-	205,928
		P	SE		404,148	305,209	98,939	-	98,939
		PT	SG		120,196	88,456	31,740	-	31,740
		G-SG	SSGCH		343,984	250,820	93,164	-	93,164
		PT	SSGCT		44,655	32,877	11,778	-	11,778
				B8	99,708,606	71,565,369	28,123,237	(5,165)	28,118,072
1763	393	Stores Equipment							
		G-SITUS	S		8,502,466	5,818,528	2,683,938	-	2,683,938
		PT	SG		72,725	53,521	19,204	-	19,204
		PT	SG		275,333	202,626	72,707	-	72,707
		PTD	SO		328,099	237,092	91,007	-	91,007
		G-SG	SG		4,193,587	3,086,195	1,107,392	-	1,107,392
		PT	SSGCT		53,971	39,736	14,235	-	14,235
				B8	13,426,182	9,437,698	3,988,484	-	3,988,484

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1901	303	Miscellaneous Intangible Plant							
		I-SITUS	S		7,537,148	5,683,427	1,853,722	-	1,853,722
		I-SG	SG		123,458,541	90,857,086	32,601,454	3,292,993	35,894,447
1904		PTD	SO		375,574,099	271,398,247	104,175,852	295,991	104,471,843
1905		P	SE		3,558,119	2,687,060	871,059	-	871,059
1906		CUST	CN		120,994,952	83,949,760	37,045,192	-	37,045,192
1907		P	SG		-	-	-	-	-
1908		P	SSGCT		-	-	-	-	-
1909				B8	631,122,859	454,575,581	176,547,279	3,588,984	180,136,263
1910	303	Less Non-Utility Plant							
1911		I-SITUS	S		-	-	-	-	-
1912					631,122,859	454,575,581	176,547,279	3,588,984	180,136,263
1913	IP	Unclassified Intangible Plant - Acct 300							
1914		I-SITUS	S		-	-	-	-	-
1915		I-SG	SG		-	-	-	-	-
1916		P	SG		-	-	-	-	-
1917		PTD	SO		-	-	-	-	-
1918					-	-	-	-	-
1919					-	-	-	-	-
1920		Total Intangible Plant		B8	826,597,615	598,695,770	227,901,845	3,588,984	231,490,829
1921									
1922		Summary of Intangible Plant by Factor							
1923		S			8,537,148	6,683,427	1,853,722	-	1,853,722
1924		DGP			-	-	-	-	-
1925		DGU			-	-	-	-	-
1926		SG			317,933,296	233,977,276	83,956,021	3,292,993	87,249,014
1927		SO			375,574,099	271,398,247	104,175,852	295,991	104,471,843
1928		CN			120,994,952	83,949,760	37,045,192	-	37,045,192
1929		SSGCT			-	-	-	-	-
1930		SSGCH			-	-	-	-	-
1931		SE			3,558,119	2,687,060	871,059	-	871,059
1932		Total Intangible Plant by Factor			826,597,615	598,695,770	227,901,845	3,588,984	231,490,829
1933		Summary of Unclassified Plant (Account 106)							
1934		DP			22,162,058	16,070,948	6,091,110	-	6,091,110
1935		DS0			-	-	-	-	-
1936		GP			2,553,186	1,844,585	708,601	-	708,601
1937		HP			-	-	-	-	-
1938		NP			-	-	-	-	-
1939		OP			(1,034,638)	(761,423)	(273,215)	-	(273,215)
1940		TP			111,394,771	81,978,973	29,415,798	-	29,415,798
1941		TS0			-	-	-	-	-
1942		IP			-	-	-	-	-
1943		MP			-	-	-	-	-
1944		SP			6,661,824	4,902,649	1,759,175	-	1,759,175
1945		Total Unclassified Plant by Factor			141,737,201	104,035,732	37,701,469	-	37,701,469
1946									
1947		Total Electric Plant In Service		B8	22,115,199,706	15,980,938,116	6,134,261,589	197,413,674	6,331,675,264

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1948	Summary of Electric Plant by Factor								
	S				6,080,163,665	4,191,747,626	1,888,416,039	10,496,691	1,898,912,730
	SE				288,346,675	217,756,863	70,589,812	49,492,342	120,082,154
1951	DGU				-	-	-	-	-
1952	DGP				-	-	-	-	-
1953	SG				14,422,138,958	10,613,713,067	3,808,425,890	136,481,671	3,944,907,561
1954	SO				632,853,720	457,314,258	175,539,462	337,532	175,876,995
1955	CN				145,800,459	101,160,531	44,639,928	-	44,639,928
1956	DEU				-	-	-	-	-
1957	SSGCH				525,625,864	383,265,940	142,359,924	605,438	142,965,362
1958	SSGCT				79,204,595	58,313,805	20,890,791	-	20,890,791
1959	Less Capital Leases				(58,934,229)	(42,333,972)	(16,600,257)	-	(16,600,257)
1960					<u>22,115,199,706</u>	<u>15,980,938,116</u>	<u>6,134,261,589</u>	<u>197,413,674</u>	<u>6,331,675,264</u>
1961	105	Plant Held For Future Use							
1962		DPW	S		7,140,616	2,886,510	4,254,106	(4,254,106)	(0)
1963		P	SG		-	-	-	-	-
1964		T	SG		2,473,367	1,820,230	653,137	(3,009,496)	(2,356,359)
1965		P	SG		8,923,302	6,566,943	2,356,359	-	2,356,359
1966		P	SE		14,487,997	10,941,208	3,546,790	(3,546,790)	-
1967		G	SG		-	-	-	-	-
1968									
1969									
1970		Total Plant Held For Future Use		B10	<u>33,025,282</u>	<u>22,214,890</u>	<u>10,810,392</u>	<u>(10,810,392)</u>	<u>(0)</u>
1971									
1972	114	Electric Plant Acquisition Adjustments							
1973		P	S		-	-	-	-	-
1974		P	SG		144,614,797	106,426,652	38,188,145	-	38,188,145
1975		P	SG		14,560,711	10,715,692	3,845,018	-	3,845,018
1976		Total Electric Plant Acquisition Adjustment		B15	<u>159,175,508</u>	<u>117,142,344</u>	<u>42,033,164</u>	<u>-</u>	<u>42,033,164</u>
1977									
1978	115	Accum Provision for Asset Acquisition Adjustments							
1979		P	S		-	-	-	-	-
1980		P	SG		(91,388,309)	(67,255,578)	(24,132,731)	-	(24,132,731)
1981		P	SG		(13,218,942)	(9,728,242)	(3,490,700)	-	(3,490,700)
1982				B15	<u>(104,607,250)</u>	<u>(76,983,819)</u>	<u>(27,623,431)</u>	<u>-</u>	<u>(27,623,431)</u>
1983									
1984	120	Nuclear Fuel							
		P	SE		-	-	-	-	-
		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1987									
1988	124	Weatherization							
1989		DMSC	S		1,973,241	1,973,241	0	-	0
1990		DMSC	SO		(4,454)	(3,218)	(1,235)	-	(1,235)
1991				B16	<u>1,968,788</u>	<u>1,970,023</u>	<u>(1,235)</u>	<u>-</u>	<u>(1,235)</u>
1992									
1993	182W	Weatherization							
1994		DMSC	S		(1,134,235)	(1,134,235)	-	-	-
1995		DMSC	SG		-	-	-	-	-
1996		DMSC	SGCT		-	-	-	-	-
1997		DMSC	SO		-	-	-	-	-
1998				B16	<u>(1,134,235)</u>	<u>(1,134,235)</u>	<u>-</u>	<u>-</u>	<u>-</u>
1999									
2000	186W	Weatherization							
2001		DMSC	S		-	-	-	-	-
2002		DMSC	CN		-	-	-	-	-
2003		DMSC	CNP		-	-	-	-	-
2004		DMSC	SG		-	-	-	-	-
2005		DMSC	SO		-	-	-	-	-
2006				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2007									
2008		Total Weatherization		B16	<u>834,553</u>	<u>835,788</u>	<u>(1,235)</u>	<u>-</u>	<u>(1,235)</u>

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2130	1869	Misc Deferred Debits-Trojan							
		P	S		-	-	-	-	-
2133		P	SNPPN		-	-	-	-	-
2134				B15	-	-	-	-	-
2135					-	-	-	-	-
2136		Total Miscellaneous Rate Base		B15	10,428	7,569	2,859	(2,859)	0
2137									
2138		Total Rate Base Additions		B15	835,194,135	646,911,690	188,282,445	2,961,737	191,244,182
2139	235	Customer Service Deposits							
2140		CUST	S		-	-	-	-	-
2141		CUST	CN		-	-	-	-	-
2142		Total Customer Service Deposits		B15	-	-	-	-	-
2143									
2144	2281	Prop Ins	PTD	SO	-	-	-	-	-
2145	2282	Inj & Dam	PTD	SO	(7,138,255)	(5,158,263)	(1,979,992)	-	(1,979,992)
2146	2283	Pen & Ben	PTD	SO	(3,360,337)	(2,428,255)	(932,082)	-	(932,082)
2147	2283	Pen & Ben	PTD	S	-	-	-	-	-
2148	254	Reg Liab	PTD	SE	(3,405)	(2,572)	(834)	834	0
2149	254	Ins Prov	PTD	SO	-	-	-	-	-
2150				B15	(10,501,997)	(7,589,089)	(2,912,908)	834	(2,912,074)
2151									
2152	22841	Accum Misc Oper Provisions - Other							
2153		P	S		-	-	-	-	-
2154		P	SG		(1,493,846)	(1,099,369)	(394,477)	-	(394,477)
2155				B15	(1,493,846)	(1,099,369)	(394,477)	-	(394,477)
2156									
2157	22842	Prv-Trojan	P	TROJD	-	-	-	-	-
2158	230	ARO	P	TROJP	(1,667,997)	(1,232,413)	(435,585)	-	(435,585)
2159	254105	ARO	P	TROJP	(3,461,392)	(2,557,476)	(903,916)	-	(903,916)
2160	254		P	S	(27,501,341)	(24,991,676)	(2,509,665)	-	(2,509,665)
2161				B15	(32,630,731)	(28,781,565)	(3,849,166)	-	(3,849,166)
2162									
2163	252	Customer Advances for Construction							
2164		DPW	S		(10,996,874)	(6,619,724)	(4,377,150)	(368,264)	(4,745,414)
2165		DPW	SE		-	-	-	-	-
2166		T	SG		(13,097,481)	(9,638,855)	(3,458,626)	(476,807)	(3,935,433)
2167		DPW	SO		-	-	-	-	-
2168		CUST	CN		-	-	-	-	-
2169		Total Customer Advances for Construction		B19	(24,094,355)	(16,258,579)	(7,835,776)	(845,071)	(8,680,847)
2170									
2171	25398	SO2 Emissions							
2172		P	SE		-	-	-	(668,812)	(668,812)
2173				B19	-	-	-	(668,812)	(668,812)
2174									
2175	25399	Other Deferred Credits							
2176		P	S		(3,357,169)	(1,676,161)	(1,681,008)	-	(1,681,008)
2177		LABOR	SO		-	-	-	(99,256)	(99,256)
2178		P	SG		(7,487,772)	(5,510,491)	(1,977,281)	-	(1,977,281)
2179		P	SE		(2,814,250)	(2,125,297)	(688,953)	-	(688,953)
2180				B19	(13,659,191)	(9,311,948)	(4,347,243)	(99,256)	(4,446,499)

REVISED PROTOCOL
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2242									
2243									
2244	108SP		Steam Prod Plant Accumulated Depr						
2245		P	S		-	-	-	-	-
2246		P	SG		(779,210,672)	(573,446,041)	(205,764,631)	-	(205,764,631)
2247		P	SG		(880,645,919)	(648,095,482)	(232,550,437)	-	(232,550,437)
2248		P	SG		(635,596,676)	(467,755,911)	(167,840,765)	(34,671,877)	(202,512,642)
2249		P	SG		-	-	-	-	-
2250		P	SSGCH		(168,228,796)	(122,665,896)	(45,562,900)	(3,911,778)	(49,474,678)
2251				B17	(2,463,682,062)	(1,811,963,330)	(651,718,733)	(38,583,655)	(690,302,387)
2252									
2253	108NP		Nuclear Prod Plant Accumulated Depr						
2254		P	SG		-	-	-	-	-
2255		P	SG		-	-	-	-	-
2256		P	SG		-	-	-	-	-
2257				B17	-	-	-	-	-
2258									
2259									
2260	108HP		Hydraulic Prod Plant Accum Depr						
2261		P	S		-	-	-	-	-
2262		P	SG		(153,958,966)	(113,303,325)	(40,655,642)	-	(40,655,642)
2263		P	SG		(29,283,314)	(21,550,527)	(7,732,787)	-	(7,732,787)
2264		P	SG		(65,012,731)	(47,844,947)	(17,167,784)	4,135,205	(13,032,579)
2265		P	SG		(17,486,803)	(12,869,098)	(4,617,706)	(268,377)	(4,886,082)
2266				B17	(265,741,815)	(195,567,896)	(70,173,919)	3,866,829	(66,307,090)
2267									
2268	108OP		Other Production Plant - Accum Depr						
2269		P	S		-	-	-	-	-
2270		P	SG		(1,506,193)	(1,108,455)	(397,737)	-	(397,737)
2271		P	SG		(225,445,477)	(165,912,533)	(59,532,944)	-	(59,532,944)
2272		P	SG		(190,504,834)	(140,198,597)	(50,306,237)	5,841,969	(44,464,269)
2273		P	SSGCT		(21,791,205)	(16,043,615)	(5,747,590)	-	(5,747,590)
2274				B17	(439,247,709)	(323,263,201)	(115,984,508)	5,841,969	(110,142,540)
2275									
2276	108EP		Experimental Plant - Accum Depr						
2277		P	SG		-	-	-	-	-
2278		P	SG		-	-	-	-	-
2279					-	-	-	-	-
2280					-	-	-	-	-
2281				B17	(3,168,671,586)	(2,330,794,426)	(837,877,159)	(28,874,858)	(866,752,017)
2282									
2283			Summary of Prod Plant Depreciation by Factor						
2284		S			-	-	-	-	-
2285		DGP			-	-	-	-	-
2286		DGU			-	-	-	-	-
2287		SG			(2,978,651,585)	(2,192,084,915)	(786,566,670)	(24,963,080)	(811,529,750)
2288		SSGCH			(168,228,796)	(122,665,896)	(45,562,900)	(3,911,778)	(49,474,678)
2289		SSGCT			(21,791,205)	(16,043,615)	(5,747,590)	-	(5,747,590)
2290			Total of Prod Plant Depreciation by Factor		(3,168,671,586)	(2,330,794,426)	(837,877,159)	(28,874,858)	(866,752,017)
2291									
2292									
2293	108TP		Transmission Plant Accumulated Depr						
2294		T	SG		(374,414,791)	(275,543,813)	(98,870,978)	-	(98,870,978)
2295		T	SG		(397,338,607)	(292,414,182)	(104,924,425)	-	(104,924,425)
2296		T	SG		(424,868,460)	(312,674,281)	(112,194,179)	(292,972)	(112,487,151)
2297			Total Trans Plant Accum Depreciation	B17	(1,196,621,858)	(880,632,276)	(315,989,582)	(292,972)	(316,282,554)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2298	108360	Land and Land Rights	S	B17					
		DPW			(7,597,673)	(5,216,640)	(2,381,033)	-	(2,381,033)
					<u>(7,597,673)</u>	<u>(5,216,640)</u>	<u>(2,381,033)</u>	<u>-</u>	<u>(2,381,033)</u>
2301									
2302	108361	Structures and Improvements	S	B17					
2303		DPW			(14,947,939)	(11,356,437)	(3,591,502)	-	(3,591,502)
2304					<u>(14,947,939)</u>	<u>(11,356,437)</u>	<u>(3,591,502)</u>	<u>-</u>	<u>(3,591,502)</u>
2305									
2306	108362	Station Equipment	S	B17					
2307		DPW			(214,830,510)	(156,729,570)	(58,100,940)	-	(58,100,940)
2308					<u>(214,830,510)</u>	<u>(156,729,570)</u>	<u>(58,100,940)</u>	<u>-</u>	<u>(58,100,940)</u>
2309									
2310	108363	Storage Battery Equipment	S	B17					
2311		DPW			-	-	-	-	-
2312					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2313									
2314	108364	Poles, Towers & Fixtures	S	B17					
2315		DPW			(516,512,018)	(307,090,228)	(209,421,790)	(151,058)	(209,572,848)
2316					<u>(516,512,018)</u>	<u>(307,090,228)</u>	<u>(209,421,790)</u>	<u>(151,058)</u>	<u>(209,572,848)</u>
2317									
2318	108365	Overhead Conductors	S	B17					
2319		DPW			(279,108,061)	(151,744,609)	(127,363,452)	-	(127,363,452)
2320					<u>(279,108,061)</u>	<u>(151,744,609)</u>	<u>(127,363,452)</u>	<u>-</u>	<u>(127,363,452)</u>
2321									
2322	108366	Underground Conduit	S	B17					
2323		DPW			(127,531,203)	(91,693,519)	(35,837,684)	-	(35,837,684)
2324					<u>(127,531,203)</u>	<u>(91,693,519)</u>	<u>(35,837,684)</u>	<u>-</u>	<u>(35,837,684)</u>
2325									
2326	108367	Underground Conductors	S	B17					
2327		DPW			(294,251,694)	(235,243,925)	(59,007,770)	-	(59,007,770)
2328					<u>(294,251,694)</u>	<u>(235,243,925)</u>	<u>(59,007,770)</u>	<u>-</u>	<u>(59,007,770)</u>
2329									
2330	108368	Line Transformers	S	B17					
2331		DPW			(381,997,238)	(213,839,211)	(168,158,026)	-	(168,158,026)
2332					<u>(381,997,238)</u>	<u>(213,839,211)</u>	<u>(168,158,026)</u>	<u>-</u>	<u>(168,158,026)</u>
2333									
2334	108369	Services	S	B17					
		DPW			(179,003,060)	(111,499,359)	(67,503,701)	-	(67,503,701)
					<u>(179,003,060)</u>	<u>(111,499,359)</u>	<u>(67,503,701)</u>	<u>-</u>	<u>(67,503,701)</u>
2337									
2338	108370	Meters	S	B17					
2339		DPW			(72,949,245)	(40,206,851)	(32,742,393)	-	(32,742,393)
2340					<u>(72,949,245)</u>	<u>(40,206,851)</u>	<u>(32,742,393)</u>	<u>-</u>	<u>(32,742,393)</u>
2341									
2342									
2343									
2344	108371	Installations on Customers' Premises	S	B17					
2345		DPW			(7,821,955)	(5,315,733)	(2,506,222)	-	(2,506,222)
2346					<u>(7,821,955)</u>	<u>(5,315,733)</u>	<u>(2,506,222)</u>	<u>-</u>	<u>(2,506,222)</u>
2347									
2348	108372	Leased Property	S	B17					
2349		DPW			-	-	-	-	-
2350					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2351									
2352	108373	Street Lights	S	B17					
2353		DPW			(27,431,610)	(18,838,945)	(8,592,665)	-	(8,592,665)
2354					<u>(27,431,610)</u>	<u>(18,838,945)</u>	<u>(8,592,665)</u>	<u>-</u>	<u>(8,592,665)</u>
2355									
2356	108D00	Unclassified Dist Plant - Acct 300	S	B17					
2357		DPW			-	-	-	-	-
2358					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2359									
2360	108DS	Unclassified Dist Sub Plant - Acct 300	S	B17					
2361		DPW			-	-	-	-	-
2362					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2363									
2364	108DP	Unclassified Dist Sub Plant - Acct 300	S	B17					
2365		DPW			2,228,392	2,333,138	(104,746)	-	(104,746)
2366					<u>2,228,392</u>	<u>2,333,138</u>	<u>(104,746)</u>	<u>-</u>	<u>(104,746)</u>
2367									
2368									
2369		Total Distribution Plant Accum Depreciation		B17	(2,121,753,814)	(1,346,441,891)	(775,311,924)	(151,058)	(775,462,982)
2370		Summary of Distribution Plant Depr by Factor							
		S			(2,121,753,814)	(1,346,441,891)	(775,311,924)	(151,058)	(775,462,982)
2373		Total Distribution Depreciation by Factor		B17	(2,121,753,814)	(1,346,441,891)	(775,311,924)	(151,058)	(775,462,982)

REVISED PROTOCOL

13 Month Average

ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2446									
2447	111HP	Accum Prov for Amort-Hydro							
2448		P	SG		-	-	-	-	-
2449		P	SG		-	-	-	-	-
2450		P	SG		(239,546)	(176,289)	(63,256)	-	(63,256)
2451		P	SG		(460,259)	(338,719)	(121,540)	-	(121,540)
2452				B18	(699,805)	(515,009)	(184,796)	-	(184,796)
2453									
2454									
2455	111IP	Accum Prov for Amort-Intangible Plant							
2456		I-SITUS	S		(1,119,247)	(1,066,378)	(52,868)	-	(52,868)
2457		P	SG		-	-	-	-	-
2458		P	SG		(357,775)	(263,298)	(94,477)	-	(94,477)
2459		P	SE		(1,456,973)	(1,100,293)	(356,680)	-	(356,680)
2460		I-SG	SG		(48,348,475)	(35,581,188)	(12,767,287)	(142,281)	(12,909,567)
2461		I-SG	SG		(19,513,838)	(14,360,857)	(5,152,981)	-	(5,152,981)
2462		I-SG	SG		(3,531,515)	(2,598,954)	(932,560)	-	(932,560)
2463		CUST	CN		(97,865,122)	(67,901,623)	(29,963,500)	-	(29,963,500)
2464		P	SSGCT		-	-	-	-	-
2465		P	SSGCH		(176,228)	(128,499)	(47,729)	-	(47,729)
2466		PTD	SO		(267,479,951)	(193,286,997)	(74,192,954)	(14,356)	(74,207,309)
2467				B18	(439,849,124)	(316,288,088)	(123,561,036)	(156,636)	(123,717,672)
2468	111IP	Less Non-Utility Plant							
2469		NUTIL	OTH		-	-	-	-	-
2470					(439,849,124)	(316,288,088)	(123,561,036)	(156,636)	(123,717,672)
2471									
2472	111390	Accum Amtr - Capital Lease							
2473		G-SITUS	S		(5,440,667)	(3,487,234)	(1,953,433)	-	(1,953,433)
2474		P	SG		(3,500,718)	(2,576,290)	(924,428)	-	(924,428)
2475		PTD	SO		1,052,673	760,685	291,988	-	291,988
2476					(7,888,712)	(5,302,839)	(2,585,873)	-	(2,585,873)
2477									
2478		Remove Capital Lease Amtr			7,888,712	5,302,839	2,585,873	-	2,585,873
2479									
2480		Total Accum Provision for Amortization		B18	(471,109,212)	(336,778,554)	(134,330,658)	(156,636)	(134,487,294)
2481									
2482									
2483									
2484									
2485		Summary of Amortization by Factor							
2486		S			(22,916,726)	(14,347,709)	(8,569,017)	-	(8,569,017)
2487		DGP			-	-	-	-	-
2488		DGU			-	-	-	-	-
2489		SE			(1,456,973)	(1,100,293)	(356,680)	-	(356,680)
2490		SO			(277,769,523)	(200,722,472)	(77,047,051)	(14,356)	(77,061,407)
2491		CN			(100,726,349)	(69,886,823)	(30,839,525)	-	(30,839,525)
2492		SSGCT			-	-	-	-	-
2493		SSGCH			(176,228)	(128,499)	(47,729)	-	(47,729)
2494		SG			(75,952,125)	(55,895,597)	(20,056,528)	(142,281)	(20,198,809)
2495		Less Capital Lease			7,888,712	5,302,839	2,585,873	-	2,585,873
2496		Total Provision For Amortization by Factor			(471,109,212)	(336,778,554)	(134,330,658)	(156,636)	(134,487,294)

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	DECEMBER 2011
FILE:	JAM Dec 2011 Results OR FF
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2012
TIME:	2:19:35 PM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	2010 PROTOCOL - Forecast Factors
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.50%	5.75%	2.731%
PREFERRED	0.30%	5.43%	0.016%
COMMON	<u>52.20%</u>	10.13%	<u>5.285%</u>
	<u>100.00%</u>		<u>8.033%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2010 to 12/31/2011.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	OREGON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	3,933,368,602	2,811,925,852	1,121,442,750	63,876,658	1,185,319,408
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	351,792,369	262,645,442	89,146,928	62,137,715	151,284,643
5	Other Operating Revenues	2.4	268,585,345	188,946,186	79,639,159	(40,845,732)	38,793,427
6	Total Operating Revenues	2.4	4,553,746,316	3,263,517,480	1,290,228,837	85,168,641	1,375,397,478
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,014,895,992	762,946,402	251,949,590	20,436,919	272,386,509
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	40,715,215	30,224,990	10,490,225	828,868	11,319,093
12	Other Power Supply	2.9	891,708,276	657,698,636	234,009,639	92,505,133	326,514,773
13	Transmission	2.10	204,716,008	152,081,643	52,634,365	104,238	52,738,603
14	Distribution	2.12	215,100,771	148,624,259	66,476,512	81,274	66,557,786
15	Customer Accounting	2.12	95,943,790	59,452,745	36,491,045	(62,865)	36,428,180
16	Customer Service & Infor	2.13	109,512,383	82,963,911	26,548,472	(22,383,113)	4,165,359
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	153,386,639	106,127,434	47,259,205	(4,367,044)	42,892,161
19							
20	Total O & M Expenses	2.14	2,725,979,073	2,000,120,020	725,859,053	87,143,411	813,002,464
21							
22	Depreciation	2.16	538,526,724	388,441,974	150,084,751	14,205,744	164,290,495
23	Amortization	2.17	51,952,102	37,746,150	14,205,952	118,480	14,324,432
24	Taxes Other Than Income	2.17	151,699,035	92,172,419	59,526,616	4,069,000	63,595,616
25	Income Taxes - Federal	2.20	(240,467,164)	(189,294,140)	(51,173,024)	(36,187,545)	(87,360,569)
26	Income Taxes - State	2.20	(25,331,853)	(20,821,540)	(4,510,313)	(5,253,875)	(9,764,189)
27	Income Taxes - Def Net	2.19	482,315,070	345,619,121	136,695,950	38,486,030	175,181,980
28	Investment Tax Credit Adj.	2.17	(1,874,204)	(1,874,204)	0	0	0
29	Misc Revenue & Expense	2.4	(636,383)	(494,346)	(142,037)	(552,946)	(694,982)
30							
31	Total Operating Expenses	2.20	3,682,162,401	2,651,615,454	1,030,546,947	102,028,299	1,132,575,247
32							
33	Operating Revenue for Return		871,583,915	611,902,026	259,681,890	(16,859,658)	242,822,231
	Rate Base:						
36	Electric Plant in Service	2.30	22,115,199,706	16,081,925,336	6,033,274,370	193,950,455	6,227,224,824
37	Plant Held for Future Use	2.31	33,025,282	22,295,962	10,729,320	(10,729,320)	(0)
38	Misc Deferred Debits	2.33	238,775,875	217,866,891	20,908,984	1,991,339	22,900,324
39	Elec Plant Acq Adj	2.31	54,568,258	40,508,814	14,059,444	0	14,059,444
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	33,973,167	24,681,595	9,291,572	0	9,291,572
42	Fuel Stock	2.32	206,060,391	155,727,537	50,332,855	10,640,314	60,973,169
43	Material & Supplies	2.32	190,755,290	136,101,210	54,654,080	0	54,654,080
44	Working Capital	2.33	76,772,529	51,130,711	25,641,818	949,681	26,591,500
45	Weatherization Loans	2.31	834,553	835,768	(1,215)	0	(1,215)
46	Miscellaneous Rate Base	2.34	10,428	7,638	2,790	(2,790)	0
47							
48	Total Electric Plant		22,949,975,479	16,731,081,460	6,218,894,019	196,799,678	6,415,693,698
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,946,541,869)	(4,922,143,368)	(2,024,398,501)	(28,612,634)	(2,053,011,136)
52	Accum Prov For Amort	2.39	(471,109,212)	(337,260,067)	(133,849,145)	(152,941)	(134,002,086)
53	Accum Def Income Taxes	2.35	(3,095,935,302)	(2,263,083,699)	(832,851,603)	(22,157,173)	(855,008,776)
54	Unamortized ITC	2.35	(4,982,502)	(1,814,150)	(3,168,352)	0	(3,168,352)
55	Customer Adv for Const	2.34	(24,094,355)	(16,342,655)	(7,751,699)	(833,480)	(8,585,180)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(58,285,764)	(46,917,457)	(11,368,308)	(764,110)	(12,132,418)
58							
59	Total Rate Base Deductions		(10,600,949,004)	(7,587,561,396)	(3,013,387,608)	(52,520,339)	(3,065,907,947)
60							
61	Total Rate Base		12,349,026,475	9,143,520,064	3,205,506,411	144,279,340	3,349,785,751
62							
63	Return on Rate Base		7.058%		8.101%		7.249%
64							
65	Return on Equity		8.258%		10.256%		8.623%
66	Net Power Costs		1,285,380,506		344,363,443		365,080,427
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		103,888,730		26,966,983		28,180,763
69	Rate Base Decrease		(850,430,509)		(194,045,141)		(225,017,793)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
70	Sales to Ultimate Customers								
440	Residential Sales	0	S		1,490,664,456	943,576,012	547,088,444	42,118,305	589,206,749
73									
74				B1	1,490,664,456	943,576,012	547,088,444	42,118,305	589,206,749
75									
76	442	Commercial & Industrial Sales							
77		0	S		2,402,988,738	1,834,640,665	568,348,073	21,674,936	590,023,009
78		P	SE		-	-	-	-	-
79		PT	SG		-	-	-	-	-
80									
81									
82				B1	2,402,988,738	1,834,640,665	568,348,073	21,674,936	590,023,009
83									
84	444	Public Street & Highway Lighting							
85		0	S		20,409,578	14,403,345	6,006,233	83,417	6,089,651
86		0	SO		-	-	-	-	-
87				B1	20,409,578	14,403,345	6,006,233	83,417	6,089,651
88									
89	445	Other Sales to Public Authority							
90		0	S		19,305,830	19,305,830	-	-	-
91									
92				B1	19,305,830	19,305,830	-	-	-
93									
94	448	Interdepartmental							
95		DPW	S		-	-	-	-	-
96		GP	SO		-	-	-	-	-
97				B1	-	-	-	-	-
98									
99									
100				B1	3,933,368,602	2,811,925,852	1,121,442,750	63,876,658	1,185,319,408
101									
102									
103	447	Sales for Resale-Non NPC							
104		WSF	S		9,698,424	8,680,577	1,017,848	-	1,017,848
105					9,698,424	8,680,577	1,017,848	-	1,017,848
106									
107	447NPC	Sales for Resale-NPC							
108		WSF	SG		341,272,116	253,343,778	87,928,338	62,338,457	150,266,795
109		WSF	SE		821,829	621,087	200,742	(200,742)	-
110		WSF	SG		-	-	-	-	-
111					342,093,945	253,964,865	88,129,080	62,137,715	150,266,795
112									
113		Total Sales for Resale		B1	351,792,369	262,645,442	89,146,928	62,137,715	151,284,643
114									
115	449	Provision for Rate Refund							
116		WSF	S		-	-	-	-	-
117		WSF	SG		-	-	-	-	-
118									
119									
120				B1	-	-	-	-	-
121									
122		Total Sales from Electricity		B1	4,285,160,972	3,074,571,294	1,210,589,678	126,014,373	1,336,604,051
123	450	Forfeited Discounts & Interest							
124		CUST	S		8,445,905	4,936,512	3,509,392	-	3,509,392
125		CUST	SO		-	-	-	-	-
126				B1	8,445,905	4,936,512	3,509,392	-	3,509,392
127									
128	451	Misc Electric Revenue							
129		CUST	S		6,202,307	4,977,301	1,225,006	-	1,225,006
130		GP	SG		-	-	-	-	-
131		GP	SO		1,199	872	327	-	327
132				B1	6,203,507	4,978,174	1,225,333	-	1,225,333
133									
134	453	Water Sales							
135		P	SG		94,874	70,430	24,444	-	24,444
136				B1	94,874	70,430	24,444	-	24,444
137									
138	454	Rent of Electric Property							
139		DPW	S		10,851,143	5,684,644	5,166,500	-	5,166,500
140		T	SG		5,759,515	4,275,583	1,483,932	-	1,483,932
141		T	SG		-	-	-	-	-
142		GP	SO		3,558,707	2,587,852	970,855	-	970,855
143				B1	20,169,365	12,548,078	7,621,287	-	7,621,287

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
215	500	Operation Supervision & Engineering							
		P	SG		17,070,212	12,672,093	4,398,119	47,707	4,445,826
		P	SG		2,321,400	1,723,294	598,106	-	598,106
				B2	19,391,612	14,395,387	4,996,225	47,707	5,043,932
218									
219									
220	501	Fuel Related-Non NPC							
221		P	SE		18,026,897	13,623,600	4,403,298	(34)	4,403,264
222		P	SE		-	-	-	-	-
223		P	SE		-	-	-	-	-
224		P	SE		-	-	-	-	-
225		P	SE		2,953,613	2,232,156	721,457	-	721,457
226				B2	20,980,510	15,855,756	5,124,755	(34)	5,124,721
227									
228	501NPC	Fuel Related-NPC							
229		P	S		250,944	250,944	-	-	-
230		P	SE		631,259,025	477,066,031	154,192,994	18,917,688	173,110,682
231		P	SE		-	-	-	-	-
232		P	SE		-	-	-	-	-
233		P	SE		51,808,627	39,153,715	12,654,912	-	12,654,912
234				B2	683,318,596	516,470,690	166,847,906	18,917,688	185,765,594
235									
236		Total Fuel Related			704,299,106	532,326,445	171,972,661	18,917,654	190,890,315
237									
238	502	Steam Expenses							
239		P	SG		29,674,171	22,028,658	7,645,513	-	7,645,513
240		P	SG		8,463,931	6,283,210	2,180,721	-	2,180,721
241				B2	38,138,103	28,311,868	9,826,235	-	9,826,235
242									
243	503	Steam From Other Sources-Non-NPC							
244		P	SE		-	-	-	-	-
245				B2	-	-	-	-	-
246									
247	503NPC	Steam From Other Sources-NPC							
248		P	SE		3,583,830	2,708,434	875,396	(31,445)	843,950
249				B2	3,583,830	2,708,434	875,396	(31,445)	843,950
250									
251	505	Electric Expenses							
		P	SG		3,046,809	2,261,802	785,006	-	785,006
		P	SG		1,143,719	849,041	294,678	-	294,678
				B2	4,190,528	3,110,844	1,079,684	-	1,079,684
254									
255									
256	506	Misc. Steam Expense							
257		P	SG		51,029,619	37,881,901	13,147,718	-	13,147,718
258		P	SE		-	-	-	-	-
259		P	SG		1,677,540	1,245,324	432,216	-	432,216
260				B2	52,707,159	39,127,225	13,579,934	-	13,579,934
261									
262	507	Rents							
263		P	SG		277,031	205,654	71,377	-	71,377
264		P	SG		623	463	161	-	161
265				B2	277,654	206,117	71,537	-	71,537
266									
267	510	Maint Supervision & Engineering							
268		P	SG		4,356,103	3,233,758	1,122,344	(1,333,900)	(211,555)
269		P	SG		2,009,198	1,491,530	517,667	-	517,667
270				B2	6,365,300	4,725,288	1,640,012	(1,333,900)	306,112
271									
272									
273									
274	511	Maintenance of Structures							
275		P	SG		22,951,084	17,037,765	5,913,318	-	5,913,318
276		P	SG		645,306	479,044	166,262	-	166,262
277				B2	23,596,390	17,516,809	6,079,581	-	6,079,581
278									
279	512	Maintenance of Boiler Plant							
280		P	SG		104,141,439	77,309,526	26,831,913	2,836,903	29,668,816
281		P	SG		4,986,755	3,701,924	1,284,831	-	1,284,831
282				B2	109,128,194	81,011,450	28,116,744	2,836,903	30,953,647
283									
284	513	Maintenance of Electric Plant							
285		P	SG		39,206,701	29,105,143	10,101,558	-	10,101,558
286		P	SG		692,107	513,786	178,321	-	178,321
287				B2	39,898,808	29,618,930	10,279,878	-	10,279,878
	514	Maintenance of Misc. Steam Plant							
		P	SG		11,249,896	8,351,374	2,898,522	-	2,898,522
		P	SG		2,069,412	1,536,230	533,181	-	533,181
				B2	13,319,308	9,887,605	3,431,703	-	3,431,703
290									
291									
292									
293									
294		Total Steam Power Generation		B2	1,014,895,992	762,946,402	251,949,590	20,436,919	272,386,509

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
358	537	Hydraulic Expenses							
		P	DGP		-	-	-	-	-
		P	SG		3,435,505	2,550,352	885,154	140,535	1,025,689
		P	SG		261,176	193,884	67,292	-	67,292
				B2	<u>3,696,682</u>	<u>2,744,236</u>	<u>952,445</u>	<u>140,535</u>	<u>1,092,981</u>
362	538	Electric Expenses							
366		P	DGP		-	-	-	-	-
367		P	SG		-	-	-	-	-
368		P	SG		-	-	-	-	-
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
372	539	Misc. Hydro Expenses							
373		P	DGP		-	-	-	-	-
374		P	SG		17,115,198	12,705,488	4,409,709	(57,159)	4,352,551
375		P	SG		7,285,781	5,408,609	1,677,172	(19,610)	1,857,562
376				B2	<u>24,400,979</u>	<u>18,114,097</u>	<u>6,286,882</u>	<u>(76,769)</u>	<u>6,210,113</u>
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	-
382		P	SG		(412,944)	(306,549)	(106,394)	(36)	(106,431)
383		P	SG		8,439	6,265	2,174	-	2,174
384				B2	<u>(404,504)</u>	<u>(300,284)</u>	<u>(104,220)</u>	<u>(36)</u>	<u>(104,256)</u>
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	-
389		P	SG		1,891	1,404	487	-	487
390		P	SG		-	-	-	-	-
391				B2	<u>1,891</u>	<u>1,404</u>	<u>487</u>	<u>-</u>	<u>487</u>
394	542	Maintenance of Structures							
		P	DGP		-	-	-	-	-
		P	SG		858,900	637,606	221,295	-	221,295
		P	SG		171,219	127,104	44,114	-	44,114
				B2	<u>1,030,119</u>	<u>764,710</u>	<u>265,409</u>	<u>-</u>	<u>265,409</u>
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	-
406		P	SG		1,754,988	1,302,817	452,170	-	452,170
407		P	SG		675,125	501,180	173,945	-	173,945
408				B2	<u>2,430,112</u>	<u>1,803,997</u>	<u>626,115</u>	<u>-</u>	<u>626,115</u>
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	-
413		P	SG		2,117,532	1,571,952	545,579	-	545,579
414		P	SG		436,217	323,826	112,391	-	112,391
415				B2	<u>2,553,749</u>	<u>1,895,778</u>	<u>657,970</u>	<u>-</u>	<u>657,970</u>
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	-
420		P	SG		2,152,267	1,597,738	554,529	101	554,629
421		P	SG		809,414	600,870	208,545	638	209,182
422				B2	<u>2,961,681</u>	<u>2,198,608</u>	<u>763,073</u>	<u>738</u>	<u>763,812</u>
425		Total Hydraulic Power Generation		B2	<u>40,715,215</u>	<u>30,224,990</u>	<u>10,490,225</u>	<u>828,868</u>	<u>11,319,093</u>

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
582	565	Transmission of Electricity by Others							
		T	SG		-	-	-	-	-
		T	SE		-	-	-	-	-
586					-	-	-	-	-
587	565NPC	Transmission of Electricity by Others-NPC							
588		T	SG		129,982,945	96,493,000	33,489,945	392,646	33,882,591
589		T	SE		8,251,910	6,236,276	2,015,633	(64,957)	1,950,676
590					138,234,854	102,729,276	35,505,578	327,689	35,833,267
591									
592		Total Transmission of Electricity by Others		B2	138,234,854	102,729,276	35,505,578	327,689	35,833,267
593									
594	566	Misc. Transmission Expense							
595		T	SG		3,568,851	2,649,341	919,510	(237,819)	681,691
596									
597				B2	3,568,851	2,649,341	919,510	(237,819)	681,691
598									
599	567	Rents - Transmission							
600		T	SG		2,549,553	1,892,664	656,889	-	656,889
601									
602				B2	2,549,553	1,892,664	656,889	-	656,889
603									
604	568	Maint Supervision & Engineering							
605		T	SG		2,060,726	1,529,782	530,943	-	530,943
606									
607				B2	2,060,726	1,529,782	530,943	-	530,943
608									
609	569	Maintenance of Structures							
610		T	SG		4,579,243	3,399,407	1,179,836	-	1,179,836
611									
612				B2	4,579,243	3,399,407	1,179,836	-	1,179,836
613									
614	570	Maintenance of Station Equipment							
615		T	SG		11,231,343	8,337,601	2,893,741	-	2,893,741
616									
617				B2	11,231,343	8,337,601	2,893,741	-	2,893,741
618									
	571	Maintenance of Overhead Lines							
		T	SG		22,369,881	16,606,309	5,763,572	4,966	5,768,538
621									
622				B2	22,369,881	16,606,309	5,763,572	4,966	5,768,538
623									
624	572	Maintenance of Underground Lines							
625		T	SG		169,531	125,852	43,679	-	43,679
626									
627				B2	169,531	125,852	43,679	-	43,679
628									
629	573	Maint of Misc. Transmission Plant							
630		T	SG		1,607,372	1,193,234	414,137	-	414,137
631									
632				B2	1,607,372	1,193,234	414,137	-	414,137
633									
634		Total Transmission Expense		B2	204,716,008	152,081,643	52,634,365	104,238	52,738,603
635									
636		Summary of Transmission Expense by Factor							
637		SE			8,251,910	6,236,276	2,015,633	(64,957)	1,950,676
638		SG			196,464,099	145,845,367	50,618,732	169,195	50,787,927
639		SNPT			-	-	-	-	-
640		Total Transmission Expense by Factor			204,716,008	152,081,643	52,634,365	104,238	52,738,603
641	580	Operation Supervision & Engineering							
642		DPW	S		94,870	59,623	35,247	22,168	57,415
643		DPW	SNPD		14,770,334	10,667,114	4,083,220	20,294	4,103,514
644				B2	14,865,204	10,746,736	4,118,468	42,461	4,160,929
645									
646	581	Load Dispatching							
647		DPW	S		-	-	-	-	-
648		DPW	SNPD		13,254,105	9,590,042	3,664,063	-	3,664,063
649				B2	13,254,105	9,590,042	3,664,063	-	3,664,063
650									
651	582	Station Expense							
652		DPW	S		4,168,009	2,914,134	1,253,875	-	1,253,875
653		DPW	SNPD		38,530	27,878	10,651	-	10,651
654				B2	4,206,539	2,942,012	1,264,527	-	1,264,527

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
858 923	Outside Services								
	PTD	S			220,854	151,151	69,703	-	69,703
	CUST	CN			-	-	-	-	-
861	PTD	SO			9,969,205	7,249,494	2,719,711	(27,237)	2,692,474
862				B2	10,190,059	7,400,645	2,789,414	(27,237)	2,762,178
863									
864 924	Property Insurance								
865	PT	S			6,162,212	2,097,946	4,064,266	431,417	4,495,683
866	PT	SG			-	-	-	198,419	198,419
867	PTD	SO			18,822,602	13,687,585	5,135,017	(2,669,493)	2,465,524
868				B2	24,984,814	15,785,531	9,199,283	(2,039,656)	7,159,626
869									
870 925	Injuries & Damages								
871	PTD	S			-	-	-	153,083	153,083
872	PTD	SO			7,284,849	5,297,460	1,987,388	46,116	2,033,505
873				B2	7,284,849	5,297,460	1,987,388	199,199	2,186,587
874									
875 926	Employee Pensions & Benefits								
876	LABOR	S			-	-	-	-	-
877	CUST	CN			-	-	-	-	-
878	LABOR	SO			-	-	-	-	-
879				B2	-	-	-	-	-
880									
881 927	Franchise Requirements								
882	DMSC	S			-	-	-	-	-
883	DMSC	SO			-	-	-	-	-
884				B2	-	-	-	-	-
885									
886 928	Regulatory Commission Expense								
887	DMSC	S			17,195,172	13,319,987	3,875,185	-	3,875,185
888	CUST	CN			-	-	-	-	-
889	DMSC	SO			2,815,757	2,047,587	768,170	-	768,170
890	FERC	SG			1,846,171	1,370,507	475,664	-	475,664
891				B2	21,857,100	16,738,081	5,119,019	-	5,119,019
892									
893 929	Duplicate Charges								
894	LABOR	S			-	-	-	-	-
	LABOR	SO			(6,095,429)	(4,432,527)	(1,662,901)	(90,626)	(1,753,527)
				B2	(6,095,429)	(4,432,527)	(1,662,901)	(90,626)	(1,753,527)
897									
898 930	Misc General Expenses								
899	PTD	S			224,579	154,785	69,794	(67,333)	2,461
900	CUST	CN			-	-	-	-	-
901	P	SG			1,449	1,076	373	-	373
902	LABOR	SO			15,492,651	11,266,082	4,226,569	(295,374)	3,931,195
903				B2	15,718,679	11,421,943	4,296,736	(362,707)	3,934,030
904									
905 931	Rents								
906	PTD	S			1,171,724	59,833	1,111,891	-	1,111,891
907	PTD	SO			5,442,956	3,958,057	1,484,899	-	1,484,899
908				B2	6,614,680	4,017,890	2,596,791	-	2,596,791
909									
910 935	Maintenance of General Plant								
911	G	S			491,932	299,847	192,084	(4)	192,080
912	CUST	CN			-	-	-	-	-
913	G	SO			23,868,212	17,356,696	6,511,516	1,733	6,513,248
914				B2	24,360,144	17,656,544	6,703,600	1,728	6,705,328
915									
916	Total Administrative & General Expense			B2	153,386,639	106,127,434	47,259,205	(4,367,044)	42,892,161
917									
918	Summary of A&G Expense by Factor								
919	S				19,269,845	8,571,190	10,698,655	(1,576,790)	9,121,865
920	SO				132,269,173	96,184,660	36,084,513	(2,988,673)	33,095,840
921	SG				1,847,620	1,371,583	476,037	198,419	674,456
922	CN				-	-	-	-	-
923	Total A&G Expense by Factor				153,386,639	106,127,434	47,259,205	(4,367,044)	42,892,161
924									
925	Total O&M Expense			B2	2,725,979,073	2,000,120,020	725,859,053	87,143,411	813,002,464

FERC ACCT	BUS DESCRIP	FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
1247	SCHMDF	Deductions - Flow Through							
		SCHMDF	S		-	-	-	-	-
		SCHMDF	DGP		-	-	-	-	-
1250		SCHMDF	DGU		-	-	-	-	-
1251				B6	-	-	-	-	-
1252	SCHMDP	Deductions - Permanent							
1253		SCHMDP	S		-	-	-	-	-
1254		P	SE		472,272	356,914	115,358	-	115,358
1255		PTD	SNP		381,063	280,595	100,468	-	100,468
1256		BOOKDEPR	SCHMDEXP		267,291	186,855	80,436	-	80,436
1257		P	SG		-	-	-	-	-
1258		SCHMDP-SO	SO		16,024,752	11,653,020	4,371,732	(2,440,506)	1,931,226
1259				B6	17,145,378	12,477,383	4,667,995	(2,440,506)	2,227,489
1260									
1261	SCHMDT	Deductions - Temporary							
1262		GP	S		124,863,288	124,205,859	657,429	2,263,770	2,921,199
1263		DPW	BADDEBT		-	-	-	-	-
1264		SCHMDT-SNP	SNP		68,752,021	50,625,466	18,126,555	-	18,126,555
1265		SCHMDT	CN		48,156	32,810	15,346	-	15,346
1266		SCHMDT	SG		97,718	72,541	25,177	-	25,177
1267		CUST	DGP		-	-	-	-	-
1268		P	SE		33,735,695	25,495,325	8,240,370	1,183,074	9,423,444
1269		SCHMDT-SG	SG		154,256,106	114,512,211	39,743,895	103,521,229	143,265,124
1270		SCHMDT-GPS	GPS		96,035,313	69,835,803	26,199,510	-	26,199,510
1271		SCHMDT-SO	SO		19,377,084	14,090,798	5,286,286	-	5,286,286
1272		TAXDEPR	TAXDEPR		1,634,165,916	1,142,392,975	491,772,941	(10,135,319)	481,637,621
1273		DPW	SNPD		2,600,530	1,881,620	718,910	-	718,910
1274				B6	2,133,931,827	1,543,145,410	590,786,417	96,832,754	687,619,172
1275									
1276		TOTAL SCHEDULE - M DEDUCTIONS		B6	2,151,077,205	1,555,622,793	595,454,412	94,392,249	689,846,661
1277									
1278		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(1,279,226,233)	(923,509,265)	(355,716,968)	(98,626,267)	(454,343,235)
1279									
1280									
1281									
1282	40911	State Income Taxes							
1283		S	S		(25,034,045)	(20,600,461)	(4,433,583)	(5,222,572)	(9,656,155)
		IBT	SE		-	-	-	-	-
		PTC	SG		(297,808)	(221,078)	(76,730)	(31,304)	(108,034)
1286		IBT	IBT		-	-	-	-	-
1287		Total State Tax Expense			(25,331,853)	(20,821,540)	(4,510,313)	(5,253,875)	(9,764,189)
1288									
1289									
1290		Calculation of Taxable Income:							
1291		Operating Revenues			4,553,746,316	3,263,517,480	1,290,228,837	85,168,641	1,375,397,478
1292		Operating Deductions:							
1293		O & M Expenses			2,725,979,073	2,000,120,020	725,859,053	87,143,411	813,002,464
1294		Depreciation Expense			538,526,724	388,441,974	150,084,751	14,205,744	164,290,495
1295		Amortization Expense			51,952,102	37,746,150	14,205,952	118,480	14,324,432
1296		Taxes Other Than Income			151,699,035	92,172,419	59,526,616	4,069,000	63,595,616
1297		Interest & Dividends (AFUDC-Equity)			(46,510,051)	(34,247,619)	(12,262,432)	-	(12,262,432)
1298		Misc Revenue & Expense			(636,383)	(494,346)	(142,037)	(552,946)	(694,982)
1299		Total Operating Deductions			3,421,010,501	2,483,738,598	937,271,903	104,983,689	1,042,255,593
1300		Other Deductions:							
1301		Interest Deductions			359,930,001	265,034,014	94,895,986	(3,406,700)	91,489,286
1302		Interest on PCRBS			-	-	-	-	-
1303		Schedule M Adjustments			(1,279,226,233)	(923,509,265)	(355,716,968)	(98,626,267)	(454,343,235)
1304									
1305		Income Before State Taxes			(506,420,418)	(408,764,398)	(97,656,021)	(115,034,615)	(212,690,636)
1306									
1307		State Income Taxes			(25,331,853)	(20,821,540)	(4,510,313)	(5,253,875)	(9,764,189)
1308									
1309		Total Taxable Income			(481,088,566)	(387,942,858)	(93,145,707)	(109,780,740)	(202,926,448)
1310									
1311		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1312									
1313		Federal Income Tax - Calculated			(168,380,998)	(135,780,000)	(32,600,998)	(38,423,259)	(71,024,257)
1314									
1315		Adjustments to Calculated Tax:							
1316	40910	PMI	P	SE	(107,215)	(81,026)	(26,189)	-	(26,189)
1317	40910	PTC	P	SG	(71,942,648)	(53,406,714)	(18,535,934)	2,235,714	(16,300,220)
1318	40910		P	SO	(36,303)	(26,399)	(9,904)	-	(9,904)
1319	40910	IRS Settle	LABOR	S	-	-	-	-	-
		Federal Income Tax Expense			(240,467,164)	(189,294,140)	(51,173,024)	(36,187,545)	(87,360,569)
1322		Total Operating Expenses			3,682,162,401	2,651,615,454	1,030,546,947	102,028,299	1,132,575,247

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1323	310	Land and Land Rights							
1324		P	SG		2,328,228	1,728,363	599,865	-	599,865
1325		P	SG		34,798,446	25,832,669	8,965,776	-	8,965,776
1326		P	SG		55,144,513	40,936,598	14,207,916	-	14,207,916
1327		P	S		-	-	-	-	-
1328		P	SG		2,468,743	1,832,675	636,069	-	636,069
1329				B8	94,739,931	70,330,305	24,409,626	-	24,409,626
1330									
1331	311	Structures and Improvements							
1332		P	SG		233,611,722	173,421,951	60,189,771	-	60,189,771
1333		P	SG		324,872,251	241,169,318	83,702,933	-	83,702,933
1334		P	SG		309,263,214	229,581,930	79,681,284	-	79,681,284
1335		P	SG		58,942,642	43,756,143	15,186,499	-	15,186,499
1336				B8	926,689,829	687,929,342	238,760,487	-	238,760,487
1337									
1338	312	Boiler Plant Equipment							
1339		P	SG		644,685,576	478,583,136	166,102,440	-	166,102,440
1340		P	SG		602,864,652	447,537,321	155,327,331	-	155,327,331
1341		P	SG		2,087,150,339	1,549,398,639	537,751,700	133,151,094	670,902,794
1342		P	SG		325,222,328	241,429,198	83,793,130	-	83,793,130
1343				B8	3,659,922,895	2,716,948,295	942,974,601	133,151,094	1,076,125,695
1344									
1345	314	Turbogenerator Units							
1346		P	SG		129,550,803	96,172,199	33,378,604	-	33,378,604
1347		P	SG		143,458,983	106,496,954	36,962,029	-	36,962,029
1348		P	SG		586,370,113	435,292,580	151,077,533	(1,077,454)	150,000,079
1349		P	SG		64,275,833	47,715,244	16,560,589	-	16,560,589
1350				B8	923,655,733	685,676,977	237,978,755	(1,077,454)	236,901,301
1351									
1352	315	Accessory Electric Equipment							
1353		P	SG		86,924,350	64,528,399	22,395,951	-	22,395,951
1354		P	SG		137,524,899	102,091,779	35,433,120	-	35,433,120
1355		P	SG		129,641,952	96,239,863	33,402,088	-	33,402,088
1356		P	SG		66,648,665	49,476,719	17,171,946	-	17,171,946
1357				B8	420,739,865	312,336,760	108,403,105	-	108,403,105
1358									
1359									
1360									
1361	316	Misc Power Plant Equipment							
1362		P	SG		4,703,715	3,491,809	1,211,906	-	1,211,906
1363		P	SG		5,085,197	3,775,002	1,310,195	-	1,310,195
1364		P	SG		19,488,381	14,467,223	5,021,157	-	5,021,157
1365		P	SG		4,055,160	3,010,353	1,044,807	-	1,044,807
1366				B8	33,332,452	24,744,387	8,588,065	-	8,588,065
1367									
1368	317	Steam Plant ARO							
1369		P	S		-	-	-	-	-
1370				B8	-	-	-	-	-
1371									
1372	SP	Unclassified Steam Plant - Account 300							
1373		P	SG		6,661,824	4,945,413	1,716,411	-	1,716,411
1374				B8	6,661,824	4,945,413	1,716,411	-	1,716,411
1375									
1376									
1377		Total Steam Production Plant		B8	6,065,742,528	4,502,911,479	1,562,831,049	132,073,640	1,694,904,689
1378									
1379									
1380		Summary of Steam Production Plant by Factor							
1381		S			-	-	-	-	-
1382		DGP			-	-	-	-	-
1383		DGU			-	-	-	-	-
1384		SG			6,065,742,528	4,502,911,479	1,562,831,049	132,073,640	1,694,904,689
1385		SSGCH			-	-	-	-	-
1386		Total Steam Production Plant by Factor			6,065,742,528	4,502,911,479	1,562,831,049	132,073,640	1,694,904,689
1387	320	Land and Land Rights							
1388		P	SG		-	-	-	-	-
1389		P	SG		-	-	-	-	-
1390				B8	-	-	-	-	-
1391									
1392	321	Structures and Improvements							
1393		P	SG		-	-	-	-	-
1394		P	SG		-	-	-	-	-
1395				B8	-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1469									
335	Misc. Power Plant Equipment								
1472	P	SG			1,153,368	856,204	297,164	-	297,164
1473	P	SG			159,511	118,413	41,098	-	41,098
1474	P	SG			1,009,212	749,190	260,022	-	260,022
1475	P	SG			13,553	10,061	3,492	-	3,492
1476				B8	2,335,644	1,733,868	601,776	-	601,776
1477									
336	Roads, Railroads & Bridges								
1479	P	SG			4,634,458	3,440,396	1,194,062	-	1,194,062
1480	P	SG			822,839	610,835	212,003	-	212,003
1481	P	SG			10,328,400	7,667,300	2,661,099	-	2,661,099
1482	P	SG			681,600	505,987	175,613	-	175,613
1483				B8	16,467,296	12,224,518	4,242,779	-	4,242,779
1484									
337	Hydro Plant ARO								
1486	P	S			-	-	-	-	-
1487				B8	-	-	-	-	-
1488									
HP	Unclassified Hydro Plant - Acct 300								
1490	P	S			-	-	-	-	-
1491	P	SG			-	-	-	-	-
1492	P	SG			-	-	-	-	-
1493	P	SG			-	-	-	-	-
1494				B8	-	-	-	-	-
1495									
1496	Total Hydraulic Production Plant			B8	672,434,306	499,182,440	173,251,866	19,954,169	193,206,035
1497									
1498	Summary of Hydraulic Plant by Factor								
1499	S				-	-	-	-	-
1500	SG				672,434,306	499,182,440	173,251,866	19,954,169	193,206,035
1501	DGP				-	-	-	-	-
1502	DGU				-	-	-	-	-
1503	Total Hydraulic Plant by Factor				672,434,306	499,182,440	173,251,866	19,954,169	193,206,035
1504									
340	Land and Land Rights								
1505	P	S			-	-	-	17,308	17,308
1506	P	SG			23,516,708	17,457,657	6,059,051	-	6,059,051
1508	P	SG			5,395,842	4,005,610	1,390,232	-	1,390,232
1509	P	SG			-	-	-	-	-
1510				B8	28,912,550	21,463,267	7,449,283	17,308	7,466,590
1511									
341	Structures and Improvements								
1513	P	SG			107,887,946	80,090,750	27,797,196	(793,593)	27,003,602
1514	P	SG			163,512	121,383	42,129	-	42,129
1515	P	SG			50,000,209	37,117,717	12,882,492	-	12,882,492
1516	P	SG			4,240,938	3,148,266	1,092,672	-	1,092,672
1517				B8	162,292,605	120,478,116	41,814,489	(793,593)	41,020,895
1518									
342	Fuel Holders, Producers & Accessories								
1520	P	SG			8,416,072	6,247,682	2,168,391	-	2,168,391
1521	P	SG			112,005	83,147	28,858	-	28,858
1522	P	SG			2,284,126	1,695,624	588,502	-	588,502
1523				B8	10,812,203	8,026,452	2,785,751	-	2,785,751
1524									
343	Prime Movers								
1526	P	S			-	-	-	-	-
1527	P	SG			715,032	530,805	184,227	-	184,227
1528	P	SG			1,780,914,441	1,322,064,041	458,850,400	-	458,850,400
1529	P	SG			660,675,752	490,453,463	170,222,289	(45,642,378)	124,579,911
1530	P	SG			53,648,952	39,826,366	13,822,586	-	13,822,586
1531				B8	2,495,954,177	1,852,874,675	643,079,502	(45,642,378)	597,437,124
1532									
344	Generators								
1534	P	S			-	-	-	-	-
1535	P	SG			52,451,758	38,937,627	13,514,130	-	13,514,130
1536	P	SG			284,203,530	210,978,843	73,224,688	(1,507,341)	71,717,346
1537	P	SG			15,906,779	11,808,417	4,098,362	-	4,098,362
1538				B8	352,562,068	261,724,888	90,837,180	(1,507,341)	89,329,839

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1610	356	Clearing and Grading							
1611		T	SG		187,440,984	139,147,047	48,293,937	-	48,293,937
1612		T	SG		156,124,302	115,899,069	40,225,233	-	40,225,233
1613		T	SG		523,987,004	388,982,402	135,004,603	-	135,004,603
1614				B8	867,552,290	644,028,517	223,523,773	-	223,523,773
1615									
1616	357	Underground Conduit							
1617		T	SG		6,371	4,730	1,641	-	1,641
1618		T	SG		91,651	68,037	23,614	-	23,614
1619		T	SG		3,161,495	2,346,939	814,555	-	814,555
1620				B8	3,259,516	2,419,706	839,810	-	839,810
1621									
1622	358	Underground Conductors							
1623		T	SG		-	-	-	-	-
1624		T	SG		1,087,552	807,346	280,206	-	280,206
1625		T	SG		6,387,543	4,741,800	1,645,742	-	1,645,742
1626				B8	7,475,095	5,549,146	1,925,949	-	1,925,949
1627									
1628	359	Roads and Trails							
1629		T	SG		1,863,032	1,383,024	480,008	-	480,008
1630		T	SG		440,513	327,016	113,498	-	113,498
1631		T	SG		9,292,186	6,898,066	2,394,120	-	2,394,120
1632				B8	11,595,730	8,608,105	2,987,626	-	2,987,626
1633									
1634	TP	Unclassified Trans Plant - Acct 300							
1635		T	SG		111,394,771	82,694,046	28,700,725	-	28,700,725
1636				B8	111,394,771	82,694,046	28,700,725	-	28,700,725
1637									
1638	TS0	Unclassified Trans Sub Plant - Acct 300							
1639		T	SG		-	-	-	-	-
1640				B8	-	-	-	-	-
1641									
1642		Total Transmission Plant		B8	4,431,697,426	3,289,876,073	1,141,821,353	29,625,098	1,171,446,451
1643		Summary of Transmission Plant by Factor							
1644		DGP			-	-	-	-	-
1645		DGU			-	-	-	-	-
1646		SG			4,431,697,426	3,289,876,073	1,141,821,353	29,625,098	1,171,446,451
1647		Total Transmission Plant by Factor			4,431,697,426	3,289,876,073	1,141,821,353	29,625,098	1,171,446,451
1649	360	Land and Land Rights							
1650		DPW	S		53,579,933	40,774,677	12,805,256	-	12,805,256
1651				B8	53,579,933	40,774,677	12,805,256	-	12,805,256
1652									
1653	361	Structures and Improvements							
1654		DPW	S		78,862,413	59,495,371	19,367,043	-	19,367,043
1655				B8	78,862,413	59,495,371	19,367,043	-	19,367,043
1656									
1657	362	Station Equipment							
1658		DPW	S		824,021,214	620,316,532	203,704,682	-	203,704,682
1659				B8	824,021,214	620,316,532	203,704,682	-	203,704,682
1660									
1661	363	Storage Battery Equipment							
1662		DPW	S		-	-	-	-	-
1663				B8	-	-	-	-	-
1664									
1665	364	Poles, Towers & Fixtures							
1666		DPW	S		954,858,014	632,484,789	322,373,225	6,394,822	328,768,047
1667				B8	954,858,014	632,484,789	322,373,225	6,394,822	328,768,047
1668									
1669	365	Overhead Conductors							
1670		DPW	S		653,671,167	422,514,631	231,156,536	-	231,156,536
1671				B8	653,671,167	422,514,631	231,156,536	-	231,156,536

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1672	366	Underground Conduit							
		DPW	S						
				B8	304,793,944	221,612,780	83,181,163	-	83,181,163
					304,793,944	221,612,780	83,181,163	-	83,181,163
1675									
1676									
1677									
1678									
1679	367	Underground Conductors							
1680		DPW	S						
1681				B8	724,220,758	569,706,742	154,514,016	-	154,514,016
1682					724,220,758	569,706,742	154,514,016	-	154,514,016
1683	368	Line Transformers							
1684		DPW	S						
1685				B8	1,108,148,314	720,542,452	387,605,862	-	387,605,862
1686					1,108,148,314	720,542,452	387,605,862	-	387,605,862
1687	369	Services							
1688		DPW	S						
1689				B8	592,601,221	370,592,663	222,008,558	-	222,008,558
1690					592,601,221	370,592,663	222,008,558	-	222,008,558
1691	370	Meters							
1692		DPW	S						
1693				B8	177,862,421	118,090,523	59,771,898	-	59,771,898
1694					177,862,421	118,090,523	59,771,898	-	59,771,898
1695	371	Installations on Customers' Premises							
1696		DPW	S						
1697				B8	8,797,547	6,327,104	2,470,443	-	2,470,443
1698					8,797,547	6,327,104	2,470,443	-	2,470,443
1699	372	Leased Property							
1700		DPW	S						
1701				B8	-	-	-	-	-
1702					-	-	-	-	-
1703	373	Street Lights							
1704		DPW	S						
1705				B8	60,781,321	38,819,575	21,961,746	-	21,961,746
1706					60,781,321	38,819,575	21,961,746	-	21,961,746
1707	DP	Unclassified Dist Plant - Acct 300							
1708		DPW	S						
				B8	22,162,058	16,070,948	6,091,110	-	6,091,110
					22,162,058	16,070,948	6,091,110	-	6,091,110
1711	DS0	Unclassified Dist Sub Plant - Acct 300							
1712		DPW	S						
1713				B8	-	-	-	-	-
1714					-	-	-	-	-
1715									
1716		Total Distribution Plant		B8	5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361
1717									
1718		Summary of Distribution Plant by Factor							
1719		S			5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361
1720									
1721		Total Distribution Plant by Factor			5,564,360,327	3,837,348,788	1,727,011,539	6,394,822	1,733,406,361

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1722	389	Land and Land Rights							
		G-SITUS	S		9,729,075	6,563,048	3,166,027	-	3,166,027
		CUST	CN		1,128,506	768,874	359,632	-	359,632
1725		PT	SG		332	247	86	-	86
1726		G-SG	SG		1,228	911	316	-	316
1727		PTD	SO		5,597,325	4,070,312	1,527,013	-	1,527,013
1728				B8	16,456,466	11,403,392	5,053,074	-	5,053,074
1729									
1730	390	Structures and Improvements							
1731		G-SITUS	S		113,995,889	79,621,512	34,374,377	-	34,374,377
1732		PT	SG		356,225	264,444	91,781	-	91,781
1733		PT	SG		1,638,182	1,216,107	422,076	-	422,076
1734		CUST	CN		12,313,528	8,389,457	3,924,071	-	3,924,071
1735		G-SG	SG		5,148,855	3,822,259	1,326,596	-	1,326,596
1736		PTD	SO		104,247,392	75,807,535	28,439,857	-	28,439,857
1737				B8	237,700,071	169,121,313	68,578,758	-	68,578,758
1738									
1739	391	Office Furniture & Equipment							
1740		G-SITUS	S		11,221,236	7,741,226	3,480,010	-	3,480,010
1741		PT	SG		80	60	21	-	21
1742		PT	SG		5,295	3,931	1,364	-	1,364
1743		CUST	CN		8,297,646	5,653,355	2,644,291	-	2,644,291
1744		G-SG	SG		4,636,520	3,441,927	1,194,594	-	1,194,594
1745		P	SE		68,718	51,933	16,785	-	16,785
1746		PTD	SO		54,396,947	39,556,850	14,840,097	-	14,840,097
1747		G-SG	SG		84,026	62,377	21,649	-	21,649
1748		G-SG	SG		-	-	-	-	-
1749				B8	78,710,469	56,511,658	22,198,811	-	22,198,811
1750									
1751	392	Transportation Equipment							
1752		G-SITUS	S		73,706,056	52,539,286	21,166,769	-	21,166,769
1753		PTD	SO		7,174,812	5,217,443	1,957,369	-	1,957,369
1754		G-SG	SG		17,134,927	12,720,134	4,414,793	(5,040)	4,409,753
1755		CUST	CN		-	-	-	-	-
1756		PT	SG		779,829	578,907	200,922	-	200,922
1757		P	SE		404,148	305,430	98,718	-	98,718
1758		PT	SG		120,196	89,228	30,968	-	30,968
		G-SG	SG		343,984	255,357	88,627	-	88,627
		PT	SG		44,655	33,150	11,505	-	11,505
1761				B8	99,708,606	71,738,934	27,969,672	(5,040)	27,964,632
1762									
1763	393	Stores Equipment							
1764		G-SITUS	S		8,502,466	5,818,528	2,683,938	-	2,683,938
1765		PT	SG		72,725	53,988	18,738	-	18,738
1766		PT	SG		275,333	204,394	70,939	-	70,939
1767		PTD	SO		328,099	238,590	89,509	-	89,509
1768		G-SG	SG		4,193,587	3,113,115	1,080,473	-	1,080,473
1769		PT	SG		53,971	40,065	13,905	-	13,905
1770				B8	13,426,182	9,468,680	3,957,502	-	3,957,502

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1771									
394	Tools, Shop & Garage Equipment								
	G-SITUS	S			32,040,626	21,747,325	10,293,301	-	10,293,301
1774	PT	SG			1,355,357	1,006,151	349,206	-	349,206
1775	G-SG	SG			20,932,953	15,539,604	5,393,349	-	5,393,349
1776	PTD	SO			3,812,474	2,772,388	1,040,086	-	1,040,086
1777	P	SE			7,106	5,371	1,736	-	1,736
1778	PT	SG			974,874	723,699	251,175	-	251,175
1779	G-SG	SG			1,716,277	1,274,080	442,197	-	442,197
1780	G-SG	SG			89,913	66,747	23,166	-	23,166
1781				B8	60,929,581	43,135,365	17,794,216	-	17,794,216
1782									
1783	395	Laboratory Equipment							
1784	G-SITUS	S			23,863,747	14,298,773	9,564,974	-	9,564,974
1785	PT	SG			1,518	1,127	391	-	391
1786	PT	SG			5,371	3,987	1,384	-	1,384
1787	PTD	SO			5,394,160	3,922,573	1,471,587	-	1,471,587
1788	P	SE			7,593	5,739	1,855	-	1,855
1789	G-SG	SG			6,299,356	4,676,335	1,623,021	-	1,623,021
1790	G-SG	SG			253,001	187,815	65,185	-	65,185
1791	G-SG	SG			14,022	10,409	3,613	-	3,613
1792				B8	35,838,767	23,106,757	12,732,010	-	12,732,010
1793									
1794	396	Power Operated Equipment							
1795	G-SITUS	S			101,005,704	70,063,328	30,942,376	-	30,942,376
1796	PT	SG			845,108	627,367	217,741	-	217,741
1797	G-SG	SG			31,569,285	23,435,498	8,133,787	-	8,133,787
1798	PTD	SO			1,129,013	821,005	308,007	-	308,007
1799	PT	SG			1,643,568	1,220,105	423,463	-	423,463
1800	P	SE			56,105	42,401	13,704	-	13,704
1801	P	SG			-	-	-	-	-
1802	G-SG	SG			999,837	742,230	257,607	-	257,607
1803				B8	137,248,621	96,951,935	40,296,686	-	40,296,686
1804	397	Communication Equipment							
1805	COM_EQ	S			112,654,069	75,359,173	37,294,896	4,084,561	41,379,457
1806	COM_EQ	SG			1,516,438	1,125,729	390,708	-	390,708
1807	COM_EQ	SG			2,409,093	1,788,393	620,700	-	620,700
1808	COM_EQ	SO			56,998,623	41,448,760	15,549,863	40,857	15,590,721
1809	COM_EQ	CN			2,853,610	1,944,222	909,387	-	909,387
1810	COM_EQ	SG			96,434,615	71,588,356	24,846,259	90,446	24,936,705
1811	COM_EQ	SE			126,632	95,701	30,932	-	30,932
1812	COM_EQ	SG			615,369	456,820	158,549	-	158,549
1813	COM_EQ	SG			1,590	1,180	410	-	410
1814				B8	273,610,039	193,808,335	79,801,704	4,215,865	84,017,569
1815									
1816	398	Misc. Equipment							
1817	G-SITUS	S			1,563,167	861,224	701,943	-	701,943
1818	PT	SG			-	-	-	-	-
1819	PT	SG			-	-	-	-	-
1820	CUST	CN			212,217	144,588	67,629	-	67,629
1821	PTD	SO			2,953,167	2,147,510	805,657	-	805,657
1822	P	SE			1,668	1,260	407	-	407
1823	G-SG	SG			1,914,978	1,421,586	493,392	-	493,392
1824	G-SG	SG			-	-	-	-	-
1825				B8	6,645,196	4,576,168	2,069,029	-	2,069,029
1826									
1827	399	Coal Mine							
1828	P	SE			284,116,585	214,717,518	69,399,066	49,381,920	118,780,986
1829	MP	P	SE		-	-	-	-	-
1830				B8	284,116,585	214,717,518	69,399,066	49,381,920	118,780,986
1831									
1832	399L	WIDCO Capital Lease							
1833	P	SE		B8	-	-	-	-	-
1834					-	-	-	-	-
1835					-	-	-	-	-
1836		Remove Capital Leases			-	-	-	-	-
1837				B8	-	-	-	-	-
1838					-	-	-	-	-

2010 PROTOCOL - Forecast Factors
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1901	303	Miscellaneous Intangible Plant								
		I-SITUS	S		7,537,148	5,683,427	1,853,722	-	1,853,722	
		I-SG	SG		123,458,541	91,649,601	31,808,940	3,212,943	35,021,883	
1904		PTD	SO		375,574,099	273,113,275	102,460,824	291,118	102,751,942	
1905		P	SE		3,558,119	2,689,003	869,115	-	869,115	
1906		CUST	CN		120,994,952	82,436,325	38,558,628	-	38,558,628	
1907		P	SG		-	-	-	-	-	
1908		P	SG		-	-	-	-	-	
1909				B8	631,122,859	455,571,630	175,551,229	3,504,061	179,055,290	
1910	303	Less Non-Utility Plant								
1911		I-SITUS	S		-	-	-	-	-	
1912					631,122,859	455,571,630	175,551,229	3,504,061	179,055,290	
1913	IP	Unclassified Intangible Plant - Acct 300								
1914		I-SITUS	S		-	-	-	-	-	
1915		I-SG	SG		-	-	-	-	-	
1916		P	SG		-	-	-	-	-	
1917		PTD	SO		-	-	-	-	-	
1918					-	-	-	-	-	
1919					-	-	-	-	-	
1920		Total Intangible Plant			B8	826,597,615	600,940,206	225,657,409	3,504,061	229,161,470
1921		Summary of Intangible Plant by Factor								
1922		S			8,537,148	6,683,427	1,853,722	-	1,853,722	
1923		DGP			-	-	-	-	-	
1924		DGU			-	-	-	-	-	
1925		SG			317,933,296	236,018,176	81,915,120	3,212,943	85,128,063	
1926		SO			375,574,099	273,113,275	102,460,824	291,118	102,751,942	
1927		CN			120,994,952	82,436,325	38,558,628	-	38,558,628	
1928		SSGCT			-	-	-	-	-	
1929		SSGCH			-	-	-	-	-	
1930		SE			3,558,119	2,689,003	869,115	-	869,115	
1931					826,597,615	600,940,206	225,657,409	3,504,061	229,161,470	
1932		Total Intangible Plant by Factor								
1933		Summary of Unclassified Plant (Account 106)								
1934		DP			22,162,058	16,070,948	6,091,110	-	6,091,110	
1935		DS0			-	-	-	-	-	
1936		GP			2,553,186	1,856,188	696,998	-	696,998	
1937		HP			-	-	-	-	-	
		NP			-	-	-	-	-	
		OP			(1,034,638)	(768,065)	(266,573)	-	(266,573)	
1940		TP			111,394,771	82,694,046	28,700,725	-	28,700,725	
1941		TS0			-	-	-	-	-	
1942		IP			-	-	-	-	-	
1943		MP			-	-	-	-	-	
1944		SP			6,661,824	4,945,413	1,716,411	-	1,716,411	
1945		Total Unclassified Plant by Factor				141,737,201	104,798,531	36,938,671	-	36,938,671
1946		Total Electric Plant In Service			B8	22,115,199,706	16,081,925,336	6,033,274,370	193,950,455	6,227,224,824

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1948	Summary of Electric Plant by Factor								
	S				6,080,163,665	4,191,747,626	1,888,416,039	10,496,691	1,898,912,730
	SE				288,346,675	217,914,355	70,432,319	49,381,920	119,814,239
1951	DGU				-	-	-	-	-
1952	DGP				-	-	-	-	-
1953	SG				15,026,969,417	11,155,289,360	3,871,680,057	133,739,868	4,005,419,925
1954	SO				632,853,720	460,204,131	172,649,588	331,976	172,981,564
1955	CN				145,800,459	99,336,821	46,463,638	-	46,463,638
1956	DEU				-	-	-	-	-
1957	SSGCH				-	-	-	-	-
1958	SSGCT				-	-	-	-	-
1959	Less Capital Leases				(58,934,229)	(42,566,958)	(16,367,271)	-	(16,367,271)
1960					<u>22,115,199,706</u>	<u>16,081,925,336</u>	<u>6,033,274,370</u>	<u>193,950,455</u>	<u>6,227,224,824</u>
1961	105	Plant Held For Future Use							
1962		DPW	S		7,140,616	2,886,510	4,254,106	(4,254,106)	(0)
1963		P	SG		-	-	-	-	-
1964		T	SG		2,473,367	1,836,107	637,260	(2,936,338)	(2,299,078)
1965		P	SG		8,923,302	6,624,224	2,299,078	-	2,299,078
1966		P	SE		14,487,997	10,949,121	3,538,876	(3,538,876)	-
1967		G	SG		-	-	-	-	-
1968									
1969									
1970		Total Plant Held For Future Use		B10	<u>33,025,282</u>	<u>22,295,962</u>	<u>10,729,320</u>	<u>(10,729,320)</u>	<u>(0)</u>
1971									
1972	114	Electric Plant Acquisition Adjustments							
1973		P	S		-	-	-	-	-
1974		P	SG		144,614,797	107,354,974	37,259,823	-	37,259,823
1975		P	SG		14,560,711	10,809,162	3,751,549	-	3,751,549
1976		Total Electric Plant Acquisition Adjustment		B15	<u>159,175,508</u>	<u>118,164,136</u>	<u>41,011,372</u>	<u>-</u>	<u>41,011,372</u>
1977									
1978	115	Accum Provision for Asset Acquisition Adjustments							
1979		P	S		-	-	-	-	-
1980		P	SG		(91,388,309)	(67,842,224)	(23,546,084)	-	(23,546,084)
1981		P	SG		(13,218,942)	(9,813,098)	(3,405,844)	-	(3,405,844)
1982				B15	<u>(104,607,250)</u>	<u>(77,655,322)</u>	<u>(26,951,928)</u>	<u>-</u>	<u>(26,951,928)</u>
1983									
1984	120	Nuclear Fuel							
1985		P	SE		-	-	-	-	-
1986		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1987									
1988	124	Weatherization							
1989		DMSC	S		1,973,241	1,973,241	0	-	0
1990		DMSC	SO		(4,454)	(3,239)	(1,215)	-	(1,215)
1991				B16	<u>1,968,788</u>	<u>1,970,003</u>	<u>(1,215)</u>	<u>-</u>	<u>(1,215)</u>
1992									
1993	182W	Weatherization							
1994		DMSC	S		(1,134,235)	(1,134,235)	-	-	-
1995		DMSC	SG		-	-	-	-	-
1996		DMSC	SGCT		-	-	-	-	-
1997		DMSC	SO		-	-	-	-	-
1998				B16	<u>(1,134,235)</u>	<u>(1,134,235)</u>	<u>-</u>	<u>-</u>	<u>-</u>
1999									
2000	186W	Weatherization							
2001		DMSC	S		-	-	-	-	-
2002		DMSC	CN		-	-	-	-	-
2003		DMSC	CNP		-	-	-	-	-
2004		DMSC	SG		-	-	-	-	-
2005		DMSC	SO		-	-	-	-	-
2006				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2007									
2008		Total Weatherization		B16	<u>834,553</u>	<u>835,768</u>	<u>(1,215)</u>	<u>-</u>	<u>(1,215)</u>

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2130	1869	Misc Deferred Debits-Trojan							
		P	S		-	-	-	-	-
2133		P	SG		-	-	-	-	-
2134				B15	-	-	-	-	-
2135					-	-	-	-	-
2136		Total Miscellaneous Rate Base		B15	10,428	7,638	2,790	(2,790)	0
2137									
2138		Total Rate Base Additions		B15	834,775,774	649,156,124	185,619,649	2,849,224	188,468,873
2139	235	Customer Service Deposits							
2140		CUST	S		-	-	-	-	-
2141		CUST	CN		-	-	-	-	-
2142		Total Customer Service Deposits		B15	-	-	-	-	-
2143									
2144	2281	Prop Ins	PTD	SO	-	-	-	-	-
2145	2282	Inj & Dam	PTD	SO	(7,138,255)	(5,190,859)	(1,947,396)	-	(1,947,396)
2146	2283	Pen & Ben	PTD	SO	(3,360,337)	(2,443,599)	(916,738)	-	(916,738)
2147	2283	Pen & Ben	PTD	S	-	-	-	-	-
2148	254	Reg Liab	PTD	SE	(3,405)	(2,574)	(832)	832	0
2149	254	Ins Prov	PTD	SO	-	-	-	-	-
2150				B15	(10,501,997)	(7,637,032)	(2,864,965)	832	(2,864,133)
2151									
2152	22841	Accum Misc Oper Provisions - Other							
2153		P	S		-	-	-	-	-
2154		P	SG		(1,493,846)	(1,108,959)	(384,888)	-	(384,888)
2155				B15	(1,493,846)	(1,108,959)	(384,888)	-	(384,888)
2156									
2157	22842	Prv-Trojan	P	TROJD	-	-	-	-	-
2158	230	ARO	P	TROJP	(1,667,997)	(1,241,632)	(426,366)	-	(426,366)
2159	254105	ARO	P	TROJP	(3,461,392)	(2,576,607)	(884,785)	-	(884,785)
2160	254		P	S	(27,501,341)	(24,991,676)	(2,509,665)	-	(2,509,665)
2161				B15	(32,630,731)	(28,809,915)	(3,820,815)	-	(3,820,815)
2162									
2163	252	Customer Advances for Construction							
2164		DPW	S		(10,996,874)	(6,619,724)	(4,377,150)	(368,264)	(4,745,414)
2165		DPW	SE		-	-	-	-	-
2166		T	SG		(13,097,481)	(9,722,931)	(3,374,550)	(465,216)	(3,839,766)
2167		DPW	SO		-	-	-	-	-
2168		CUST	CN		-	-	-	-	-
2169		Total Customer Advances for Construction		B19	(24,094,355)	(16,342,655)	(7,751,699)	(833,480)	(8,585,180)
2170									
2171	25398	SO2 Emissions							
2172		P	SE		-	-	-	(667,320)	(667,320)
2173				B19	-	-	-	(667,320)	(667,320)
2174									
2175	25399	Other Deferred Credits							
2176		P	S		(3,357,169)	(1,676,161)	(1,681,008)	-	(1,681,008)
2177		LABOR	SO		-	-	-	(97,622)	(97,622)
2178		P	SG		(7,487,772)	(5,558,557)	(1,929,215)	-	(1,929,215)
2179		P	SE		(2,814,250)	(2,126,834)	(687,416)	-	(687,416)
2180				B19	(13,659,191)	(9,361,551)	(4,297,640)	(97,622)	(4,395,262)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2242									
2244	108SP	Steam Prod Plant Accumulated Depr							
2245		P	S		-	-	-	-	-
2246		P	SG		(779,210,672)	(578,448,007)	(200,762,664)	-	(200,762,664)
2247		P	SG		(880,645,919)	(653,748,589)	(226,897,330)	-	(226,897,330)
2248		P	SG		(635,596,676)	(471,835,980)	(163,760,696)	(37,550,303)	(201,310,999)
2249		P	SG		-	-	-	-	-
2250		P	SG		(168,228,796)	(124,884,855)	(43,343,941)	-	(43,343,941)
2251				B17	(2,463,682,062)	(1,828,917,431)	(634,764,632)	(37,550,303)	(672,314,935)
2252									
2253	108NP	Nuclear Prod Plant Accumulated Depr							
2254		P	SG		-	-	-	-	-
2255		P	SG		-	-	-	-	-
2256		P	SG		-	-	-	-	-
2257				B17	-	-	-	-	-
2258									
2259									
2260	108HP	Hydraulic Prod Plant Accum Depr							
2261		P	S		-	-	-	-	-
2262		P	SG		(153,958,966)	(114,291,629)	(39,667,337)	-	(39,667,337)
2263		P	SG		(29,283,314)	(21,738,505)	(7,544,810)	-	(7,544,810)
2264		P	SG		(65,012,731)	(48,262,281)	(16,750,449)	4,034,682	(12,715,768)
2265		P	SG		(17,486,803)	(12,981,350)	(4,505,453)	(261,853)	(4,767,306)
2266				B17	(265,741,815)	(197,273,765)	(68,468,049)	3,772,829	(64,695,220)
2267									
2268	108OP	Other Production Plant - Accum Depr							
2269		P	S		-	-	-	-	-
2270		P	SG		(1,506,193)	(1,118,124)	(388,069)	-	(388,069)
2271		P	SG		(225,445,477)	(167,359,729)	(58,085,748)	-	(58,085,748)
2272		P	SG		(190,504,834)	(141,421,499)	(49,083,335)	5,699,955	(43,383,379)
2273		P	SG		(21,791,205)	(16,176,728)	(5,614,477)	-	(5,614,477)
2274				B17	(439,247,709)	(326,076,081)	(113,171,628)	5,699,955	(107,471,673)
2275									
2276	108EP	Experimental Plant - Accum Depr							
2277		P	SG		-	-	-	-	-
2278		P	SG		-	-	-	-	-
2281				B17	(3,168,671,586)	(2,352,267,276)	(816,404,309)	(28,077,519)	(844,481,828)
2282									
2283									
2284		S			-	-	-	-	-
2285		DGP			-	-	-	-	-
2286		DGU			-	-	-	-	-
2287		SG			(3,168,671,586)	(2,352,267,276)	(816,404,309)	(28,077,519)	(844,481,828)
2288		SSGCH			-	-	-	-	-
2289		SSGCT			-	-	-	-	-
2290					(3,168,671,586)	(2,352,267,276)	(816,404,309)	(28,077,519)	(844,481,828)
2291									
2292									
2293	108TP	Transmission Plant Accumulated Depr							
2294		T	SG		(374,414,791)	(277,947,284)	(96,467,507)	-	(96,467,507)
2295		T	SG		(397,338,607)	(294,964,807)	(102,373,800)	-	(102,373,800)
2296		T	SG		(424,868,460)	(315,401,628)	(109,466,833)	(285,850)	(109,752,682)
2297				B17	(1,196,621,858)	(888,313,719)	(308,308,140)	(285,850)	(308,593,989)

13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2446									
111HP	Accum Prov for Amort-Hydro								
	P	SG			-	-	-	-	-
2449	P	SG			-	-	-	-	-
2450	P	SG			(239,546)	(177,827)	(61,719)	-	(61,719)
2451	P	SG			(460,259)	(341,674)	(118,585)	-	(118,585)
2452				B18	(699,805)	(519,501)	(180,304)	-	(180,304)
2453									
2454									
111IP	Accum Prov for Amort-Intangible Plant								
2455	I-SITUS	S			(1,119,247)	(1,066,378)	(52,868)	-	(52,868)
2456	P	SG			-	-	-	-	-
2457	P	SG			-	-	-	-	-
2458	P	SG			(357,775)	(265,595)	(92,180)	-	(92,180)
2459	P	SE			(1,456,973)	(1,101,089)	(355,884)	-	(355,884)
2460	I-SG	SG			(48,348,475)	(35,891,550)	(12,456,925)	(138,822)	(12,595,747)
2461	I-SG	SG			(19,513,838)	(14,486,122)	(5,027,716)	-	(5,027,716)
2462	I-SG	SG			(3,531,515)	(2,621,624)	(909,890)	-	(909,890)
2463	CUST	CN			(97,865,122)	(66,677,501)	(31,187,622)	-	(31,187,622)
2464	P	SG			-	-	-	-	-
2465	P	SG			(176,228)	(130,823)	(45,405)	-	(45,405)
2466	PTD	SO			(267,479,951)	(194,508,422)	(72,971,529)	(14,119)	(72,985,648)
2467				B18	(439,849,124)	(316,749,104)	(123,100,020)	(152,941)	(123,252,961)
2468	111IP	Less Non-Utility Plant							
2469	NUTIL	OTH			-	-	-	-	-
2470					(439,849,124)	(316,749,104)	(123,100,020)	(152,941)	(123,252,961)
2471									
111390	Accum Amtr - Capital Lease								
2472	G-SITUS	S			(5,440,667)	(3,487,234)	(1,953,433)	-	(1,953,433)
2473	P	SG			(3,500,718)	(2,598,762)	(901,956)	-	(901,956)
2474	P	SG			(3,500,718)	(2,598,762)	(901,956)	-	(901,956)
2475	PTD	SO			1,052,673	765,492	287,181	-	287,181
2476					(7,888,712)	(5,320,504)	(2,568,208)	-	(2,568,208)
2477									
2478	Remove Capital Lease Amtr				7,888,712	5,320,504	2,568,208	-	2,568,208
2479									
2480	Total Accum Provision for Amortization			B18	(471,109,212)	(337,260,067)	(133,849,145)	(152,941)	(134,002,086)
2481									
2482									
2483									
2484									
2485	Summary of Amortization by Factor								
2486	S				(22,916,726)	(14,347,709)	(8,569,017)	-	(8,569,017)
2487	DGP				-	-	-	-	-
2488	DGU				-	-	-	-	-
2489	SE				(1,456,973)	(1,101,089)	(355,884)	-	(355,884)
2490	SO				(277,769,523)	(201,990,884)	(75,778,639)	(14,119)	(75,792,759)
2491	CN				(100,726,349)	(68,626,912)	(32,099,436)	-	(32,099,436)
2492	SSGCT				-	-	-	-	-
2493	SSGCH				-	-	-	-	-
2494	SG				(76,128,353)	(56,513,977)	(19,614,376)	(138,822)	(19,753,198)
2495	Less Capital Lease				7,888,712	5,320,504	2,568,208	-	2,568,208
2496	Total Provision For Amortization by Factor				(471,109,212)	(337,260,067)	(133,849,145)	(152,941)	(134,002,086)

13 MONTH AVERAGE FACTORS

2010 PROTOCOL

DESCRIPTION	FACTOR	California	Oregon	Washington	Montana	Utah	Idaho	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs	S										Situs
System Generation	SG	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.5
System Generation (Pac. Power Costs on SG)	SG-P	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.5
System Generation (R.M.P. Costs on SG)	SG-U	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.5
Divisional Generation - Pac. Power	DGP	3.3212%	53.9319%	16.1183%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	82.8063%	10.9223%	0.6891%			Pg 10.5
System Capacity	SC	1.6375%	27.0488%	8.0075%	0.0000%	42.3243%	5.3410%	0.3625%			Pg 10.5
System Energy	SE	1.5922%	24.4809%	7.5457%	0.0000%	42.0735%	6.2744%	0.3191%			Pg 10.5
Divisional Energy - Pac. Power	DEP	3.3114%	50.9132%	15.6928%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.5
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	81.0409%	12.0855%	0.6147%			Pg 10.5
System Overhead	SO	2.2646%	27.7213%	7.7279%	0.0000%	42.1813%	5.4593%	0.2497%			Pg 10.17
Gross Plant-System	GPS	2.2646%	27.7213%	7.7279%	0.0000%	42.1813%	5.4593%	0.2497%			Pg 10.16
System Net Plant	SNP	2.1048%	26.8289%	7.5691%	0.0000%	43.3755%	5.3971%	0.2585%			Pg 10.17
Seasonal System Capacity Combustion Turbine	SSCCT	1.6364%	27.0104%	8.0027%	0.0000%	42.3745%	5.3422%	0.3628%			Pg 10.7
Seasonal System Energy Combustion Turbine	SSECT	1.5920%	24.4717%	7.5427%	0.0000%	42.0866%	6.2825%	0.3191%			Pg 10.7
Seasonal System Capacity Cholla	SSCCH	1.6248%	27.7493%	8.3566%	0.0000%	40.9678%	5.2745%	0.3455%			Pg 10.7
Seasonal System Energy Cholla	SSECH	1.5442%	25.0878%	7.8316%	0.0000%	41.3161%	5.8765%	0.3142%			Pg 10.10
Seasonal System Generation Cholla	SSGCH	1.6046%	27.0839%	8.2253%	0.0000%	41.0549%	5.4250%	0.3377%			Pg 10.7
Seasonal System Capacity Purchases	SSCP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.8
Seasonal System Energy Purchases	SSEP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.8
Seasonal System Generation Contracts	SSGC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.8
Seasonal System Generation Combustion Turbine	SSGCT	1.6253%	26.3757%	7.8877%	0.0000%	42.3025%	5.5773%	0.3519%			Pg 10.7
Mid-Columbia	MC	1.0957%	46.0123%	9.7199%	0.0000%	28.4748%	3.7559%	0.2370%			Pg 10.8
Division Net Plant Distribution	SNPD	3.5278%	27.6447%	6.5621%	0.0000%	47.4317%	4.6495%	0.0000%			Pg 10.15
System Net Hydro Plant-Pac. Power	SNPPH-P	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.14
System Net Hydro Plant-R.M.P.	SNPPH-U	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.14
Customer - System	CN	2.4845%	30.6171%	6.9520%	0.0000%	48.6747%	3.8442%	0.0000%	0.00%	0.00%	Pg 10.19
Excise Tax - superfund	EXCTAX	-1.4693%	6.0213%	0.2679%	0.0000%	48.7299%	3.8437%	0.7532%	17.5477%	8.8895%	Pg 10.19
Interest	INT	2.1048%	26.8289%	7.5691%	0.0000%	43.3755%	5.3971%	0.2585%		0.0000%	Pg 10.17
CIAC	CIAC	3.5278%	27.6447%	6.5621%	0.0000%	47.4317%	4.6495%	0.0000%			Pg 10.19
Bad Debt Expense	BADDEBT	3.1881%	49.6820%	14.1891%	0.0000%	25.2966%	2.1867%	0.0000%	0.0000%	0.0000%	Pg 10.19
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%	0.0000%					0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	0.0000%					1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	0.0000%					1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%	0.0000%					2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	0.0000%					2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.0000%	46.94%	13.98%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.0000%	0.00%	0.00%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.14
System Net Transmission Plant	SNPT	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.15
System Net Production Plant	SNPP	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.15
System Net Hydro Plant	SNPPH	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.14
System Net Nuclear Plant	SNPPN	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.14
System Net Other Production Plant	SNPPPO	1.6262%	26.4068%	7.8921%	0.0000%	42.2616%	5.5744%	0.3517%			Pg 10.15
System Net General Plant	SNPG	2.2517%	29.5307%	7.7533%	0.0000%	39.8383%	6.3940%	0.1414%			Pg 10.16
System Net Intangible Plant	SNPI	1.8805%	26.9747%	7.7984%	0.0000%	42.5787%	5.5064%	0.2952%			Pg 10.16
Trojan Plant Allocator	TROJP	1.6210%	26.1142%	7.8394%	0.0000%	42.2330%	5.6807%	0.3468%			Pg 10.20
Trojan Decommissioning Allocator	TROJD	1.6201%	26.0626%	7.8302%	0.0000%	42.2280%	5.6995%	0.3459%			Pg 10.20
Income Before Taxes	IBT	-1.6876%	4.8392%	0.1997%	0.0000%	48.8316%	3.7174%	0.7703%	18.7696%	9.0551%	Pg 10.17
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	0.0000%	41.7699%	4.9355%	0.3225%	0.0000%	5.6810%	Pg 10.18
DIT Balance	DITBAL	2.2670%	27.4426%	6.2029%	0.0000%	42.9038%	5.6472%	0.2815%	0.0000%	1.4072%	Pg 10.18
Tax Depreciation	TAXDEPR	2.1438%	26.4383%	5.7471%	0.0000%	42.7144%	5.4448%	0.2857%	0.0000%	2.7531%	Pg 10.21
SCHMAT Depreciation Expense	SCHMDEXF	2.3837%	28.3058%	8.0779%	0.0000%	41.1233%	5.3533%	0.2414%	0.0000%	0.0000%	Pg 10.21
SCHMDT Amortization Expense	SCHMAEXP	2.3585%	27.6720%	7.6315%	0.0000%	41.2300%	5.1402%	0.2627%	0.4742%	0.0000%	Pg 10.21
System Generation Cholla Transaction	SGCT	1.6319%	26.5000%	7.9199%	0.0000%	42.4108%	5.5941%				Pg 10.5

CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR

STEAM:

STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Wyo-UPL	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	6,065,742,528	98,640,299	1,601,768,708	478,712,263	790,864,410	2,563,480,711	172,815,820	21,332,926
SSGCH	0	0	0	0	0	0	0	0
	<u>6,065,742,528</u>	<u>98,640,299</u>	<u>1,601,768,708</u>	<u>478,712,263</u>	<u>790,864,410</u>	<u>2,563,480,711</u>	<u>172,815,820</u>	<u>21,332,926</u>

LESS ACCUMULATED DEPRECIATION

DGP	(779,210,672)	(12,671,420)	(205,764,631)	(61,495,802)	(101,595,144)	(329,307,009)	(22,200,074)	(2,740,447)
DGU	(880,645,919)	(14,320,947)	(232,550,437)	(69,501,137)	(114,820,488)	(372,175,181)	(25,090,011)	(3,097,190)
SG	(635,596,676)	(10,335,989)	(167,840,765)	(50,161,694)	(82,870,446)	(268,613,416)	(18,108,444)	(2,235,363)
SSGCH	(168,228,796)	(2,735,714)	(44,423,848)	(13,276,724)	(21,934,028)	(71,096,205)	(4,792,916)	(591,653)
	<u>(2,463,682,062)</u>	<u>(40,064,070)</u>	<u>(650,579,680)</u>	<u>(194,435,357)</u>	<u>(321,220,106)</u>	<u>(1,041,191,810)</u>	<u>(70,191,446)</u>	<u>(8,664,652)</u>

TOTAL NET STEAM PLANT

SNPPS

SYSTEM NET PLANT PRODUCTION STEAM

	3,602,060,466	58,576,228	951,189,028	284,276,906	469,644,303	1,522,288,900	102,624,375	12,668,274
	100.0000%	1.6262%	26.4068%	7.8921%	13.0382%	42.2616%	2.8490%	0.3517%

HYDRO:

HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Wyo-UPL	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	672,434,306	10,935,037	177,568,406	53,068,944	87,673,415	284,181,593	19,157,966	2,364,919
	<u>672,434,306</u>	<u>10,935,037</u>	<u>177,568,406</u>	<u>53,068,944</u>	<u>87,673,415</u>	<u>284,181,593</u>	<u>19,157,966</u>	<u>2,364,919</u>

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

DGP	(153,958,966)	(2,503,660)	(40,655,642)	(12,150,540)	(20,073,497)	(65,065,545)	(4,386,362)	(541,466)
DGU	(29,283,314)	(476,201)	(7,732,787)	(2,311,058)	(3,818,021)	(12,375,601)	(834,295)	(102,988)
SG	(83,199,338)	(1,352,977)	(21,970,286)	(6,566,145)	(10,847,707)	(35,161,384)	(2,370,388)	(292,608)
	<u>(266,441,619)</u>	<u>(4,332,838)</u>	<u>(70,358,715)</u>	<u>(21,027,742)</u>	<u>(34,739,225)</u>	<u>(112,602,529)</u>	<u>(7,591,045)</u>	<u>(937,062)</u>

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH

SYSTEM NET PLANT PRODUCTION HYDRO

	405,992,687	6,602,199	107,209,691	32,041,201	52,934,190	171,579,064	11,566,920	1,427,857
	100.0000%	1.6262%	26.4068%	7.8921%	13.0382%	42.2616%	2.8490%	0.3517%

OTHER:

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Wyo-UPL	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	3,307,423,735	53,784,885	873,384,886	261,023,987	431,228,940	1,397,770,662	94,230,038	11,632,051
SSGCT	0	0	0	0	0	0	0	0
	<u>3,307,423,735</u>	<u>53,784,885</u>	<u>873,384,886</u>	<u>261,023,987</u>	<u>431,228,940</u>	<u>1,397,770,662</u>	<u>94,230,038</u>	<u>11,632,051</u>

LESS ACCUMULATED DEPRECIATION

DGP	(225,445,477)	(3,666,164)	(59,532,944)	(17,792,301)	(29,394,061)	(95,276,898)	(6,423,046)	(792,881)
DGU	(1,506,193)	(24,494)	(397,737)	(118,870)	(196,381)	(636,541)	(42,912)	(5,297)
SG	(190,504,834)	(3,097,964)	(50,306,237)	(15,034,763)	(24,838,425)	(80,510,418)	(5,427,571)	(669,996)
SSGCT	(21,791,205)	(354,366)	(5,754,361)	(1,719,776)	(2,841,184)	(9,209,315)	(620,842)	(76,639)
	<u>(439,247,709)</u>	<u>(7,142,988)</u>	<u>(115,991,279)</u>	<u>(34,665,709)</u>	<u>(57,270,050)</u>	<u>(185,633,172)</u>	<u>(12,514,371)</u>	<u>(1,544,813)</u>

TOTAL NET OTHER PRODUCTION PLANT

SNPPO

SYSTEM NET PLANT PRODUCTION OTHER

	2,868,176,027	46,641,897	757,393,606	226,358,278	373,958,890	1,212,137,489	81,715,666	10,087,238
	100.0000%	1.6262%	26.4068%	7.8921%	13.0382%	42.2616%	2.8490%	0.3517%

PRODUCTION:
TOTAL PRODUCTION PLANT

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	10,045,600,570	163,360,221	2,652,721,999	792,805,194	1,309,766,764	4,245,432,966	286,203,823	35,329,897
SSGCH	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10,045,600,570	163,360,221	2,652,721,999	792,805,194	1,309,766,764	4,245,432,966	286,203,823	35,329,897
LESS ACCUMULATED DEPRECIATION								
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG-P	(3,169,371,390)	(51,539,896)	(836,929,674)	(250,128,808)	(413,229,382)	(1,339,427,512)	(90,296,862)	(11,146,528)
SSGCH	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(3,169,371,390)	(51,539,896)	(836,929,674)	(250,128,808)	(413,229,382)	(1,339,427,512)	(90,296,862)	(11,146,528)
TOTAL NET PRODUCTION PLANT	6,876,229,180	111,820,325	1,815,792,325	542,676,386	896,537,383	2,906,005,453	195,906,961	24,183,369
SNPP								
SYSTEM NET PRODUCTION PLANT	100.0000%	1.6262%	26.4068%	7.8921%	13.0382%	42.2616%	2.8490%	0.3517%

TRANSMISSION:
TRANSMISSION PLANT

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	4,431,697,426	72,067,674	1,170,269,629	349,752,383	577,814,134	1,872,906,873	126,261,117	15,586,068
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,431,697,426	72,067,674	1,170,269,629	349,752,383	577,814,134	1,872,906,873	126,261,117	15,586,068
LESS ACCUMULATED DEPRECIATION								
DGP	(374,414,791)	(6,088,684)	(98,870,978)	(29,549,054)	(48,816,997)	(158,233,735)	(10,667,251)	(1,316,799)
DGU	(397,338,607)	(6,461,468)	(104,924,425)	(31,358,216)	(51,805,853)	(167,921,709)	(11,320,361)	(1,397,421)
SG	(424,868,460)	(6,909,154)	(112,194,179)	(33,530,889)	(55,395,253)	(179,556,270)	(12,104,700)	(1,494,242)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(1,196,621,858)	(19,459,306)	(315,989,582)	(94,438,159)	(156,018,103)	(505,711,714)	(34,092,312)	(4,208,462)
TOTAL NET TRANSMISSION PLANT	3,235,075,568	52,608,369	854,280,047	255,314,224	421,796,032	1,367,195,158	92,168,805	11,377,606
SNPT								
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.6262%	26.4068%	7.8921%	13.0382%	42.2616%	2.8490%	0.3517%

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>Wyo-UPL</u>	<u>FERC</u>
S	2,828,756,773	220,808,087	1,727,011,539	401,447,762	479,489,385	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(1,239,520,239)	(99,360,764)	(775,311,924)	(175,541,612)	(189,305,938)	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,589,236,534	121,447,323	951,699,615	225,906,150	290,183,447	0	0	0
DNPDP								
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.6419%	59.8841%	14.2148%	18.2593%	0.0000%	0.0000%	0.0000%

DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

S	2,735,603,554	0	0	0	0	2,360,081,551	97,091,159	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(882,233,576)	0	0	0	0	(727,193,149)	(36,672,136)	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,853,369,978	0	0	0	0	1,632,888,402	60,419,023	0
DNPDU								
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.1037%	3.2600%	0.0000%

TOTAL NET DISTRIBUTION PLANT

DNPDP	3,442,606,513	121,447,323	951,699,615	225,906,150	290,183,447	1,632,888,402	60,419,023	0
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.5278%	27.6447%	6.5621%	8.4292%	47.4317%	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>Wyo-UPL</u>	<u>FERC</u>
S	507,266,189	13,618,477	159,550,778	43,357,140	60,843,777	184,113,428	12,005,914	0
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SE	671,971	10,699	164,505	50,705	97,199	282,722	21,835	2,145
SG	231,738,125	3,768,495	61,194,631	18,288,920	30,214,510	97,936,272	6,602,327	815,012
SO	257,279,621	5,826,396	71,321,307	19,882,284	30,489,870	108,523,922	6,547,817	642,432
CN	24,805,506	616,303	7,594,736	1,724,478	1,631,814	12,074,018	210,576	0
DEU	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0
Remove Capita	<u>(58,934,229)</u>	<u>(730,514)</u>	<u>(16,598,175)</u>	<u>(3,132,094)</u>	<u>(6,446,165)</u>	<u>(28,587,611)</u>	<u>(1,099,694)</u>	<u>(127,586)</u>
	962,827,183	23,109,856	283,227,782	80,171,432	116,831,004	374,342,752	24,288,775	1,332,002

LESS ACCUMULATED DEPRECIATION

S	(171,537,153)	(5,650,443)	(53,006,196)	(18,840,817)	(24,716,552)	(54,590,054)	(4,200,006)	0
DGP	(2,829,803)	(46,018)	(747,261)	(223,330)	(368,956)	(1,195,920)	(80,622)	(9,952)
DGU	(4,652,034)	(75,651)	(1,228,454)	(367,142)	(606,542)	(1,966,025)	(132,539)	(16,361)
SE	(317,477)	(5,055)	(77,721)	(23,956)	(45,922)	(133,574)	(10,316)	(1,013)
SG	(53,147,081)	(864,271)	(14,034,445)	(4,194,401)	(6,929,429)	(22,460,814)	(1,514,185)	(186,916)
SO	(88,110,858)	(1,995,373)	(24,425,493)	(6,809,109)	(10,441,902)	(37,166,317)	(2,242,439)	(220,014)
CN	(10,498,023)	(260,828)	(3,214,194)	(729,822)	(690,605)	(5,109,887)	(89,119)	0
SSGCT	(43,930)	(714)	(11,600)	(3,467)	(5,728)	(18,565)	(1,252)	(154)
SSGCH	<u>(1,936,789)</u>	<u>(31,496)</u>	<u>(511,444)</u>	<u>(152,853)</u>	<u>(252,523)</u>	<u>(818,518)</u>	<u>(55,180)</u>	<u>(6,812)</u>
	(333,073,147)	(8,929,848)	(97,256,808)	(31,344,897)	(44,058,159)	(123,459,674)	(8,325,657)	(441,223)

TOTAL NET GENERAL PLANT

SNPG

SYSTEM NET GENERAL PLANT

	629,754,036	14,180,008	185,970,974	48,826,536	72,772,845	250,883,077	15,963,118	890,779
	100.0000%	2.2517%	29.5307%	7.7533%	11.5558%	39.8383%	2.5348%	0.1414%

MINING:

GENERAL MINING PLANT

LESS ACCUMULATED DEPRECIATION

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>
SE	284,116,585	4,523,803	69,554,249	21,438,541	41,096,853	119,537,813	9,232,052	906,741
SE	<u>(156,981,748)</u>	<u>(2,499,518)</u>	<u>(38,430,518)</u>	<u>(11,845,348)</u>	<u>(22,707,072)</u>	<u>(66,047,727)</u>	<u>(5,100,947)</u>	<u>(500,998)</u>
	127,134,837	2,024,285	31,123,731	9,593,194	18,389,781	53,490,085	4,131,105	405,743
SNPM	100.0000%	1.5922%	24.4809%	7.5457%	14.4648%	42.0735%	3.2494%	0.3191%

SYSTEM NET PLANT MINING

INTANGIBLE:
INTANGIBLE PLANT

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>
S	8,537,148	216,407	1,853,722	627,316	1,409,278	3,002,833	0	0
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SE	3,558,119	56,654	871,059	268,484	514,674	1,497,025	115,617	11,356
CN	120,994,952	3,006,168	37,045,192	8,411,563	7,959,571	58,893,989	1,027,135	0
SG	317,933,296	5,170,189	83,956,021	25,091,498	41,452,819	134,363,743	9,058,067	1,118,156
SO	375,574,099	8,505,311	104,114,098	29,023,950	44,508,793	158,422,087	9,558,435	937,815
SSGCT	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0
	<u>826,597,615</u>	<u>16,954,729</u>	<u>227,840,091</u>	<u>63,422,812</u>	<u>95,845,137</u>	<u>356,179,678</u>	<u>19,759,254</u>	<u>2,067,327</u>

LESS ACCUMULATED AMORTIZATION

S	(1,119,247)	0	(52,868)	(1,914)	(263,220)	(34,282)	0	0
DGP	0	0	0	0	0	0	0	0
DGU	(357,775)	(5,818)	(94,477)	(28,236)	(46,648)	(151,202)	(10,193)	(1,258)
SE	(1,456,973)	(23,198)	(356,680)	(109,939)	(210,748)	(612,999)	(47,343)	(4,650)
CN	(97,865,122)	(2,431,498)	(29,963,500)	(6,803,579)	(6,437,991)	(47,635,603)	(830,784)	0
SG	(71,393,827)	(1,160,997)	(18,852,828)	(5,634,446)	(9,308,479)	(30,172,184)	(2,034,043)	(251,089)
SO	(267,479,951)	(6,057,394)	(74,148,973)	(20,670,554)	(31,698,698)	(112,826,556)	(6,807,417)	(667,902)
SSGCT	0	0	0	0	0	0	0	0
SSGCH	(176,228)	(2,866)	(46,536)	(13,908)	(22,977)	(74,477)	(5,021)	(620)
	<u>(439,849,124)</u>	<u>(9,681,771)</u>	<u>(123,515,862)</u>	<u>(33,262,576)</u>	<u>(47,988,760)</u>	<u>(191,507,302)</u>	<u>(9,734,802)</u>	<u>(925,519)</u>

TOTAL NET INTANGIBLE PLANT

SNPI 386,748,491 7,272,957 104,324,229 30,160,236 47,856,376 164,672,375 10,024,453 1,141,808

SYSTEM NET INTANGIBLE PLANT

100.0000% 1.8805% 26.9747% 7.7984% 12.3740% 42.5787% 2.5920% 0.2952%

GROSS PLANT:

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>
PRODUCTION PLANT	10,045,600,570	163,360,221	2,652,721,999	792,805,194	1,309,766,764	4,245,432,966	286,203,823	35,329,897
TRANSMISSION PLANT	4,431,697,426	72,067,674	1,170,269,629	349,752,383	577,814,134	1,872,906,873	126,261,117	15,586,068
DISTRIBUTION PLANT	5,564,360,327	220,808,087	1,727,011,539	401,447,762	479,489,385	2,360,081,551	97,091,159	0
GENERAL PLANT	1,246,943,768	27,633,658	352,782,030	101,609,973	157,927,857	493,880,564	33,520,827	2,238,743
INTANGIBLE PLANT	<u>826,597,615</u>	<u>16,954,729</u>	<u>227,840,091</u>	<u>63,422,812</u>	<u>95,845,137</u>	<u>356,179,678</u>	<u>19,759,254</u>	<u>2,067,327</u>

TOTAL GROSS PLANT

GPS 22,115,199,706 500,824,370 6,130,625,290 1,709,038,124 2,620,843,277 9,328,481,631 562,836,180 55,222,035

GROSS PLANT-SYSTEM FACTOR

100.0000% 2.2646% 27.7213% 7.7279% 11.8509% 42.1813% 2.5450% 0.2497%

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(3,169,371,390)	(51,539,896)	(836,929,674)	(250,128,808)	(413,229,382)	(1,339,427,512)	(90,296,862)	(11,146,528)
TRANSMISSION PLANT	(1,196,621,858)	(19,459,306)	(315,989,582)	(94,438,159)	(156,018,103)	(505,711,714)	(34,092,312)	(4,208,462)
DISTRIBUTION PLANT	(2,121,753,814)	(99,360,764)	(775,311,924)	(175,541,612)	(189,305,938)	(727,193,149)	(36,672,136)	0
GENERAL PLANT	(490,054,895)	(11,429,366)	(135,687,326)	(43,190,244)	(66,765,231)	(189,507,402)	(13,426,604)	(942,221)
INTANGIBLE PLANT	<u>(439,849,124)</u>	<u>(9,681,771)</u>	<u>(123,515,862)</u>	<u>(33,262,576)</u>	<u>(47,988,760)</u>	<u>(191,507,302)</u>	<u>(9,734,802)</u>	<u>(925,519)</u>
	<u>(7,417,651,081)</u>	<u>(191,471,103)</u>	<u>(2,187,434,368)</u>	<u>(596,561,399)</u>	<u>(873,307,414)</u>	<u>(2,953,347,080)</u>	<u>(184,222,717)</u>	<u>(17,222,729)</u>

NET PLANT

SNP 14,697,548,625 309,353,266 3,943,190,922 1,112,476,725 1,747,535,863 6,375,134,551 378,613,463 37,999,306

SYSTEM NET PLANT FACTOR (SNP)

100.0000% 2.1048% 26.8289% 7.5691% 11.8900% 43.3755% 2.5760% 0.2585%

NON-UTILITY RELATED INTEREST PERCENTAGE

INT 0.0000%

INTEREST FACTOR SNP - NON-UTILITY

100.0000% 2.1048% 26.8289% 7.5691% 11.8900% 43.3755% 2.5760% 0.2585%

TOTAL GROSS PLANT (LESS SO FACTOR)

SO 21,482,345,986 486,492,662 5,955,189,885 1,660,131,890 2,545,844,614 9,061,535,622 546,729,929 53,641,788

SYSTEM OVERHEAD FACTOR (SO)

100.0000% 2.2646% 27.7213% 7.7279% 11.8509% 42.1813% 2.5450% 0.2497%



IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Wyo-UPL	FERC	OTHER	NON-UTILITY
INCOME BEFORE STATE TAXES	(506,420,418)	7,431,225	(30,556,928)	(1,380,259)	(64,989,953)	(246,757,860)	(13,081,902)	(3,813,105)	(88,810,550)	(44,990,259)
Interest Synchronization	22,647,487	732,792	7,146,164	413,942	2,517,072	10,523,606	548,344	86,379	(1,991,891)	1,184,209
	(483,772,931)	8,164,016	(23,410,764)	(966,317)	(62,472,881)	(236,234,254)	(12,533,558)	(3,726,726)	(90,802,441)	(43,806,050)
INCOME BEFORE TAXES (FACTOR)	100.0000%	-1.6876%	4.8392%	0.1997%	12.9137%	48.8316%	2.5908%	0.7703%	18.7696%	9.0551%

See Calculation of EXCTAX

DITEXP:	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power										
Production S	0	0	0	0	0	0	0	0	0	0
Transmission S	0	0	0	0	0	0	0	0	0	0
Distribution S	0	0	0	0	0	0	0	0	0	0
General S	0	0	0	0	0	0	0	0	0	0
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)	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)	(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	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	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%	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-PP&L</u>	<u>Utah</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									
<hr/>											
Total Pacific Power		114,414,228	5,991,481	62,544,130	15,908,029	23,848,900	2,938,447	(1,356)	(165)		3,184,599
<hr/>											
Rocky Mountain Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Utility Plant	NUTIL	0									
<hr/>											
Total Rocky Mountain Power		176,392,884	455	(84,996)	1,533	(32,531)	142,242,390	8,529,183	874,400		0
<hr/>											
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									
<hr/>											
Total PC (Post Merger)		3,076,410,699	70,342,315	861,594,120	192,954,803	361,663,462	1,299,484,962	72,278,237	8,604,895		44,197,787
<hr/>											
Total Deferred Taxes		3,367,217,811	76,334,251	924,053,254	208,864,365	385,479,831	1,444,665,799	80,806,064	9,479,130	0	47,382,386
<hr/>											
Percentage of Total (DITBAL)		100.0000%	2.2670%	27.4426%	6.2029%	11.4480%	42.9038%	2.3898%	0.2815%	0.0000%	1.4072%

<u>BADDEBT</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NUTIL</u>
Account 904 Balance		14,586,410	465,032	7,246,818	2,069,677	790,532	3,689,869	5,525	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT			3.1881%	49.6820%	14.1891%	5.4196%	25.2966%	0.0379%	0.0000%	0.0000%	0.0000%

Customer Factors	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Wyo-UPL	FERC	OTHER	NON-UTILITY
Total Electric Customers	1,898,165	47,161	581,164	131,960	124,870	923,927	16,114	0	0	0
CN										
Customer System factor - CN		2.4845%	30.6171%	6.9520%	6.5784%	48.6747%	0.8489%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	837,994	0	581,164	131,960	124,870	0	0	0	0	0
CNP										
Customer Service Pacific Power factor - CNP		0.00%	69.35%	15.75%	14.90%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	1,013,011	0	0	0	0	923,927	16,114	0	0	0
CNU										
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	0.00%	91.21%	1.59%	0.00%	0.00%	0.00%
CIAC										
TOTAL NET DISTRIBUTION PLANT	3,442,606,513	121,447,323	951,699,615	225,906,150	290,183,447	1,632,888,402	60,419,023	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.53%	27.64%	6.56%	8.43%	47.43%	1.76%	0.00%	0.00%	0.00%

0.00% 0.00%

EXCTAX	TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Wyo-UPL	FERC	OTHER	NON-UTILITY
Excise Tax (Superfund)										
Total Taxable Income	(483,131,123)	7,098,690	(29,091,002)	(1,294,092)	(62,000,580)	(235,429,195)	(12,479,499)	(3,638,943)	(84,778,551)	(42,947,701)
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other	(483,131,123)	7,098,690	(29,091,002)	(1,294,092)	(62,000,580)	(235,429,195)	(12,479,499)	(3,638,943)	(84,778,551)	(42,947,701)
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	-1.4693%	6.0213%	0.2679%	12.8331%	48.7299%	2.5830%	0.7532%	17.5477%	8.8895%



Trojan Allocators			<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Premerger												
Dec 1991 Plant			16,918,976									
Dec 1992 Plant			17,094,202									
Average		SG	17,006,589	276,559	4,490,897	1,342,171	2,217,355	7,187,259	484,526	59,811	0	0
Dec 1991 Reserve												
Dec 1992 Reserve			(7,851,432)									
Average		SG	(8,142,731)	(132,416)	(2,150,235)	(642,630)	(1,061,667)	(3,441,250)	(231,990)	(28,638)	0	0
Postmerger												
Dec 1991 Plant			4,284,960									
Dec 1992 Plant			3,485,613									
Average		SG	3,885,287	63,182	1,025,980	306,629	506,572	1,641,985	110,694	13,664	0	0
Dec 1991 Reserve												
Dec 1992 Reserve			(129,394)									
Average		SG	(185,002)	(3,008)	(48,853)	(14,600)	(24,121)	(78,185)	(5,271)	(651)	0	0
Net Plant			12,564,143	204,316	3,317,789	991,570	1,638,140	5,309,810	357,958	44,187	0	0
Division Net Plant Nuclear Pacific Power		DNPPNP	100.0000%	1.6262%	26.4068%	7.8921%	13.0382%	42.2616%	2.8490%	0.3517%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power		DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant		SNNP	100.0000%	1.6262%	26.4068%	7.8921%	13.0382%	42.2616%	2.8490%	0.3517%	0.0000%	0.0000%
Account 182.22			<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Pre-merger (101)												
		SG	17,094,202	277,984	4,514,032	1,349,085	2,228,778	7,224,286	487,022	60,119	0	0
		(108) SG	(8,434,030)	(137,153)	(2,227,158)	(665,619)	(1,099,647)	(3,564,357)	(240,289)	(29,662)	0	0
Post-merger (101)												
		SG	3,485,613	56,683	920,439	275,087	454,462	1,473,076	99,307	12,259	0	0
		(108) SG	(240,609)	(3,913)	(63,537)	(18,989)	(31,371)	(101,685)	(6,855)	(846)	0	0
		(107) SG	1,778,549	28,923	469,658	140,364	231,891	751,644	50,672	6,255	0	0
		(120) SE	1,975,759	31,459	483,683	149,085	285,789	831,271	64,200	6,306	0	0
		(228) SG	7,220,849	117,424	1,906,795	569,874	941,470	3,051,647	205,725	25,395	0	0
		(228) SG	1,472,376	23,944	388,807	116,201	191,972	622,250	41,949	5,178	0	0
		(228) SNNP	3,531,000	57,421	932,424	278,669	460,379	1,492,258	100,600	12,418	0	0
		(228) SE	1,743,025	27,753	426,708	131,523	252,125	733,352	56,638	5,563	0	0
Total Acct 182.22			29,626,734	480,523	7,751,853	2,325,280	3,915,848	12,513,741	858,967	102,985	0	0
Revised Study (228)												
		SNNP	112,680	1,832	29,755	8,893	14,691	47,620	3,210	396	0	0
		(228) SE	941,950	14,998	230,598	71,077	136,251	396,311	30,608	3,006	0	0
December 1993 Adj.			1,054,630	16,830	260,353	79,969	150,942	443,932	33,818	3,402	0	0
Adjusted Acct 182.22			30,681,364	497,354	8,012,205	2,405,249	4,066,790	12,957,673	892,785	106,388	0	0
TROJP			100.0000%	1.6210%	26.1142%	7.8394%	13.2549%	42.2330%	2.9099%	0.3468%	0.0000%	0.0000%
Trojan Plant Allocator												

Account 228.42

		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Plant - Premerger	SG	7,220,849	117,424	1,906,795	569,874	941,470	3,051,647	205,725	25,395	0	0
- Postmerger	SG	1,472,376	23,944	388,807	116,201	191,972	622,250	41,949	5,178	0	0
Storage Facility	SE	1,743,025	27,753	426,708	131,523	252,125	733,352	56,638	5,563	0	0
Transition Costs	SNNP	3,531,000	57,421	932,424	278,669	460,379	1,492,258	100,600	12,418	0	0
Total Acct 228.42		13,967,250	226,542	3,654,735	1,096,267	1,845,945	5,899,507	404,911	48,555	0	0
Transition Costs	SNNP	112,680	1,832	29,755	8,893	14,691	47,620	3,210	396	0	0
Storage Facility	SE	941,950	14,998	230,598	71,077	136,251	396,311	30,608	3,006	0	0
December 1993 Adj.		1,054,630	16,830	260,353	79,969	150,942	443,932	33,818	3,402	0	0
Adjusted Acct 228.42		15,021,880	243,372	3,915,088	1,176,236	1,996,888	6,343,438	438,729	51,957	0	0
TROJD		100.0000%	1.6201%	26.0626%	7.8302%	13.2932%	42.2280%	2.9206%	0.3459%	0.0000%	0.0000%
Trojan Decommissioning Allocator											

<u>SCHMA</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Amortization Expense :											
Amortization of Limited Term Plant	Acct 404	46,046,214	1,132,777	12,880,265	3,538,883	5,920,544	19,016,006	1,088,050	116,493	0	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,523,970	89,830	1,458,704	435,955	720,227	2,334,519	157,380	19,428	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	381,918	2,662	37,219	(10,108)	21,766	69,351	4,778	569	246,352	0
Total Amortization Expense :		51,952,102	1,225,269	14,376,188	3,964,730	6,662,537	21,419,876	1,250,208	136,490	246,352	0
Schedule M Amortization Factor		100.0000%	2.3585%	27.6720%	7.6315%	12.8244%	41.2300%	2.4065%	0.2627%	0.4742%	0.0000%

<u>SCHMD</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Depreciation Expense :											
Steam	Acct 403.1	130,792,923	2,126,937	34,538,230	10,322,261	17,053,059	55,275,201	3,726,351	459,992	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	20,965,101	340,932	5,536,213	1,654,579	2,733,474	8,860,190	597,305	73,733	0	0
Other	Acct 403.4	115,613,863	1,880,097	30,529,926	9,124,320	15,073,981	48,860,285	3,293,893	406,608	0	0
Transmission	Acct 403.5	84,638,037	1,376,373	22,350,200	6,679,688	11,035,287	35,769,401	2,411,377	297,668	0	0
Distribution	Acct 403.6	150,336,410	6,366,636	49,132,306	12,515,157	13,708,240	58,684,536	2,770,685	0	0	0
General	Acct 403.7&8	36,180,390	745,809	10,347,362	3,205,812	4,805,277	14,010,219	956,200	62,234	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		538,526,724	12,836,784	152,434,236	43,501,816	64,409,319	221,459,831	13,755,812	1,300,236	0	0
Schedule M Depreciation Factor		100.0000%	2.3837%	28.3058%	8.0779%	11.9603%	41.1233%	2.5543%	0.2414%	0.0000%	0.0000%



TAXDEPR

		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Wyo-UPL</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining	S	0									
Intangible	S	0									
Non-Utility Plant	NUTIL	0									
Total		1,645,881,324	35,283,637	435,143,123	94,590,201	195,791,773	703,028,719	42,414,091	4,701,594	0	45,312,796
Tax Depreciation Factor		100.0000%	2.1438%	26.4383%	5.7471%	11.8959%	42.7144%	2.5770%	0.2857%	0.0000%	2.7531%

**PacifiCorp
Results of Operations
December 2011
COINCIDENTAL PEAKS**

			METERED LOADS (CP)									
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total
Jan-11	11	18	147	2,442	757	1,114	3,516	476	229	30	3,486	8,682
Feb-11	2	8	154	2,510	787	1,147	3,300	467	236	28	3,272	8,602
Mar-11	3	8	139	2,218	663	1,032	3,038	414	226	25	3,013	7,731
Apr-11	8	9	153	2,200	565	997	2,972	394	236	27	2,946	7,518
May-11	13	15	119	1,602	477	907	2,957	348	234	21	2,936	6,643
Jun-11	27	17	131	1,874	590	1,036	3,961	654	230	33	3,928	8,476
Jul-11	6	17	150	2,139	723	1,060	4,221	747	221	37	4,184	9,261
Aug-11	24	16	142	2,217	716	977	4,551	535	216	44	4,507	9,353
Sep-11	8	17	120	2,213	666	1,001	3,816	420	222	36	3,780	8,458
Oct-11	27	8	124	2,118	657	1,037	2,972	405	230	25	2,947	7,543
Nov-11	29	18	119	2,121	642	1,127	3,383	427	199	26	3,357	8,018
Dec-11	13	18	139	2,423	798	1,122	3,636	448	221	28	3,608	8,786
			1,636	26,078	8,040	12,556	42,323	5,735	2,702	360	41,963	99,071

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-11	11	18	-	-	-	-	(83)	-	-	-	(83)	(83)
Feb-11	2	8	-	-	-	-	-	-	-	-	-	-
Mar-11	3	8	-	-	-	-	-	-	-	-	-	-
Apr-11	8	9	-	-	-	-	-	-	-	-	-	-
May-11	13	15	-	-	-	-	-	-	-	-	-	-
Jun-11	27	17	-	-	-	-	(139)	(140)	-	-	(139)	(279)
Jul-11	6	17	-	-	-	-	(137)	(140)	-	-	(137)	(277)
Aug-11	24	16	-	-	-	-	(138)	(140)	-	-	(138)	(278)
Sep-11	8	17	-	-	-	-	-	-	-	-	-	-
Oct-11	27	8	-	-	-	-	-	-	-	-	-	-
Nov-11	29	18	-	-	-	-	-	-	-	-	-	-
Dec-11	13	18	-	-	-	-	(108)	-	-	-	(108)	(108)
			-	-	-	-	(604)	(419)	-	-	(604)	(1,024)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES									
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-11	11	18	147	2,442	757	1,114	3,433	476	229	30	3,403	8,599
Feb-11	2	8	154	2,510	787	1,147	3,300	467	236	28	3,272	8,602
Mar-11	3	8	139	2,218	663	1,032	3,038	414	226	25	3,013	7,731
Apr-11	8	9	153	2,200	565	997	2,972	394	236	27	2,946	7,518
May-11	13	15	119	1,602	477	907	2,957	348	234	21	2,936	6,643
Jun-11	27	17	131	1,874	590	1,036	3,823	514	230	33	3,790	8,198
Jul-11	6	17	150	2,139	723	1,060	4,084	607	221	37	4,047	8,984
Aug-11	24	16	142	2,217	716	977	4,413	395	216	44	4,369	9,076
Sep-11	8	17	120	2,213	666	1,001	3,816	420	222	36	3,780	8,458
Oct-11	27	8	124	2,118	657	1,037	2,972	405	230	25	2,947	7,543
Nov-11	29	18	119	2,121	642	1,127	3,383	427	199	26	3,357	8,018
Dec-11	13	18	139	2,423	798	1,122	3,528	448	221	28	3,500	8,679
			1,636	26,078	8,040	12,556	41,719	5,316	2,702	360	41,359	98,047

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-11	11	18	-	12	-	-	-	-	-	-	-	12
Feb-11	2	8	-	11	-	-	-	-	-	-	-	11
Mar-11	3	8	-	11	-	-	-	-	-	-	-	11
Apr-11	8	9	-	11	-	-	-	-	-	-	-	11
May-11	13	15	-	13	-	-	-	-	-	-	-	13
Jun-11	27	17	-	14	-	-	-	-	-	-	-	14
Jul-11	6	17	-	15	-	-	-	-	-	-	-	15
Aug-11	24	16	-	15	-	-	-	-	-	-	-	15
Sep-11	8	17	-	15	-	-	-	-	-	-	-	15
Oct-11	27	8	-	11	-	-	-	-	-	-	-	11
Nov-11	29	18	-	12	-	-	-	-	-	-	-	12
Dec-11	13	18	-	12	-	-	-	-	-	-	-	12
			-	152	-	-	-	-	-	-	-	152

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment									
			Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-11	11	18	147	2,454	757	1,114	3,433	476	229	30	3,403	8,611
Feb-11	2	8	154	2,521	787	1,147	3,300	467	236	28	3,272	8,612
Mar-11	3	8	139	2,228	663	1,032	3,038	414	226	25	3,013	7,741
Apr-11	8	9	153	2,211	565	997	2,972	394	236	27	2,946	7,529
May-11	13	15	119	1,615	477	907	2,957	348	234	21	2,936	6,657
Jun-11	27	17	131	1,888	590	1,036	3,823	514	230	33	3,790	8,212
Jul-11	6	17	150	2,154	723	1,060	4,084	607	221	37	4,047	8,999
Aug-11	24	16	142	2,232	716	977	4,413	395	216	44	4,369	9,091
Sep-11	8	17	120	2,229	666	1,001	3,816	420	222	36	3,780	8,473
Oct-11	27	8	124	2,129	657	1,037	2,972	405	230	25	2,947	7,554
Nov-11	29	18	119	2,133	642	1,127	3,383	427	199	26	3,357	8,030
Dec-11	13	18	139	2,435	798	1,122	3,528	448	221	28	3,500	8,690
			1,636	26,230	8,040	12,556	41,719	5,316	2,702	360	41,359	98,199

PacifiCorp
Results of Operations
December 2011

ENERGY

		METERED LOADS (MWH)									
		Non-FERC					FERC				
Month	Year	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
Jan	2011	86,809	1,373,203	435,016	764,671	2,154,456	300,879	162,134	17,845	2,136,611	5,277,167
Feb	2011	78,646	1,235,510	374,011	691,128	1,898,986	260,406	153,151	15,238	1,883,748	4,691,840
Mar	2011	82,828	1,260,931	368,693	716,292	2,009,192	274,689	167,488	16,230	1,992,962	4,880,113
Apr	2011	75,189	1,140,565	330,808	677,345	1,866,735	259,461	163,794	14,248	1,852,487	4,513,896
May	2011	80,029	1,092,584	316,579	688,098	1,884,113	280,701	170,530	12,354	1,871,759	4,512,634
Jun	2011	81,654	1,058,140	320,864	674,795	2,006,237	353,088	153,806	13,603	1,992,634	4,648,584
Jul	2011	89,112	1,152,920	363,479	720,960	2,377,351	496,921	157,487	17,789	2,359,562	5,358,229
Aug	2011	89,268	1,226,225	392,504	658,728	2,486,889	346,769	156,116	20,398	2,468,491	5,356,499
Sep	2011	70,654	1,135,068	356,351	668,398	2,034,460	277,691	148,411	16,982	2,017,478	4,691,032
Oct	2011	63,779	1,118,985	345,195	721,730	1,951,940	270,551	156,698	14,712	1,937,228	4,628,879
Nov	2011	70,916	1,218,712	394,413	751,631	2,010,311	275,111	159,186	13,577	1,996,734	4,880,282
Dec	2011	80,903	1,443,400	458,522	794,852	2,192,228	300,367	166,015	14,800	2,177,428	5,436,287
		949,787	14,456,243	4,456,437	8,528,627	24,872,898	3,696,633	1,914,816	187,776	24,685,122	58,875,442

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
		Non-FERC					FERC				
Month	Year	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan	2011	-	-	-	-	(6,488)	-	-	-	(6,488)	(6,488)
Feb	2011	-	-	-	-	-	-	-	-	-	-
Mar	2011	-	-	-	-	-	-	-	-	-	-
Apr	2011	-	-	-	-	-	-	-	-	-	-
May	2011	-	-	-	-	-	-	-	-	-	-
Jun	2011	-	-	-	-	(7,863)	-	-	-	(7,863)	(7,863)
Jul	2011	-	-	-	-	(797)	-	-	-	(797)	(797)
Aug	2011	-	-	-	-	(5,646)	-	-	-	(5,646)	(5,646)
Sep	2011	-	-	-	-	(3,961)	-	-	-	(3,961)	(3,961)
Oct	2011	-	-	-	-	-	-	-	-	-	-
Nov	2011	-	-	-	-	-	-	-	-	-	-
Dec	2011	-	-	-	-	(7,662)	-	-	-	(7,662)	(7,662)
		-	-	-	-	(32,417)	-	-	-	(32,417)	(32,417)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC					FERC				
Month	Year	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
Jan	2011	86,809	1,373,203	435,016	764,671	2,147,968	300,879	162,134	17,845	2,130,123	5,270,679
Feb	2011	78,646	1,235,510	374,011	691,128	1,898,986	260,406	153,151	15,238	1,883,748	4,691,840
Mar	2011	82,828	1,260,931	368,693	716,292	2,009,192	274,689	167,488	16,230	1,992,962	4,880,113
Apr	2011	75,189	1,140,565	330,808	677,345	1,866,735	259,461	163,794	14,248	1,852,487	4,513,896
May	2011	80,029	1,092,584	316,579	688,098	1,884,113	280,701	170,530	12,354	1,871,759	4,512,634
Jun	2011	81,654	1,058,140	320,864	674,795	1,998,375	353,088	153,806	13,603	1,984,771	4,640,722
Jul	2011	89,112	1,152,920	363,479	720,960	2,376,554	496,921	157,487	17,789	2,358,765	5,357,431
Aug	2011	89,268	1,226,225	392,504	658,728	2,481,243	346,769	156,116	20,398	2,460,845	5,350,853
Sep	2011	70,654	1,135,068	356,351	668,398	2,030,499	277,691	148,411	16,982	2,013,517	4,687,071
Oct	2011	63,779	1,118,985	345,195	721,730	1,951,940	270,551	156,698	14,712	1,937,228	4,628,879
Nov	2011	70,916	1,218,712	394,413	751,631	2,010,311	275,111	159,186	13,577	1,996,734	4,880,282
Dec	2011	80,903	1,443,400	458,522	794,852	2,184,566	300,367	166,015	14,800	2,169,766	5,428,625
		949,787	14,456,243	4,456,437	8,528,627	24,840,481	3,696,633	1,914,816	187,776	24,652,705	58,843,024

+ plus

		Adjustments for Ancillary Services Contracts Including Reserves (Additions to Load)									
		Non-FERC					FERC				
Month	Year	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
Jan	2011	-	8,074	-	-	279	194	-	-	279	6,548
Feb	2011	-	7,201	-	-	363	303	-	-	363	7,867
Mar	2011	-	8,022	-	-	194	-	-	-	194	8,216
Apr	2011	-	7,687	-	-	535	85	-	-	535	8,307
May	2011	-	8,116	-	-	118	261	-	-	118	8,496
Jun	2011	-	8,273	-	-	397	287	-	-	397	8,958
Jul	2011	-	8,915	-	-	390	236	-	-	390	9,540
Aug	2011	-	9,174	-	-	136	74	-	-	136	9,384
Sep	2011	-	8,662	-	-	305	108	-	-	305	9,075
Oct	2011	-	8,325	-	-	29	52	-	-	29	8,406
Nov	2011	-	7,727	-	-	442	738	-	-	442	8,907
Dec	2011	-	7,947	-	-	577	884	-	-	577	9,409
		-	98,124	-	-	3,766	3,223	-	-	3,766	105,112

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC					FERC				
Month	Year	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
Jan	2011	86,809	1,381,277	435,016	764,671	2,148,247	301,073	162,134	17,845	2,130,403	5,279,227
Feb	2011	78,646	1,242,711	374,011	691,128	1,899,349	260,709	153,151	15,238	1,884,111	4,699,707
Mar	2011	82,828	1,268,953	368,693	716,292	2,009,386	274,689	167,488	16,230	1,993,156	4,888,329
Apr	2011	75,189	1,148,251	330,808	677,345	1,867,271	259,546	163,794	14,248	1,853,022	4,522,203
May	2011	80,029	1,100,701	316,579	688,098	1,884,231	280,962	170,530	12,354	1,871,877	4,521,130
Jun	2011	81,654	1,066,413	320,864	674,795	1,998,772	353,375	153,806	13,603	1,985,168	4,649,679
Jul	2011	89,112	1,161,834	363,479	720,960	2,376,944	497,156	157,487	17,789	2,359,154	5,366,971
Aug	2011	89,268	1,235,399	392,504	658,728	2,481,378	346,844	156,116	20,398	2,460,981	5,360,237
Sep	2011	70,654	1,143,731	356,351	668,398	2,030,804	277,799	148,411	16,982	2,013,822	4,696,146
Oct	2011	63,779	1,127,310	345,195	721,730	1,951,969	270,803	156,698	14,712	1,937,257	4,637,285
Nov	2011	70,916	1,226,440	394,413	751,631	2,010,753	275,849	159,186	13,577	1,997,176	4,889,189
Dec	2011	80,903	1,451,348	458,522	794,852	2,185,143	301,250	166,015	14,800	2,170,343	5,438,034
		949,787	14,554,367	4,456,437	8,528,627	24,844,247	3,699,856	1,914,816	187,776	24,856,471	58,948,137

1 JAM Dec 2011 Results OR 13MA
 2 CP ALLOCATION FACTOR

4 75.00% Demand Percentage
 5 25.00% Energy Percentage

MONTH	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-11	146.8	2,435.3	769.1	0.0	1,097.2	3,362.6	472.4	226.8	30.4	
Feb-11	152.1	2,612.8	769.4	0.0	1,113.6	3,208.7	442.4	231.5	28.5	
Mar-11	136.0	2,229.3	670.1	0.0	1,030.9	3,018.7	413.3	226.0	25.3	
Apr-11	150.1	2,291.5	543.9	0.0	992.2	2,887.0	388.7	235.4	26.6	
May-11	130.6	1,762.6	490.0	0.0	905.0	3,525.5	384.1	233.8	21.2	
Jun-11	133.1	2,061.8	594.1	0.0	1,050.1	4,050.2	539.8	230.8	33.0	
Jul-11	149.7	2,380.8	740.8	0.0	1,036.6	4,032.8	602.9	220.8	37.1	
Aug-11	141.8	2,252.8	702.4	0.0	971.0	4,372.9	382.9	216.1	43.7	
Sep-11	119.6	2,146.9	622.3	0.0	1,002.6	3,830.9	423.5	221.9	36.4	
Oct-11	123.4	2,105.0	644.9	0.0	1,046.8	2,952.0	399.9	228.0	24.6	
Nov-11	114.8	2,214.3	641.0	0.0	1,123.8	3,360.3	423.1	201.5	25.8	
Dec-11	129.3	2,386.4	769.6	0.0	1,114.3	3,457.7	434.5	225.9	27.7	
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Total	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	
Juris % by Division	3.3244%	54.9141%	16.2568%	0.0000%	25.5046%	83.4083%	10.5256%	5.3516%	0.7145%	200.00%
Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Subtotal	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	
System Capacity Factor	1.6375%	27.0488%	8.0075%	0.0000%	12.5627%	42.3243%	5.3410%	2.7156%	0.3625%	100.00%

35 ENERGY ALLOCATION NOTE

MONTH	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jan-11	84,868	1,376,774	440,060	0	762,772	2,100,357	297,401	161,770	17,845	
Feb-11	74,541	1,180,898	365,676	0	682,337	1,874,610	255,371	151,471	15,238	
Mar-11	81,924	1,250,941	366,720	0	718,089	1,999,888	274,579	167,848	16,230	
Apr-11	73,924	1,107,815	322,359	0	675,046	1,847,979	258,376	163,374	14,248	
May-11	81,177	1,101,397	323,363	0	686,138	1,970,743	297,968	169,927	12,354	
Jun-11	82,702	1,091,145	328,227	0	680,864	2,093,197	371,303	154,230	13,603	
Jul-11	90,676	1,215,782	378,710	0	715,133	2,399,608	494,992	157,147	17,789	
Aug-11	88,786	1,233,901	376,679	0	653,558	2,399,352	332,085	155,820	20,398	
Sep-11	68,852	1,110,433	350,582	0	672,516	2,003,043	274,695	148,915	16,982	
Oct-11	65,056	1,143,671	353,654	0	722,604	1,929,686	265,452	157,058	14,712	
Nov-11	72,062	1,220,025	389,683	0	749,838	1,994,994	274,247	158,859	13,577	
Dec-11	72,262	1,371,120	443,969	0	791,799	2,141,477	295,206	165,435	14,800	
Load Curtailment	0	0	0	0	0	0	0	0	0	
Total	936,829	14,403,902	4,439,681	0	8,510,696	24,754,936	3,691,675	1,911,854	187,776	
Juris % by Division	3.3114%	50.9132%	15.6928%	0.0000%	30.0826%	81.0409%	12.0855%	6.2589%	0.6147%	200.00%

55											
56	Total Hydro Adjustment	0	0	0	0	0	0	0	0	0	
57											
58	Off-System Sales	0	0	0	0	0	0	0	0	0	
59	Subtotal	936,829	14,403,902	4,439,681	0	8,510,696	24,754,936	3,691,675	1,911,854	187,776	
60	System Energy Factor	1.5922%	24.4809%	7.5457%	0.0000%	14.4648%	42.0735%	6.2744%	3.2494%	0.3191%	100.00%
61	Divisional Energy - Pacific	3.3114%	50.9132%	15.6928%	0.0000%	30.0826%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
62	Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.0409%	12.0855%	6.2589%	0.6147%	100.00%
63											
64	System Generation Factor	1.6262%	26.4068%	7.8921%	0.0000%	13.0382%	42.2616%	5.5744%	2.8490%	0.3517%	100.00%
65	Divisional Generation - Pacific	3.3212%	53.9319%	16.1183%	0.0000%	26.6286%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
66	Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.8063%	10.9223%	5.5823%	0.6891%	100.00%
67											
68	System Capacity (kw)										
69	Accord	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	99,373.7
70	Modified Accord	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	99,373.7
71	Rolled-In	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	99,373.7
72	Rolled-In with Hydro Adj.	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	99,373.7
73	Rolled-In with Off-Sys Adj.	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	99,373.7
74											
75	System Capacity Factor										
76	Accord	1.6375%	27.0488%	8.0075%	0.0000%	12.5627%	42.3243%	5.3410%	2.7156%	0.3625%	100.00%
77	Modified Accord	1.6375%	27.0488%	8.0075%	0.0000%	12.5627%	42.3243%	5.3410%	2.7156%	0.3625%	100.00%
78	Rolled-In	1.6375%	27.0488%	8.0075%	0.0000%	12.5627%	42.3243%	5.3410%	2.7156%	0.3625%	100.00%
79	Rolled-In with Hydro Adj.	1.6375%	27.0488%	8.0075%	0.0000%	12.5627%	42.3243%	5.3410%	2.7156%	0.3625%	100.00%
80	Rolled-In with Off-Sys Adj.	1.6375%	27.0488%	8.0075%	0.0000%	12.5627%	42.3243%	5.3410%	2.7156%	0.3625%	100.00%
81											
82	System Energy (kwh)										
83	Accord	936,829	14,403,902	4,439,681	0	8,510,696	24,754,936	3,691,675	1,911,854	187,776	58,837,347
84	Modified Accord	936,829	14,403,902	4,439,681	0	8,510,696	24,754,936	3,691,675	1,911,854	187,776	58,837,347
85	Rolled-In	936,829	14,403,902	4,439,681	0	8,510,696	24,754,936	3,691,675	1,911,854	187,776	58,837,347
86	Rolled-In with Hydro Adj.	936,829	14,403,902	4,439,681	0	8,510,696	24,754,936	3,691,675	1,911,854	187,776	58,837,347
87	Rolled-In with Off-Sys Adj.	936,829	14,403,902	4,439,681	0	8,510,696	24,754,936	3,691,675	1,911,854	187,776	58,837,347
88											
89	System Energy Factor										
90	Accord	1.5922%	24.4809%	7.5457%	0.0000%	14.4648%	42.0735%	6.2744%	3.2494%	0.3191%	100.00%
91	Modified Accord	1.5922%	24.4809%	7.5457%	0.0000%	14.4648%	42.0735%	6.2744%	3.2494%	0.3191%	100.00%
92	Rolled-In	1.5922%	24.4809%	7.5457%	0.0000%	14.4648%	42.0735%	6.2744%	3.2494%	0.3191%	100.00%
93	Rolled-In with Hydro Adj.	1.5922%	24.4809%	7.5457%	0.0000%	14.4648%	42.0735%	6.2744%	3.2494%	0.3191%	100.00%
94	Rolled-In with Off-Sys Adj.	1.5922%	24.4809%	7.5457%	0.0000%	14.4648%	42.0735%	6.2744%	3.2494%	0.3191%	100.00%
95											
96	System Generation Factor										
97	Accord	1.6262%	26.4068%	7.8921%	0.0000%	13.0382%	42.2616%	5.5744%	2.8490%	0.3517%	100.00%
98	Modified Accord	1.6262%	26.4068%	7.8921%	0.0000%	13.0382%	42.2616%	5.5744%	2.8490%	0.3517%	100.00%
99	Rolled-In	1.6262%	26.4068%	7.8921%	0.0000%	13.0382%	42.2616%	5.5744%	2.8490%	0.3517%	100.00%
100	Rolled-In with Hydro Adj.	1.6262%	26.4068%	7.8921%	0.0000%	13.0382%	42.2616%	5.5744%	2.8490%	0.3517%	100.00%
101	Rolled-In with Off-Sys Adj.	1.6262%	26.4068%	7.8921%	0.0000%	13.0382%	42.2616%	5.5744%	2.8490%	0.3517%	100.00%
102											
103											
104											

105 JAM Dec 2011 Results OR 13MA

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

107
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111 Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

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114		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border		Utah	FERC		
115	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDAHO	WYO	FERC	Loads		Division	Division	Input	Input
117	Jan-11	147.4	2,454.4	756.6		1,113.9	3,403.1	476.1	229.4	30.4	0.0		4,472.3	4,139.0	3,433.4	30.4
118	Feb-11	153.7	2,521.0	786.8		1,147.3	3,271.5	467.1	236.4	28.5	0.0		4,608.8	4,003.5	3,300.0	28.5
119	Mar-11	139.2	2,228.3	663.4		1,031.7	3,013.1	414.2	226.0	25.3	0.0		4,062.7	3,678.6	3,038.4	25.3
120	Apr-11	152.9	2,210.7	565.2		997.3	2,945.7	394.0	236.2	26.6	0.0		3,926.1	3,602.5	2,972.3	26.6
121	May-11	118.6	1,614.9	476.8		907.1	2,935.6	348.1	234.4	21.2	0.0		3,117.3	3,539.3	2,956.7	21.2
122	Jun-11	131.2	1,888.2	589.7		1,035.7	3,789.7	513.7	230.3	33.0	0.0		3,644.9	4,566.7	3,822.7	33.0
123	Jul-11	149.7	2,154.2	722.9		1,059.5	4,047.2	607.1	221.1	37.1	0.0		4,086.3	4,912.6	4,084.3	37.1
124	Aug-11	141.8	2,232.0	715.5		977.4	4,368.9	395.4	216.2	43.7	0.0		4,066.7	5,024.3	4,412.6	43.7
125	Sep-11	120.1	2,228.7	665.5		1,000.7	3,779.6	420.5	221.7	36.4	0.0		4,015.0	4,458.1	3,816.0	36.4
126	Oct-11	124.2	2,128.8	657.0		1,037.3	2,947.2	404.9	230.1	24.6	0.0		3,947.4	3,606.8	2,971.8	24.6
127	Nov-11	119.0	2,133.2	641.7		1,126.8	3,356.9	426.9	199.3	25.8	0.0		4,020.7	4,008.9	3,382.7	25.8
128	Dec-11	138.7	2,435.0	798.3		1,121.6	3,500.4	447.7	221.0	27.7	0.0		4,493.5	4,196.7	3,528.1	27.7
129	Total Coin. Peak	1,636.3	26,229.6	8,039.5		12,556.3	41,358.8	5,315.7	2,702.1	360.3	0.0		48,461.8	49,736.9	41,719.1	360.3
130																
131	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
132																
133	Coincidental System Peaks Temperature Adjustment															
134		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border		Pac. Power	R.M.P.	Utah	FERC
135	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	Loads		Division	Division	Input	Input
136																
137	Jan-11	(0.6)	(19.2)	12.5		(16.7)	(40.4)	(3.7)	(2.6)	-	-		(24.0)	(46.7)	(40.4)	-
138	Feb-11	(1.6)	91.8	(17.3)		(33.7)	(62.8)	(24.7)	(4.9)	-	-		39.1	(92.4)	(62.8)	-
139	Mar-11	(3.2)	0.9	6.7		(0.9)	5.6	(0.9)	0.0	-	-		3.5	4.7	5.6	-
140	Apr-11	(2.9)	80.8	(21.3)		(5.1)	(58.7)	(5.3)	(0.8)	-	-		51.5	(64.8)	(58.7)	-
141	May-11	12.1	147.7	13.1		(2.1)	589.9	36.0	(0.7)	-	-		170.8	625.2	589.9	-
142	Jun-11	1.8	173.5	4.4		14.3	260.5	26.1	0.5	-	-		194.1	287.1	260.5	-
143	Jul-11	-	226.6	17.9		(22.9)	(14.4)	(4.2)	(0.3)	-	-		221.6	(19.0)	(14.4)	-
144	Aug-11	0.1	20.8	(13.2)		(6.4)	4.0	(12.5)	(0.1)	-	-		1.3	(8.6)	4.0	-
145	Sep-11	(0.5)	(81.8)	(43.3)		1.9	51.3	3.0	0.3	-	-		(123.7)	54.6	51.3	-
146	Oct-11	(0.8)	(23.8)	(12.1)		9.5	4.8	(5.0)	(2.1)	-	-		(27.2)	(2.3)	4.8	-
147	Nov-11	(4.2)	81.1	(0.8)		(2.9)	3.4	(3.8)	2.2	-	-		73.3	1.8	3.4	-
148	Dec-11	(9.3)	(48.7)	(28.7)		(7.3)	(42.7)	(13.2)	5.0	-	-		(94.0)	(50.8)	(42.7)	-
149	Total Adj.	(9.1)	649.8	(82.2)	-	(72.3)	700.4	(8.1)	(3.5)	-	-		486.2	688.8	700.4	-
150	Net Coin. Peak	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	0.0		48,948	50,426	42,420	360

Note: In the past the Company has calculated the coincidental peaks using metered loads. Due to the growing participation in the Company's Class 1 DSM programs, the jurisdictional coincidental peaks for the June 2011 Results of Operations report were calculated using monthly actual (metered) energy, adjusted to reflect normal temperatures and class 1 DSM programs.

Input Range for Expected Owned			Input Range for Firm Off-system			Hydro Data Input			Firm Off-system Data		
Hydro Peak at time of system peak			sales for resale peak at system peak								
MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Rolled-In Data Input	Pac. Power	R.M.P.	Pac. Power	R.M.P.	
157	Jan-09	0	0	Jul-08	0	0	0	0	0	0	
158	Feb-09	0	0	Aug-08	0	0	0	0	0	0	
159	Mar-09	0	0	Sep-08	0	0	0	0	0	0	
160	Apr-09	0	0	Oct-08	0	0	0	0	0	0	
161	May-09	0	0	Nov-08	0	0	0	0	0	0	
162	Jun-09	0	0	Dec-08	0	0	0	0	0	0	
163	Jul-09	0	0	Jan-09	0	0	0	0	0	0	
164	Aug-09	0	0	Feb-09	0	0	0	0	0	0	
165	Sep-09	0	0	Mar-09	0	0	0	0	0	0	
166	Oct-09	0	0	Apr-09	0	0	0	0	0	0	
167	Nov-09	0	0	May-09	0	0	0	0	0	0	
168	Dec-09	0	0	Jun-09	0	0	0	0	0	0	
169	Total Pk	0.0	0.0	Total Pk	0.0	0.0	0.0	0.0	0.0	0.0	

176 JAM Dec 2011 Results OR 13MA
 177 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC		
182	Jan-12	18,890	8.52%	12.5	207.6	65.6	0.0	93.5	286.6	40.3	19.3	2.6	
183	Feb-12	16,250	7.33%	11.2	191.6	56.4	0.0	81.7	235.3	32.4	17.0	2.1	
184	Mar-12	18,890	8.52%	11.6	190.0	57.1	0.0	87.9	257.3	35.2	19.3	2.2	
185	Apr-12	18,281	8.25%	12.4	189.0	44.9	0.0	81.8	238.2	32.1	19.4	2.2	
186	May-12	18,890	8.52%	11.1	150.2	41.8	0.0	77.1	300.5	32.7	19.9	1.8	
187	Jun-12	18,281	8.25%	11.0	170.1	49.0	0.0	86.6	334.1	44.5	19.0	2.7	
188	Jul-12	18,890	8.52%	12.8	202.9	63.1	0.0	88.4	343.8	51.4	18.8	3.2	
189	Aug-12	18,890	8.52%	12.1	192.0	59.9	0.0	82.8	372.8	32.6	18.4	3.7	
190	Sep-12	18,281	8.25%	9.9	177.1	51.3	0.0	82.7	316.0	34.9	18.3	3.0	
191	Oct-12	18,890	8.52%	10.5	179.4	55.0	0.0	89.2	251.6	34.1	19.4	2.1	
192	Nov-12	18,281	8.25%	9.5	182.7	52.9	0.0	92.7	277.2	34.9	16.6	2.1	
193	Dec-12	18,890	8.52%	11.0	203.4	65.6	0.0	95.0	294.7	37.0	19.3	2.4	
195		221,603	100.00%	135	2,236	663	-	1,039	3,508	442	225	30	
197	SSCCT Factor			1.64%	27.01%	8.00%	0.00%	12.56%	42.37%	5.34%	2.72%	0.36%	100.00%
198	SSGCT Factor			1.63%	26.38%	7.89%	0.00%	13.03%	42.30%	5.58%	2.85%	0.35%	100.00%

203 JAM Dec 2011 Results OR 13MA

204 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IWAPS

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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					
Jan-12	224,366	142,455	366,821	14.71%	21.6	358.3	113.1	0.0	161.4	494.7	69.5	33.4	4.5					
Feb-12	207,639	68,775	276,414	11.09%	16.9	289.6	85.3	0.0	123.5	355.7	49.0	25.7	3.2					
Mar-12	211,897	-	211,897	8.50%	11.6	189.5	56.9	0.0	87.6	256.5	35.1	19.2	2.1					
Apr-12	99,487	-	99,487	3.99%	6.0	91.4	21.7	0.0	39.6	115.2	15.5	9.4	1.1					
May-12	210,235	(77,860)	132,375	5.31%	6.9	93.6	26.0	0.0	48.0	187.2	20.4	12.4	1.1					
Jun-12	199,593	(137,860)	61,733	2.48%	3.3	51.0	14.7	0.0	26.0	100.3	13.4	5.7	0.8					
Jul-12	215,503	(142,470)	73,033	2.93%	4.4	69.7	21.7	0.0	30.4	118.1	17.7	6.5	1.1					
Aug-12	231,500	(142,560)	88,940	3.57%	5.1	80.4	25.1	0.0	34.6	156.0	13.7	7.7	1.6					
Sep-12	213,581	(68,810)	144,771	5.81%	6.9	124.7	36.1	0.0	58.2	222.4	24.6	12.9	2.1					
Oct-12	225,524	78,180	303,704	12.18%	15.0	256.4	78.6	0.0	127.5	359.6	48.7	27.8	3.0					
Nov-12	220,239	137,820	358,059	14.36%	16.5	318.0	92.0	0.0	161.4	482.6	60.8	28.9	3.7					
Dec-12	233,524	142,650	376,174	15.09%	19.5	360.0	116.1	0.0	168.1	521.7	65.6	34.1	4.2					
221																		
222					2,493,087	320	2,493,407	100.00%	134	2,283	687	-	1,066	3,370	434	224	28	
223																		
224 SSCCH Factor									1.62%	27.75%	8.36%	0.00%	12.96%	40.97%	5.27%	2.72%	0.35%	100.00%
225																		
226 SSGCH Factor									1.60%	27.08%	8.23%	0.00%	13.42%	41.05%	5.42%	2.85%	0.34%	100.00%
227																		
228																		
229																		
230																		
231																		

232 JAM Dec 2011 Results OR 13MA

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

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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								
Jan-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Feb-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Mar-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Apr-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
May-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Jun-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Jul-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Aug-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Sep-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Oct-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Nov-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
Dec-12	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0							
250																			
251					-	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
252																			
253 SSCP Factor							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
254																			
255 SSGC Factor							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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JAM Dec 2011 Results OR 13MA

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

Contract	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC-UP&L	OTHER	
Wells	4,122	66,940	20,006	-	33,051	107,131	14,131	7,222	892	-	253,494
Rocky Reach	-	-	-	-	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-	-	-	-	-
Surplus	-	106,173	16,563	-	-	-	-	-	-	-	122,736
0	-	-	-	-	-	-	-	-	-	-	-
Total	4,122	173,112	36,569	-	33,051	107,131	14,131	7,222	892	-	376,230
MC Factor	1.0957%	46.0123%	9.7199%	0.0000%	8.7848%	28.4748%	3.7559%	1.9196%	0.2370%	0.0000%	100.0000%

276 JAM Dec 2011 Results OR 13MA
 277 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

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

284																		Utah	FERC
285		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border		Pac. Power	R.M.P.			Utah	FERC	
286	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	Loads	Division	Division	Input	Input	Input	Input		
288	Jan-11	86,809	1,381,277	435,016		764,671	2,130,403	301,073	162,134	17,845	0	2,667,773	2,611,454	2,148,247	17,845				
289	Feb-11	78,646	1,242,711	374,011		691,128	1,884,111	260,709	153,151	15,238	0	2,386,497	2,313,210	1,899,349	15,238				
290	Mar-11	82,828	1,268,953	368,693		716,292	1,993,156	274,689	167,488	16,230	0	2,436,766	2,451,563	2,009,386	16,230				
291	Apr-11	75,189	1,148,251	330,808		677,345	1,853,022	259,546	163,794	14,248	0	2,231,592	2,290,611	1,867,271	14,248				
292	May-11	80,029	1,100,701	316,579		688,098	1,871,877	280,962	170,530	12,354	0	2,185,407	2,335,723	1,884,231	12,354				
293	Jun-11	81,654	1,066,413	320,864		674,795	1,985,168	353,375	153,806	13,603	0	2,143,726	2,505,953	1,998,772	13,603				
294	Jul-11	89,112	1,161,834	363,479		720,960	2,359,154	497,156	157,487	17,789	0	2,335,384	3,031,587	2,376,944	17,789				
295	Aug-11	89,268	1,235,399	392,504		658,728	2,460,981	346,844	156,116	20,398	0	2,375,899	2,984,338	2,481,378	20,398				
296	Sep-11	70,654	1,143,731	356,351		668,398	2,013,822	277,799	148,411	16,982	0	2,239,133	2,457,014	2,030,804	16,982				
297	Oct-11	63,779	1,127,310	345,195		721,730	1,937,257	270,603	156,698	14,712	0	2,258,015	2,379,270	1,951,969	14,712				
298	Nov-11	70,916	1,226,440	394,413		751,631	1,997,176	275,849	159,186	13,577	0	2,443,401	2,445,788	2,010,753	13,577				
299	Dec-11	80,903	1,451,348	458,522		794,852	2,170,343	301,250	166,015	14,800	0	2,785,624	2,652,409	2,185,143	14,800				
300	Total Input	949,787	14,554,367	4,456,437	0	8,528,627	24,656,471	3,699,856	1,914,816	187,776	0	28,489,218	30,458,919	24,844,247	187,776				
301																			
302	Load Curtailment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
303																			
304	Temperature Adjustment																		
305		Pac. Power	Pac. Power	Pac. Power	Pac. Power	Pac. Power	R.M.P.	R.M.P.	R.M.P.	R.M.P.	MT Border		Pac. Power	R.M.P.			Utah	FERC	
306	MONTH	CAL	ORE	WASH	MON	WYO	UTAH	IDA	WYO	FERC	Loads	Division	Division	Input	Input	Input	Input		
308	Jan-11	(1,941)	(4,503)	5,044		(1,899)	(30,045)	(3,671)	(364)	-	-	(3,299)	(34,080)	(30,045)	-				
309	Feb-11	(4,105)	(61,813)	(8,335)		(8,791)	(9,501)	(5,339)	(1,680)	-	-	(83,045)	(16,520)	(9,501)	-				
310	Mar-11	(905)	(18,013)	(1,973)		1,797	6,732	(110)	360	-	-	(19,093)	6,982	6,732	-				
311	Apr-11	(1,264)	(40,436)	(8,449)		(2,296)	(5,043)	(1,170)	(420)	-	-	(52,447)	(6,633)	(5,043)	-				
312	May-11	1,147	696	6,784		(1,960)	98,866	17,005	(603)	-	-	6,668	115,268	98,866	-				
313	Jun-11	1,048	24,732	7,362		6,069	108,029	17,927	424	-	-	39,212	126,380	108,029	-				
314	Jul-11	1,564	53,947	15,231		(5,826)	40,454	(2,164)	(340)	-	-	64,916	37,949	40,454	-				
315	Aug-11	(483)	(1,497)	(15,825)		(5,170)	(61,628)	(296)	(14,758)	-	-	(22,975)	(76,682)	(61,628)	-				
316	Sep-11	(1,802)	(33,297)	(5,769)		4,118	(10,779)	(3,104)	504	-	-	(36,750)	(13,379)	(10,779)	-				
317	Oct-11	1,277	16,361	8,458		874	(7,571)	(5,150)	360	-	-	26,970	(12,361)	(7,571)	-				
318	Nov-11	1,146	(6,414)	(4,731)		(1,793)	(2,182)	(1,603)	(327)	-	-	(11,792)	(4,111)	(2,182)	-				
319	Dec-11	(8,641)	(80,227)	(14,553)		(3,053)	(28,866)	(6,045)	(580)	-	-	(106,474)	(35,491)	(28,866)	-				
320	Total Adj.	(12,958)	(150,465)	(16,756)	-	(17,932)	98,465	(8,182)	(2,962)	-	-	(198,111)	87,321	98,465	-				
321	Net Energy	936,829	14,403,902	4,439,681	-	8,510,696	24,754,936	3,691,675	1,911,854	187,776	-	28,291,107	30,546,240	24,942,712	187,776				

Input Range for Expected Owned			Input Range for Firm Off-system			Hydro Data Input			Firm Off-system Data			R.M.P. Off Sys	Days in
Hydro Peak at time of system peak			sales for resale peak at system									100% LF	Months
MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Rolled-In Data Input	Pac. Power	R.M.P.	Pac. Power	R.M.P.			
327													
328	Jan-09	0	0	Jul-08	0	0	0	0	0	0	0	0	31
329	Feb-09	0	0	Aug-08	0	0	0	0	0	0	0	0	31
330	Mar-09	0	0	Sep-08	0	0	0	0	0	0	0	0	30
331	Apr-09	0	0	Oct-08	0	0	0	0	0	0	0	0	31
332	May-09	0	0	Nov-08	0	0	0	0	0	0	0	0	30
333	Jun-09	0	0	Dec-08	0	0	0	0	0	0	0	0	31
334	Jul-09	0	0	Jan-09	0	0	0	0	0	0	0	0	31
335	Aug-09	0	0	Feb-09	0	0	0	0	0	0	0	0	28
336	Sep-09	0	0	Mar-09	0	0	0	0	0	0	0	0	31
337	Oct-09	0	0	Apr-09	0	0	0	0	0	0	0	0	30
338	Nov-09	0	0	May-09	0	0	0	0	0	0	0	0	31
339	Dec-09	0	0	Jun-09	0	0	0	0	0	0	0	0	30
340													
341	Total Pk	0	0	Total Pk	0	0		0	0	0	0	0	
342													
343													
344													
345													
346													
347	JAM Dec 2011 Results OR 13MA												
348	THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES												
349													
350													
351													
352	MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
353	Jan-12	18,890	8.52%	7,234	117,360	37,512	-	65,021	179,040	25,351	13,790	1,521	
354	Feb-12	16,250	7.33%	5,466	86,595	26,815	-	50,036	137,465	18,726	11,107	1,117	
355	Mar-12	18,890	8.52%	6,983	106,633	31,260	-	61,212	170,476	23,406	14,308	1,384	
356	Apr-12	18,281	8.25%	6,098	91,387	26,592	-	55,687	152,445	21,314	13,477	1,175	
357	May-12	18,890	8.52%	6,920	93,886	27,564	-	58,488	167,991	25,400	14,485	1,053	
358	Jun-12	18,281	8.25%	6,822	90,012	27,076	-	56,166	172,674	30,630	12,723	1,122	
359	Jul-12	18,890	8.52%	7,729	103,636	32,282	-	60,960	204,549	42,194	13,396	1,516	
360	Aug-12	18,890	8.52%	7,568	105,181	32,109	-	55,711	204,527	28,308	13,283	1,739	
361	Sep-12	18,281	8.25%	5,680	91,603	28,921	-	55,478	165,237	22,660	12,284	1,401	
362	Oct-12	18,890	8.52%	5,546	97,490	30,146	-	61,597	164,492	22,628	13,388	1,254	
363	Nov-12	18,281	8.25%	5,945	100,643	32,146	-	61,856	164,573	22,623	13,105	1,120	
364	Dec-12	18,890	8.52%	6,160	116,878	37,845	-	67,495	182,545	25,164	14,102	1,262	
365													
366		221,603	100.00%	78,152	1,201,304	370,269	-	709,706	2,066,014	308,405	159,447	15,664	
367													
368	SSECT Factor			1.59%	24.47%	7.54%	0.00%	14.46%	42.09%	6.28%	3.25%	0.32%	100.00%
369													
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JAM Dec 2011 Results OR 13MA

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

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						
Jan-12	224,366	142,455	366,821	14.71%	12,485	202,546	64,740	-	112,216	308,997	43,753	23,799	2,625						
Feb-12	207,639	68,775	276,414	11.09%	8,263	130,912	40,538	-	75,642	207,815	28,310	16,792	1,689						
Mar-12	211,897	-	211,897	8.50%	6,962	106,308	31,165	-	61,025	169,956	23,334	14,264	1,379						
Apr-12	99,487	-	99,487	3.99%	2,950	44,202	12,862	-	26,934	73,734	10,309	6,519	569						
May-12	210,235	(77,860)	132,375	5.31%	4,310	58,473	17,167	-	36,427	104,627	15,819	9,021	656						
Jun-12	199,593	(137,860)	61,733	2.48%	2,048	27,015	8,126	-	16,857	51,824	9,193	3,819	337						
Jul-12	215,503	(142,470)	73,033	2.93%	2,656	35,611	11,093	-	20,947	70,286	14,499	4,603	521						
Aug-12	231,500	(142,560)	88,940	3.57%	3,167	44,013	13,436	-	23,312	85,585	11,846	5,558	728						
Sep-12	213,581	(68,810)	144,771	5.81%	3,998	64,474	20,355	-	39,047	116,300	15,949	8,646	986						
Oct-12	225,524	78,180	303,704	12.18%	7,924	139,302	43,076	-	88,015	235,041	32,333	19,130	1,792						
Nov-12	220,239	137,820	358,059	14.36%	10,348	175,199	55,959	-	107,679	286,486	39,382	22,813	1,950						
Dec-12	233,524	142,650	376,174	15.09%	10,902	206,857	66,980	-	119,457	323,079	44,537	24,959	2,233						
392																			
393					2,493,087	320	2,493,407	100.00%	76,013	1,234,912	385,499	-	727,559	2,033,730	289,264	159,922	15,464		
394																			
395 SSECH Factor									1.54%	25.09%	7.83%	0.00%	14.78%	41.32%	5.88%	3.25%	0.31%	100.00%	
396																			
397																			
398																			
399																			
400																			
401																			
402																			
403 JAM Dec 2011 Results OR 13MA																			
404 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS																			
405																			
406																			
407																			
408					MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC			
409					Jan-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
410					Feb-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
411					Mar-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
412					Apr-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
413					May-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
414					Jun-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
415					Jul-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
416					Aug-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
417					Sep-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
418					Oct-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
419					Nov-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
420					Dec-12	-	0%	-	-	-	-	-	-	-	-	-	-	-	-
421																			
422						-	0%	-	-	-	-	-	-	-	-	-	-	-	-
423																			
424 SSEP Factor								0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

OREGON
ANNUAL EMBEDDED COSTS
December-11
13 MONTH AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	34,939,677				Page 2.7, West only
403HP	Hydro Depreciation Expense	17,486,406				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	11,096,352				Page 2.16, West only
	Total West Hydro Operating Expense	63,522,435				
330 - 336	Hydro Electric Plant in Service	605,669,408				Page 2.23, West only
302 & 182M	Hydro Relicensing	173,482,593				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(203,312,077)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(19,513,838)				Page 2.39, West only
154	Materials and Supplies	(1,860)				Page 2.32, West only
	West Hydro Net Rate Base	556,324,226				
	Pre-tax Return	11.28%				
	Rate Base Revenue Requirement	62,727,247				
	Annual Embedded Cost					
	West Hydro-Electric Resources	126,249,682	3,635,153	34.73	(45,928,303)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,933,719	376,230	15.77	(11,886,316)	GRID
	Grant Reasonable Portion	(7,055,600)			(7,055,600)	GRID
		(1,121,882)			(18,941,917)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	26,374,459	409,207	64.45	6,992,479	
555	Oregon Annual Qualified Facilities Costs	10,931,212	88,738	123.19	6,728,154	
555	Idaho Annual Qualified Facilities Costs	4,467,120	79,018	56.53	724,465	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	722,267	11,402	63.35	182,220	
555	California Annual Qualified Facilities Costs	3,522,145	27,119	129.88	2,237,657	
555	Washington Annual Qualified Facilities Costs	2,048,030	13,127	156.01	1,426,252	
	Total Qualified Facilities Costs	48,065,233	628,612	76.46	18,291,227	GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,098,233,960			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	8,992,585			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	500,588,126			Page 2.8
555	Other Purchased Power Contracts	669,183,140			GRID less QF and Mid-C
40910	Production Tax Credit	(105,555,053)			Page 2.20
4118	SO2 Emission Allowances	(2,580,415)			Page 2.4
	James River / Little Mountain Offset	(5,052,094)			James River Adj (Tab 5)
	REC Revenues	72,823,885			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	189,766,248			Page 2.15
403HP	East Hydro Depreciation Expense	5,045,936			Page 2.15, East only
403OP	Other Generation Depreciation Expense	106,940,749			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	324,559			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,523,970			Page 2.17
	Total All Other Operating Expenses	2,544,235,596			
310 - 316	Steam Electric Plant in Service	6,578,353,724			Page 2.21
330 - 336	East Hydro Electric Plant in Service	144,212,074			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,798,260			Page 2.29, East only
340 - 346	Other Electric Plant in Service	3,108,676,692			Page 2.24
399	Mining	486,283,893			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,609,424,284)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(417,124,741)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(157,145,458)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(47,786,434)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,889,290)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	159,175,508			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(104,607,250)			Page 2.31
151	Fuel Stock	255,275,143			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,926,796)			Page 2.32
253.98	SO2 Emission Allowances	(2,731,976)			Page 2.34
154	Materials & Supplies	86,972,867			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	7,480,111,933			
	Pre-tax Return	11.28%			
	Rate Base Revenue Requirement	843,405,347			
	Annual Embedded Cost				
	All Other Generation Resources	3,387,640,943	71,522,466	47.36	MWh from GRID
	Total Annual Embedded Costs	3,560,833,976	76,162,461	46.75	

Non-Levelized Embedded Cost Differential

Embedded Cost Differentials		TOTAL	CA	OR	WA	WY	UT	ID	FERC
Company Owned Hydro	DGP	(32,722,729)	(1,086,800)	(17,647,978)	(5,274,359)	(8,713,591)	-	-	-
Company Owned Hydro	SG	32,722,729	532,133	8,641,027	2,582,499	5,198,745	13,829,153	1,824,088	115,084
Mid-C Contract	MC	(17,575,169)	(192,568)	(8,086,747)	(1,708,297)	(1,881,320)	(5,004,490)	(660,101)	(41,647)
Mid-C Contract	SG	17,575,169	285,805	4,641,040	1,387,044	2,792,213	7,427,550	979,706	61,811
Total Non-Levelized ECD		-	(461,430)	(12,452,658)	(3,013,114)	(2,603,954)	16,252,214	2,143,694	135,249
Klamath Surcharge Adjustment Non-Levelized		(0)	1,096,296	11,282,030	(1,357,435)	(2,732,609)	(7,268,998)	(958,793)	(60,492)
	DGP	100%	3.321%	53.932%	16.118%	26.629%	0.000%	0.000%	0.000%
	SG	100%	1.626%	26.407%	7.892%	15.887%	42.262%	5.574%	0.352%
	MC	100%	1.096%	46.012%	9.720%	10.704%	28.475%	3.756%	0.237%

Oregon Results of Operations
ANNUAL EMBEDDED COSTS
Twelve Months Ended December 2011
13 Month Average

2010 Protocol ECD

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	34,939,677				Page 2.7, West only
403HP	Hydro Depreciation Expense	17,486,406				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	11,098,352				Page 2.16, West only
	Total West Hydro Operating Expense	63,522,435				
330 - 336	Hydro Electric Plant in Service	605,669,408				Page 2.23, West only
302 & 182M	Hydro Relicensing	173,482,593				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(203,312,077)				Page 2.36, West only
111IP / 111HP	Hydro Relicensing Accumulated Reserve	(19,513,838)				Page 2.39, West only
154	Materials and Supplies	(1,860)				Page 2.32, West only
	West Hydro Net Rate Base	556,324,226				
	Pre-tax Return	11.28%				
	Rate Base Revenue Requirement	62,727,247				
	Annual Embedded Cost					
	West Hydro-Electric Resources	126,249,682	3,635,153	34.73	(32,722,729)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,933,719	376,230	15.77	(10,519,569)	GRID
	Grant Reasonable Portion	(7,055,600)			(7,055,600)	GRID
		(1,121,882)			(17,575,169)	

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	1,095,702,980			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	8,992,585			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	90,526,125			Page 2.8
555	Other Purchased Power Contracts	99,324,434			GRID less QF and Mid-C
40910	Renewable Energy Credit	0			Page 2.20
4118	SO2 Emission Allowances	(2,580,415)			Page 2.4
	James River / Little Mountain Offset	(5,052,094)			James River Adj (Tab 5)
	REC Revenues	0			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	189,156,460			Page 2.15
403HP	East Hydro Depreciation Expense	5,045,936			Page 2.15, East only
403OP	Other Generation Depreciation Expense	8,893,313			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP / 404 HP	East Hydro Relicensing Amortization	324,559			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,523,970			Page 2.17
	Total All Other Operating Expenses	1,485,857,852			
310 - 316	Steam Electric Plant in Service	6,545,411,212			Page 2.21
330 - 336	East Hydro Electric Plant in Service	144,212,074			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,798,260			Page 2.29, East only
340 - 346	Other Electric Plant in Service	285,172,205			Page 2.24
399	Mining	486,283,893			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,806,647,684)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(80,034,286)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(157,145,458)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(47,786,434)			Page 2.36, East only
111IP / 111HP	East Hydro Relicensing Accumulated Reserve	(3,889,290)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	159,175,508			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(104,607,250)			Page 2.31
151	Fuel Stock	249,753,480			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,926,796)			Page 2.32
253.98	SO2 Emission Allowances	(2,731,976)			Page 2.34
154	Materials & Supplies	86,972,867			Page 2.32
154	East Hydro Materials & Supplies	0			
	Total Net Rate Base	4,958,010,326			
	Pre-tax Return	11.28%			
	Rate Base Revenue Requirement	559,030,728			
	Annual Embedded Cost				
	All Other Generation Resources	2,054,888,580	46,988,247	43.73	MWh from GRID

Total Annual Embedded Costs	2,180,016,381	50,999,631	42.75
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Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4421000 Total			\$1,267,734	\$33,289	\$410,895	\$101,588	\$103,278	\$569,331	\$35,033	\$14,320			
4421200	BPA REG BAL-INDUST	301301	\$2										
4421200	BPA REG BAL-INDUST	301301	-\$3		-\$3								
4421200	BPA REG BAL-INDUST	301301	-\$25		-\$25	-\$25							
4421200 Total			-\$26		-\$31	-\$25							
4421400	BPA REG BAL-IRRIG	301451	-\$779		-\$779								
4421400	BPA REG BAL-IRRIG	301451	-\$602		-\$602								
4421400	BPA REG BAL-IRRIG	301451	-\$595		-\$595	-\$595							
4421400 Total			-\$1,976		-\$602	-\$595							
4421500	BPA REG BAL-COMMRC	301201	\$2										
4421500	BPA REG BAL-COMMRC	301201	-\$912		-\$912								
4421500	BPA REG BAL-COMMRC	301201	-\$545		-\$545	-\$545							
4421500 Total			-\$1,454		-\$912	-\$545							
4422000	IND SLS/EXCL IRRIG	301300	\$3,918	\$3,918									
4422000	IND SLS/EXCL IRRIG	301300	\$16,645								\$16,645		
4422000	IND SLS/EXCL IRRIG	301300	\$138,865			\$138,865							
4422000	IND SLS/EXCL IRRIG	301300	\$303,257						\$303,257				
4422000	IND SLS/EXCL IRRIG	301300	\$47,698			\$47,698							
4422000	IND SLS/EXCL IRRIG	301300	\$287,132				\$287,132						
4422000	IND SLS/EXCL IRRIG	301300	\$78,211								\$78,211		
4422000	IND SLS/EXCL IRRIG	301304	\$66,260						\$66,260				
4422000	IND SLS/EXCL IRRIG	301304	\$91,411					\$91,411					
4422000	IND SLS/EXCL IRRIG	301307	\$132	\$132									
4422000	IND SLS/EXCL IRRIG	301307	\$127								\$127		
4422000	IND SLS/EXCL IRRIG	301307	\$2,167			\$2,167							
4422000	IND SLS/EXCL IRRIG	301307	\$4,377					\$4,377					
4422000	IND SLS/EXCL IRRIG	301307	-\$1,852			-\$1,852							
4422000	IND SLS/EXCL IRRIG	301307	\$385				\$385						
4422000	IND SLS/EXCL IRRIG	301308	\$4										
4422000	IND SLS/EXCL IRRIG	301308	-\$2,529						-\$2,529				
4422000	IND SLS/EXCL IRRIG	301308	-\$629				-\$629						
4422000	IND SLS/EXCL IRRIG	301308	-\$2,687					-\$2,687					
4422000	IND SLS/EXCL IRRIG	301309	-\$83			-\$83							
4422000	IND SLS/EXCL IRRIG	301309	\$914						\$914				
4422000	IND SLS/EXCL IRRIG	301309	\$1,414			\$1,414							
4422000	IND SLS/EXCL IRRIG	301309	\$2,436					\$2,436					
4422000	IND SLS/EXCL IRRIG	301309	-\$171					-\$171					
4422000	IND SLS/EXCL IRRIG	301309	\$4,914					\$4,914					
4422000	IND SLS/EXCL IRRIG	301309	\$456								\$456		
4422000 Total			\$1,042,773	\$3,972	\$142,446	\$45,046	\$289,743	\$398,952	\$83,946	\$78,667			
4423000	INDUST SALES-IRRIG	301450	\$10,304	\$10,304									
4423000	INDUST SALES-IRRIG	301450	\$43,979						\$43,979				
4423000	INDUST SALES-IRRIG	301450	\$16,333			\$16,333							
4423000	INDUST SALES-IRRIG	301450	\$11,384					\$11,384					
4423000	INDUST SALES-IRRIG	301450	\$12,328			\$12,328							
4423000	INDUST SALES-IRRIG	301450	\$1,470				\$1,470						
4423000	INDUST SALES-IRRIG	301450	\$301								\$301		
4423000	INDUST SALES-IRRIG	301457	-\$74			-\$74							
4423000	INDUST SALES-IRRIG	301457	\$187			\$187							
4423000	INDUST SALES-IRRIG	301457	\$169					\$169					
4423000	INDUST SALES-IRRIG	301457	-\$469				-\$469						
4423000	INDUST SALES-IRRIG	301459	\$3										
4423000	INDUST SALES-IRRIG	301459	-\$6								-\$6		
4423000	INDUST SALES-IRRIG	301459	\$3			\$3							
4423000	INDUST SALES-IRRIG	301459	\$3					\$3					
4423000	INDUST SALES-IRRIG	301459	\$17			\$17							
4423000	INDUST SALES-IRRIG	301459	\$1				\$1						
4423000	INDUST SALES-IRRIG	301459	0										
4423000	INDUST SALES-IRRIG	301461	\$4			\$4							
4423000	INDUST SALES-IRRIG	301461											
4423000	INDUST SALES-IRRIG	301461	\$1			\$1							
4423000 Total			\$95,937	\$10,237	\$16,523	\$11,876	\$1,471	\$11,556	\$43,973	\$301			
4441000	PUB ST/HWY LIGHT	301600	\$431	\$431									
4441000	PUB ST/HWY LIGHT	301600	\$491						\$491				
4441000	PUB ST/HWY LIGHT	301600	\$5,993			\$5,993							
4441000	PUB ST/HWY LIGHT	301600	\$10,161					\$10,161					
4441000	PUB ST/HWY LIGHT	301600	\$1,289			\$1,289							
4441000	PUB ST/HWY LIGHT	301600	\$1,642					\$1,642					
4441000	PUB ST/HWY LIGHT	301600	\$422								\$422		
4441000	PUB ST/HWY LIGHT	301601											
4441000	PUB ST/HWY LIGHT	301607	-\$6			-\$6							
4441000	PUB ST/HWY LIGHT	301607	\$26			\$26							



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	\$13	\$	\$	\$	\$13	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	-\$52	\$	-\$52	\$	\$	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-\$1	\$	\$	\$	\$	\$	\$	-\$1	\$	\$
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	\$9	\$9	\$	\$	\$	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	\$7	\$	\$	\$	\$	\$	\$7	\$	\$	\$
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-\$13	\$	-\$13	\$	\$	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-\$55	\$	\$	\$	\$	-\$55	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	-\$9	\$	\$	-\$9	\$	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-\$1	\$	\$	\$	-\$1	\$	\$	\$	\$	\$
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	\$63	\$	\$	\$	\$	\$	\$	\$63	\$	\$
4441000 Total					\$20,410	\$434	\$6,006	\$1,228	\$1,641	\$10,118	\$498	\$484	\$	\$
4451000	OTHER SALES PUBLIC	301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	\$19,023	\$	\$	\$	\$	\$19,023	\$	\$	\$	\$
4451000	OTHER SALES PUBLIC	301707	Oth Sales to Public Authority Acctg Adj	UT	\$326	\$	\$	\$	\$	\$326	\$	\$	\$	\$
4451000	OTHER SALES PUBLIC	301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	-\$43	\$	\$	\$	\$	-\$43	\$	\$	\$	\$
4451000 Total					\$19,306	\$	\$	\$	\$	\$19,306	\$	\$	\$	\$
4471000	ON-SYS WHOLE-FIRM	301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	\$1,018	\$	\$1,018	\$	\$	\$	\$	\$	\$	\$
4471000	ON-SYS WHOLE-FIRM	301442	ON SYS FIRM-BRIGHAM CITY	FERC	\$4,673	\$	\$	\$	\$	\$	\$	\$	\$4,673	\$
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	\$3,253	\$	\$	\$	\$	\$	\$	\$	\$3,253	\$
4471000	ON-SYS WHOLE-FIRM	301444	ON SYS FIRM-WYO-PACIFIC CHEYENNE	WYP	\$22	\$	\$	\$	\$22	\$	\$	\$	\$	\$
4471000 Total					\$8,966	\$	\$1,018	\$	\$22	\$	\$	\$	\$7,926	\$
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	\$109,889	\$1,787	\$29,018	\$8,673	\$14,328	\$46,441	\$6,126	\$3,131	\$386	\$
4471300 Total					\$109,889	\$1,787	\$29,018	\$8,673	\$14,328	\$46,441	\$6,126	\$3,131	\$386	\$
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	\$406,333	\$6,608	\$107,300	\$32,068	\$52,979	\$171,723	\$22,651	\$11,577	\$1,429	\$
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	-\$595	-\$10	-\$157	-\$47	-\$78	-\$251	-\$33	-\$17	-\$2	\$
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	-\$11,511	-\$187	-\$3,040	-\$908	-\$1,601	-\$4,865	-\$642	-\$328	-\$40	\$
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	-\$165,470	-\$2,691	-\$43,695	-\$13,059	-\$21,574	-\$69,930	-\$9,224	-\$4,714	-\$582	\$
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	-\$12,600	-\$203	-\$3,301	-\$987	-\$1,630	-\$5,283	-\$697	-\$356	-\$44	\$
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	\$4,111	\$67	\$1,086	\$324	\$536	\$1,737	\$229	\$117	\$14	\$
4471400 Total					\$220,368	\$3,584	\$58,192	\$17,392	\$28,732	\$93,131	\$12,284	\$6,278	\$775	\$
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	-\$569	-\$9	-\$160	-\$45	-\$74	-\$240	-\$32	-\$16	-\$2	\$
4472000 Total					-\$569	-\$9	-\$160	-\$45	-\$74	-\$240	-\$32	-\$16	-\$2	\$
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESALE - NON FIRM	SE	\$822	\$13	\$201	\$62	\$119	\$346	\$27	\$3	\$	\$
4475000 Total					\$822	\$13	\$201	\$62	\$119	\$346	\$27	\$3	\$	\$
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	\$10,104	\$164	\$2,866	\$797	\$1,317	\$4,270	\$563	\$289	\$36	\$
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	\$845	\$14	\$223	\$67	\$110	\$357	\$47	\$24	\$3	\$
4476100 Total					\$10,949	\$178	\$2,891	\$864	\$1,428	\$4,627	\$610	\$312	\$39	\$
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	\$635	\$10	\$168	\$50	\$83	\$268	\$35	\$18	\$2	\$
4476200 Total					\$635	\$10	\$168	\$50	\$83	\$268	\$35	\$18	\$2	\$
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	\$728	\$	\$	\$	\$	\$	\$	\$	\$728	\$
4479000	TRANS SRVC	301429	TRANS SERV-WYO-PACIFIC CHEYENNE	WYP	\$5	\$	\$	\$	\$5	\$	\$	\$	\$	\$
4479000 Total					\$732	\$	\$	\$	\$5	\$	\$	\$	\$728	\$
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	\$200	\$200	\$	\$	\$	\$	\$	\$	\$	\$
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	\$209	\$	\$	\$	\$	\$	\$209	\$	\$	\$
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	\$2,789	\$	\$2,789	\$	\$	\$	\$	\$	\$	\$
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	\$2,089	\$	\$	\$	\$2,089	\$	\$	\$	\$	\$
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	\$495	\$	\$	\$495	\$	\$	\$	\$	\$	\$
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	\$353	\$	\$	\$	\$353	\$	\$	\$	\$	\$
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	\$46	\$	\$	\$	\$	\$	\$46	\$	\$	\$
4501000 Total					\$6,182	\$200	\$2,789	\$495	\$353	\$2,089	\$209	\$46	\$	\$
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	\$55	\$55	\$	\$	\$	\$	\$	\$	\$	\$
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	\$35	\$	\$	\$	\$	\$	\$35	\$	\$	\$
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	\$589	\$	\$589	\$	\$	\$	\$	\$	\$	\$
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	\$610	\$	\$	\$	\$610	\$	\$	\$	\$	\$
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	\$111	\$	\$	\$111	\$	\$	\$	\$	\$	\$
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	\$97	\$	\$	\$	\$97	\$	\$	\$	\$	\$
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	\$17	\$	\$	\$	\$	\$	\$17	\$	\$	\$
4502000 Total					\$1,515	\$55	\$589	\$111	\$97	\$610	\$35	\$17	\$	\$
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	\$22	\$22	\$	\$	\$	\$	\$	\$	\$	\$
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	\$170	\$	\$	\$	\$	\$	\$170	\$	\$	\$
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	\$124	\$	\$124	\$	\$	\$	\$	\$	\$	\$
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	\$194	\$	\$	\$	\$194	\$	\$	\$	\$	\$
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	\$29	\$	\$	\$29	\$	\$	\$	\$	\$	\$
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	\$53	\$	\$	\$	\$53	\$	\$	\$	\$	\$
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	\$42	\$	\$	\$	\$	\$	\$42	\$	\$	\$
4503000 Total					\$634	\$22	\$124	\$29	\$53	\$194	\$170	\$42	\$	\$
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	\$2	\$	\$	\$	\$	\$	\$2	\$	\$	\$
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	\$7	\$	\$7	\$	\$	\$	\$	\$	\$	\$
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	\$90	\$	\$	\$	\$90	\$	\$	\$	\$	\$
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	\$8	\$	\$	\$8	\$	\$	\$	\$	\$	\$
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	\$7	\$	\$	\$	\$7	\$	\$	\$	\$	\$
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4504000 Total			\$116	\$	\$7	\$8	\$7	\$90	\$2	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	\$29	\$29	\$	\$	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	\$69	\$	\$	\$	\$	\$69	\$	\$	\$
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	\$425	\$	\$425	\$	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	\$2,436	\$	\$	\$	\$2,436	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	\$93	\$	\$93	\$	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	\$101	\$	\$	\$101	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	\$13	\$	\$	\$	\$	\$13	\$	\$	\$
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	\$13	\$13	\$	\$	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	\$37	\$	\$	\$	\$	\$37	\$	\$	\$
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	\$319	\$	\$319	\$	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	\$483	\$	\$	\$	\$483	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	\$65	\$	\$65	\$	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	\$70	\$	\$	\$70	\$	\$	\$	\$	\$
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	\$12	\$	\$	\$	\$	\$12	\$	\$	\$
4511000 Total			\$4,155	\$42	\$744	\$158	\$171	\$2,919	\$96	\$25	\$	\$	\$
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	\$1	\$1	\$	\$	\$	\$	\$	\$	\$
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	\$19	\$	\$19	\$	\$	\$	\$	\$	\$
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	\$17	\$	\$	\$	\$17	\$	\$	\$	\$
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	\$4	\$	\$	\$4	\$	\$	\$	\$	\$
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	\$1	\$	\$	\$1	\$	\$	\$	\$	\$
4512000 Total			\$43	\$1	\$19	\$4	\$1	\$17	\$1	\$	\$	\$	\$
4513000	OTHER	301828	OTHER	CA	\$14	\$14	\$	\$	\$	\$	\$	\$	\$
4513000	OTHER	301828	OTHER	IDU	\$-1	\$	\$	\$	\$	\$-1	\$	\$	\$
4513000	OTHER	301828	OTHER	OR	\$462	\$	\$462	\$	\$	\$	\$	\$	\$
4513000	OTHER	301828	OTHER	SO	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4513000	OTHER	301828	OTHER	UT	\$1,113	\$	\$	\$	\$1,113	\$	\$	\$	\$
4513000	OTHER	301828	OTHER	WA	\$128	\$	\$11	\$	\$	\$	\$	\$	\$
4513000	OTHER	301828	OTHER	WYP	\$174	\$	\$	\$174	\$	\$	\$	\$	\$
4513000	OTHER	301828	OTHER	WYU	\$207	\$	\$	\$	\$	\$207	\$	\$	\$
4513000 Total			\$1,981	\$14	\$462	\$11	\$174	\$1,114	\$-1	\$207	\$	\$	\$
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	\$19	\$	\$	\$	\$	\$19	\$	\$	\$
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	WA	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4514100 Total			\$20	\$	\$	\$	\$	\$	\$	\$19	\$	\$	\$
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	\$1	\$1	\$	\$	\$	\$	\$	\$	\$
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	\$2	\$	\$	\$2	\$	\$	\$	\$	\$
4514400 Total			\$3	\$1	\$	\$2	\$	\$	\$	\$	\$	\$	\$
4514900	ENGY FINNSWR 12000	301842	"ENERGY FINANSWER - 12,000"	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
4514900 Total			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	\$95	\$2	\$25	\$7	\$12	\$40	\$5	\$3	\$
4530000 Total			\$95	\$2	\$25	\$7	\$12	\$40	\$5	\$3	\$	\$	\$
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	\$2	\$2	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	\$658	\$	\$658	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	\$464	\$11	\$129	\$36	\$55	\$196	\$25	\$12	\$1
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	\$912	\$	\$	\$	\$	\$912	\$	\$	\$
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	\$32	\$	\$	\$32	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	\$14	\$	\$	\$	\$14	\$	\$	\$	\$
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	\$19	\$	\$	\$	\$	\$	\$19	\$	\$
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	\$532	\$532	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	\$193	\$	\$	\$	\$	\$193	\$	\$	\$
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	\$4,228	\$	\$4,228	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	\$2,004	\$	\$	\$	\$2,004	\$	\$	\$	\$
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	\$981	\$	\$	\$981	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	\$314	\$	\$	\$	\$314	\$	\$	\$	\$
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	\$5	\$5	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	\$110	\$	\$110	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	\$54	\$	\$	\$	\$	\$54	\$	\$	\$
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	\$51	\$	\$	\$51	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	\$5	\$	\$	\$	\$5	\$	\$	\$	\$
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	\$8	\$8	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	\$-4	\$	\$-4	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	\$26	\$	\$	\$	\$	\$26	\$	\$	\$
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	\$-7	\$	\$	\$-7	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301870	UNCOLLECTIBLE REVENUE JOINT USE	WYP	\$11	\$	\$	\$	\$11	\$	\$	\$	\$
4541000	RENTS - COMMON	301871	RENT REV - STDR	SG	\$71	\$4	\$7	\$21	\$35	\$115	\$16	\$6	\$1
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	\$846	\$14	\$223	\$67	\$110	\$358	\$47	\$24	\$3
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	\$1,251	\$20	\$300	\$99	\$163	\$529	\$70	\$36	\$4
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	\$113	\$3	\$31	\$9	\$13	\$48	\$6	\$3	\$



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	\$419	\$	\$	\$	\$1	\$419	\$	\$	\$
4541000	RENTS - COMMON	301873	RENT REV - DIST	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	\$28	\$	\$7	\$2	\$4	\$12	\$2	\$1	\$
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	\$63	\$1	\$17	\$5	\$7	\$27	\$3	\$2	\$
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	UT	-\$12	\$	\$	\$	\$	-\$12	\$	\$	\$
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	UT	\$48	\$	\$	\$	\$	\$48	\$	\$	\$
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	\$2	\$2	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	\$120	\$	\$120	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	\$96	\$	\$	\$	\$	\$96	\$	\$	\$
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	\$33	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	\$27	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	\$2,069	\$67	\$823	\$229	\$16	\$1,253	\$162	\$76	\$7
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	WYP	\$16	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301890	Rent Revenue - CSS (Non-FLT)	OR	\$53	\$	\$	\$	\$	\$	\$	\$	\$
4541000	RENTS - COMMON	301890	Rent Revenue - CSS (Non-FLT)	SO	-\$53	-\$1	-\$15	-\$4	-\$6	-\$22	-\$3	-\$1	\$
4541000 Total					\$16,800	\$669	\$6,785	\$1,115	\$5,959	\$524	\$178	\$17	\$
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	\$11	\$	\$3	\$1	\$1	\$5	\$1	\$	\$
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	\$2	\$	\$1	\$	\$	\$	\$	\$	\$
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	\$4	\$	\$	\$	\$	\$4	\$	\$	\$
4542000 Total					\$17	\$	\$3	\$1	\$2	\$9	\$1	\$	\$
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	\$3,353	\$55	\$885	\$265	\$437	\$1,417	\$187	\$96	\$12
4543000 Total					\$3,353	\$55	\$885	\$265	\$437	\$1,417	\$187	\$96	\$12
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	\$412	\$7	\$109	\$33	\$54	\$174	\$23	\$12	\$1
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	\$144	\$2	\$38	\$11	\$19	\$61	\$8	\$4	\$1
4561100	Other Wheeling Rev	301968	Ancillary Revenue Sch 3 - Reg&Freq (Tran	SG	\$63	\$1	\$17	\$5	\$8	\$27	\$4	\$2	\$
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	\$563	\$9	\$149	\$44	\$73	\$238	\$31	\$16	\$2
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	SG	\$874	\$14	\$231	\$69	\$114	\$369	\$49	\$25	\$3
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	\$2,596	\$42	\$583	\$204	\$337	\$1,093	\$144	\$74	\$9
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	\$22,360	\$364	\$5,904	\$1,769	\$2,915	\$9,450	\$1,246	\$637	\$78
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	\$1,015	\$17	\$268	\$80	\$132	\$428	\$57	\$29	\$4
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	\$430	\$7	\$114	\$34	\$56	\$182	\$24	\$12	\$2
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	\$51	\$1	\$13	\$4	\$7	\$21	\$3	\$1	\$
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	\$56	\$1	\$15	\$4	\$7	\$24	\$3	\$2	\$
4561100	Other Wheeling Rev	505963	TRANSMISSION IMBALANCE PENALTY REVENUE-P	SG	\$867	\$14	\$229	\$68	\$113	\$366	\$48	\$25	\$3
4561100 Total					\$29,421	\$478	\$7,769	\$2,322	\$3,836	\$12,434	\$1,640	\$838	\$103
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	\$2,025	\$33	\$536	\$160	\$264	\$856	\$113	\$58	\$7
4561910 Total					\$2,025	\$33	\$535	\$160	\$264	\$856	\$113	\$58	\$7
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	\$1,623	\$26	\$429	\$128	\$212	\$686	\$90	\$46	\$6
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	\$4,444	\$72	\$1,173	\$351	\$579	\$1,878	\$248	\$127	\$16
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	\$15,771	\$256	\$4,165	\$1,245	\$2,056	\$6,665	\$879	\$449	\$55
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	-\$751	-\$12	-\$198	-\$59	-\$98	-\$317	-\$42	-\$21	-\$3
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	\$751	\$12	\$198	\$59	\$98	\$317	\$42	\$21	\$3
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	\$9,071	\$148	\$2,395	\$716	\$1,183	\$3,834	\$506	\$258	\$32
4561920 Total					\$30,910	\$503	\$8,162	\$2,439	\$4,030	\$13,063	\$1,723	\$881	\$109
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	\$11,310	\$180	\$2,769	\$853	\$1,636	\$4,759	\$710	\$368	\$58
4561930 Total					\$11,310	\$180	\$2,769	\$853	\$1,636	\$4,759	\$710	\$368	\$58
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	\$16	\$	\$4	\$1	\$2	\$7	\$1	\$	\$
4562100 Total					\$16	\$	\$4	\$1	\$2	\$7	\$1	\$	\$
4562200	DSM REVENUES	301959	DSM Revenue - Reclass from Oth Elec Reve	OTHER	\$91,535	\$	\$	\$	\$	\$	\$	\$	\$91,535
4562200	DSM REVENUES	301919	OTHER ELECTRIC REV - DSR CARRYING CHARGE	OTHER	\$169	\$	\$	\$	\$	\$	\$	\$	\$169
4562200	DSM REVENUES	301960	DSM Revenue - CA SBC	CA	\$1,786	\$1,786	\$	\$	\$	\$	\$	\$	\$
4562200	DSM REVENUES	301991	DSM Revenue - Utah SBC Offset	UT	\$49,303	\$	\$	\$	\$	\$49,303	\$	\$	\$
4562200	DSM REVENUES	301982	DSM REV - ID SBC	IDU	\$5,357	\$	\$	\$	\$	\$	\$5,357	\$	\$
4562200	DSM REVENUES	301993	DSM Revenue - WA SBC	WA	\$8,884	\$	\$	\$8,884	\$	\$	\$	\$	\$
4562200	DSM REVENUES	301994	DSM REV - WY SBC CAT 1 (SCH 2)	WYP	\$1,787	\$	\$	\$	\$1,787	\$	\$	\$	\$
4562200	DSM REVENUES	301994	DSM REV - WY SBC CAT 1 (SCH 2)	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562200	DSM REVENUES	301995	DSM Revenue OR ECC	OR	\$22,317	\$	\$22,317	\$	\$	\$	\$	\$	\$
4562200	DSM REVENUES	301996	DSM Rev - WY SBC Cat 2 (Sch 25, 40, 210)	WYP	\$898	\$	\$	\$	\$898	\$	\$	\$	\$
4562200	DSM REVENUES	301996	DSM Rev - WY SBC Cat 2 (Sch 25, 40, 210)	WYU	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4562200	DSM REVENUES	301997	DSM Rev - WY SBC Cat 3 (Sch 33, 46, 48T)	WYP	\$1,179	\$	\$	\$	\$1,179	\$	\$	\$	\$
4562200	DSM REVENUES	301997	DSM Rev - WY SBC Cat 3 (Sch 33, 46, 48T)	WYU	\$24	\$	\$	\$	\$	\$	\$	\$	\$
4562200	DSM REVENUES	301999	DSM Revenue - Reclass to Retail Revenue	OTHER	-\$91,535	\$	\$	\$	\$	\$	\$	\$	-\$91,535
4562200 Total					\$91,704	\$1,786	\$22,317	\$8,884	\$3,864	\$49,303	\$5,357	\$24	\$169
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	\$230	\$4	\$61	\$18	\$30	\$97	\$13	\$7	\$1
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	\$19	\$	\$	\$	\$	\$19	\$	\$	\$
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	-\$52	\$	\$	-\$52	\$	\$	\$	\$	\$
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	\$1,246	\$20	\$329	\$98	\$162	\$527	\$69	\$38	\$4
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	\$83	\$	\$22	\$7	\$11	\$35	\$7	\$2	\$
4562300	MISC OTHER REV	301940	FLYASH & BY PRODUCT SALES	SG	\$3,135	\$51	\$828	\$247	\$409	\$1,325	\$175	\$89	\$11
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	\$684	\$11	\$181	\$54	\$89	\$289	\$38	\$19	\$2
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	\$9,118	\$148	\$2,408	\$720	\$1,189	\$3,853	\$508	\$260	\$32



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	\$228	\$	\$	\$228	\$	\$	\$	\$	\$
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	\$63	\$1	\$17	\$5	\$8	\$27	\$4	\$2	\$
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	\$8,108	\$132	\$2,141	\$640	\$1,057	\$3,427	\$452	\$231	\$29
4562300	MISC OTHER REV	361000	STEAM SALES	SG	\$5,819	\$95	\$1,536	\$459	\$759	\$2,459	\$324	\$166	\$20
4562300 Total					\$28,556	\$461	\$7,489	\$2,186	\$3,926	\$12,005	\$1,581	\$808	\$100
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	\$142	\$3	\$39	\$11	\$17	\$60	\$8	\$4	\$
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	\$140	\$	\$	\$	\$	\$140	\$	\$	\$
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	\$1	\$	\$	\$	\$	\$1	\$	\$	\$
4562400 Total					\$284	\$3	\$39	\$11	\$18	\$200	\$8	\$4	\$
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	-\$262	\$	\$	\$	\$	-\$262	\$	\$	\$
4562500 Total					-\$262	\$	\$	\$	\$	-\$262	\$	\$	\$
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	-\$48,191	\$	\$	\$	\$	\$	\$	\$	-\$48,191
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	-\$6,503	-\$106	-\$1,717	-\$513	-\$848	-\$2,748	-\$362	-\$185	-\$23
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	\$79,326	\$1,290	\$20,948	\$6,260	\$10,343	\$33,525	\$4,422	\$2,260	\$279
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	\$12,592	\$	\$	\$	\$	\$	\$	\$	\$12,592
4562700 Total					\$37,225	\$1,184	\$19,230	\$5,747	\$9,495	\$30,777	\$4,059	\$2,075	\$256
4569500	BLUE SKY REVENUE	367403	Blue Sky Revenue	OTHER	\$2,483	\$	\$	\$	\$	\$	\$	\$	\$2,483
4569500 Total					\$2,483	\$	\$	\$	\$	\$	\$	\$	\$2,483
Grand Total					\$4,554,383	\$110,737	\$1,293,674	\$331,859	\$556,027	\$1,897,356	\$265,743	\$121,435	\$10,499



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli		
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	\$18,478	\$300	\$4,879	\$1,458	\$2,409	\$7,809	\$1,030	\$526	\$65	\$0	\$0
5000000 Total					\$18,478	\$300	\$4,879	\$1,458	\$2,409	\$7,809	\$1,030	\$526	\$65	\$0	\$0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	\$914	\$15	\$241	\$72	\$119	\$386	\$51	\$26	\$3	\$0	\$0
5001000 Total					\$914	\$15	\$241	\$72	\$119	\$386	\$51	\$26	\$3	\$0	\$0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	\$137	\$2	\$34	\$10	\$20	\$58	\$9	\$4	\$0	\$0	\$0
5010000 Total					\$137	\$2	\$34	\$10	\$20	\$58	\$9	\$4	\$0	\$0	\$0
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	\$672,843	\$10,713	\$164,718	\$50,771	\$97,325	\$283,089	\$42,217	\$21,863	\$2,147	\$0	\$0
5011000 Total					\$672,843	\$10,713	\$164,718	\$50,771	\$97,325	\$283,089	\$42,217	\$21,863	\$2,147	\$0	\$0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	\$73	\$0	\$0	\$0	\$0	\$73	\$0	\$0	\$0	\$0	\$0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	\$178	\$0	\$0	\$0	\$178	\$0	\$0	\$0	\$0	\$0	\$0
5011200 Total					\$251	\$0	\$0	\$0	\$178	\$0	\$0	\$0	\$0	\$0	\$0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	\$9,149	\$146	\$2,240	\$690	\$1,323	\$3,849	\$574	\$297	\$29	\$0	\$0
5012000 Total					\$9,149	\$146	\$2,240	\$690	\$1,323	\$3,849	\$574	\$297	\$29	\$0	\$0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	\$415	\$7	\$102	\$31	\$60	\$175	\$26	\$13	\$1	\$0	\$0
5013000 Total					\$415	\$7	\$102	\$31	\$60	\$175	\$26	\$13	\$1	\$0	\$0
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	\$10,224	\$163	\$2,503	\$771	\$1,479	\$4,302	\$642	\$332	\$33	\$0	\$0
5013500 Total					\$10,224	\$163	\$2,503	\$771	\$1,479	\$4,302	\$642	\$332	\$33	\$0	\$0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	\$48	\$1	\$12	\$4	\$7	\$20	\$3	\$2	\$0	\$0	\$0
5014000 Total					\$48	\$1	\$12	\$4	\$7	\$20	\$3	\$2	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	\$10,090	\$161	\$2,470	\$761	\$1,459	\$4,245	\$633	\$328	\$32	\$0	\$0
5014500 Total					\$10,090	\$161	\$2,470	\$761	\$1,459	\$4,245	\$633	\$328	\$32	\$0	\$0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	\$1,142	\$18	\$279	\$86	\$165	\$480	\$72	\$37	\$4	\$0	\$0
5015000 Total					\$1,142	\$18	\$279	\$86	\$165	\$480	\$72	\$37	\$4	\$0	\$0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	\$21,507	\$350	\$5,679	\$1,697	\$2,804	\$9,089	\$1,199	\$613	\$76	\$0	\$0
5020000 Total					\$21,507	\$350	\$5,679	\$1,697	\$2,804	\$9,089	\$1,199	\$613	\$76	\$0	\$0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	\$1,235	\$20	\$326	\$97	\$161	\$522	\$69	\$35	\$4	\$0	\$0
5022000 Total					\$1,235	\$20	\$326	\$97	\$161	\$522	\$69	\$35	\$4	\$0	\$0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	\$2,421	\$39	\$639	\$191	\$316	\$1,023	\$135	\$69	\$9	\$0	\$0
5024000 Total					\$2,421	\$39	\$639	\$191	\$316	\$1,023	\$135	\$69	\$9	\$0	\$0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	\$12,975	\$211	\$3,426	\$1,024	\$1,692	\$5,483	\$723	\$370	\$46	\$0	\$0
5029000 Total					\$12,975	\$211	\$3,426	\$1,024	\$1,692	\$5,483	\$723	\$370	\$46	\$0	\$0
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	\$3,584	\$57	\$877	\$270	\$518	\$1,508	\$225	\$116	\$11	\$0	\$0
5030000 Total					\$3,584	\$57	\$877	\$270	\$518	\$1,508	\$225	\$116	\$11	\$0	\$0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	\$4,164	\$68	\$1,100	\$329	\$543	\$1,760	\$232	\$119	\$15	\$0	\$0
5050000 Total					\$4,164	\$68	\$1,100	\$329	\$543	\$1,760	\$232	\$119	\$15	\$0	\$0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	\$27	\$0	\$7	\$2	\$3	\$11	\$1	\$1	\$0	\$0	\$0
5051000 Total					\$27	\$0	\$7	\$2	\$3	\$11	\$1	\$1	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	\$79,719	\$1,296	\$21,051	\$6,291	\$10,394	\$33,691	\$4,444	\$2,271	\$280	\$0	\$0
5060000 Total					\$79,719	\$1,296	\$21,051	\$6,291	\$10,394	\$33,691	\$4,444	\$2,271	\$280	\$0	\$0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	\$1,349	\$22	\$356	\$106	\$176	\$570	\$75	\$38	\$5	\$0	\$0
5061000 Total					\$1,349	\$22	\$356	\$106	\$176	\$570	\$75	\$38	\$5	\$0	\$0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	\$839	\$14	\$221	\$66	\$109	\$354	\$47	\$24	\$3	\$0	\$0
5061100 Total					\$839	\$14	\$221	\$66	\$109	\$354	\$47	\$24	\$3	\$0	\$0
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5061200 Total					\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	\$582	\$9	\$154	\$46	\$76	\$246	\$32	\$17	\$2	\$0	\$0
5061300 Total					\$582	\$9	\$154	\$46	\$76	\$246	\$32	\$17	\$2	\$0	\$0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	\$1,514	\$25	\$400	\$120	\$197	\$640	\$84	\$43	\$5	\$0	\$0
5061400 Total					\$1,514	\$25	\$400	\$120	\$197	\$640	\$84	\$43	\$5	\$0	\$0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	\$199	\$3	\$53	\$16	\$26	\$84	\$11	\$6	\$1	\$0	\$0
5061500 Total					\$199	\$3	\$53	\$16	\$26	\$84	\$11	\$6	\$1	\$0	\$0
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	\$31	\$0	\$8	\$2	\$4	\$13	\$2	\$1	\$0	\$0	\$0
5061600 Total					\$31	\$0	\$8	\$2	\$4	\$13	\$2	\$1	\$0	\$0	\$0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	\$1,522	\$25	\$402	\$120	\$199	\$643	\$85	\$43	\$5	\$0	\$0
5062000 Total					\$1,522	\$25	\$402	\$120	\$199	\$643	\$85	\$43	\$5	\$0	\$0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	-\$38,848	-\$632	-\$10,258	-\$3,066	-\$5,065	-\$16,418	-\$2,166	-\$1,107	-\$137	\$0	\$0
5063000 Total					-\$38,848	-\$632	-\$10,258	-\$3,066	-\$5,065	-\$16,418	-\$2,166	-\$1,107	-\$137	\$0	\$0
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5064000 Total					\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	\$439	\$7	\$116	\$35	\$57	\$186	\$24	\$13	\$2	\$0	\$0
5065000 Total					\$439	\$7	\$116	\$35	\$57	\$186	\$24	\$13	\$2	\$0	\$0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	\$1,262	\$21	\$333	\$100	\$165	\$533	\$70	\$36	\$4	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl		
5066000 Total			\$1,262	\$21	\$333	\$100	\$165	\$533	\$70	\$36	\$4	\$0	\$0		
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	\$1,712	\$28	\$452	\$135	\$223	\$723	\$95	\$49	\$6	\$0	\$0
5067000 Total			\$1,712	\$28	\$452	\$135	\$223	\$723	\$95	\$49	\$6	\$0	\$0		
5068000	MISC STM EXP TRAVL	STEX	Steam O&M Expense	SG	\$24	\$0	\$6	\$2	\$3	\$10	\$1	\$1	\$0	\$0	\$0
5068000 Total			\$24	\$0	\$6	\$2	\$3	\$10	\$1	\$1	\$0	\$0	\$0		
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	\$171	\$3	\$45	\$13	\$22	\$72	\$10	\$5	\$1	\$0	\$0
5069000 Total			\$171	\$3	\$45	\$13	\$22	\$72	\$10	\$5	\$1	\$0	\$0		
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	\$2,181	\$35	\$576	\$172	\$284	\$922	\$122	\$62	\$8	\$0	\$0
5069900 Total			\$2,181	\$35	\$576	\$172	\$284	\$922	\$122	\$62	\$8	\$0	\$0		
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	\$278	\$5	\$73	\$22	\$36	\$117	\$15	\$8	\$1	\$0	\$0
5070000 Total			\$278	\$5	\$73	\$22	\$36	\$117	\$15	\$8	\$1	\$0	\$0		
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	\$3,721	\$61	\$983	\$294	\$485	\$1,573	\$207	\$106	\$13	\$0	\$0
5100000 Total			\$3,721	\$61	\$983	\$294	\$485	\$1,573	\$207	\$106	\$13	\$0	\$0		
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	SG	\$2,644	\$43	\$698	\$209	\$345	\$1,117	\$147	\$75	\$9	\$0	\$0
5101000 Total			\$2,644	\$43	\$698	\$209	\$345	\$1,117	\$147	\$75	\$9	\$0	\$0		
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	\$2,986	\$49	\$788	\$236	\$389	\$1,262	\$166	\$85	\$11	\$0	\$0
5110000 Total			\$2,986	\$49	\$788	\$236	\$389	\$1,262	\$166	\$85	\$11	\$0	\$0		
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	\$6,549	\$106	\$1,729	\$517	\$854	\$2,768	\$365	\$187	\$23	\$0	\$0
5111000 Total			\$6,549	\$106	\$1,729	\$517	\$854	\$2,768	\$365	\$187	\$23	\$0	\$0		
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	\$1,201	\$20	\$317	\$95	\$157	\$507	\$67	\$34	\$4	\$0	\$0
5111100 Total			\$1,201	\$20	\$317	\$95	\$157	\$507	\$67	\$34	\$4	\$0	\$0		
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	\$784	\$13	\$207	\$62	\$102	\$332	\$44	\$22	\$3	\$0	\$0
5111200 Total			\$784	\$13	\$207	\$62	\$102	\$332	\$44	\$22	\$3	\$0	\$0		
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	\$7,723	\$126	\$2,039	\$610	\$1,007	\$3,264	\$431	\$220	\$27	\$0	\$0
5112000 Total			\$7,723	\$126	\$2,039	\$610	\$1,007	\$3,264	\$431	\$220	\$27	\$0	\$0		
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0	\$0
5114000 Total			\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0	\$0		
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	\$599	\$10	\$158	\$47	\$78	\$253	\$33	\$17	\$2	\$0	\$0
5116000 Total			\$599	\$10	\$158	\$47	\$78	\$253	\$33	\$17	\$2	\$0	\$0		
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	\$1,005	\$16	\$265	\$79	\$131	\$425	\$56	\$29	\$4	\$0	\$0
5117000 Total			\$1,005	\$16	\$265	\$79	\$131	\$425	\$56	\$29	\$4	\$0	\$0		
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	\$1,045	\$17	\$276	\$82	\$136	\$442	\$58	\$30	\$4	\$0	\$0
5118000 Total			\$1,045	\$17	\$276	\$82	\$136	\$442	\$58	\$30	\$4	\$0	\$0		
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	\$1,541	\$25	\$407	\$122	\$201	\$651	\$88	\$44	\$5	\$0	\$0
5119000 Total			\$1,541	\$25	\$407	\$122	\$201	\$651	\$88	\$44	\$5	\$0	\$0		
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	\$148	\$2	\$39	\$12	\$19	\$62	\$8	\$4	\$1	\$0	\$0
5119900 Total			\$148	\$2	\$39	\$12	\$19	\$62	\$8	\$4	\$1	\$0	\$0		
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	\$17,566	\$286	\$4,644	\$1,388	\$2,293	\$7,432	\$980	\$501	\$62	\$0	\$0
5120000 Total			\$17,566	\$286	\$4,644	\$1,388	\$2,293	\$7,432	\$980	\$501	\$62	\$0	\$0		
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	\$16,566	\$269	\$4,375	\$1,307	\$2,160	\$7,001	\$923	\$472	\$58	\$0	\$0
5121000 Total			\$16,566	\$269	\$4,375	\$1,307	\$2,160	\$7,001	\$923	\$472	\$58	\$0	\$0		
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	\$146	\$2	\$38	\$11	\$19	\$61	\$8	\$4	\$1	\$0	\$0
5121100 Total			\$146	\$2	\$38	\$11	\$19	\$61	\$8	\$4	\$1	\$0	\$0		
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	\$5,956	\$97	\$1,573	\$470	\$777	\$2,517	\$332	\$170	\$21	\$0	\$0
5121200 Total			\$5,956	\$97	\$1,573	\$470	\$777	\$2,517	\$332	\$170	\$21	\$0	\$0		
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	\$615	\$10	\$162	\$49	\$80	\$260	\$34	\$18	\$2	\$0	\$0
5121400 Total			\$615	\$10	\$162	\$49	\$80	\$260	\$34	\$18	\$2	\$0	\$0		
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	\$500	\$8	\$132	\$39	\$65	\$211	\$28	\$14	\$2	\$0	\$0
5121500 Total			\$500	\$8	\$132	\$39	\$65	\$211	\$28	\$14	\$2	\$0	\$0		
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	\$2,240	\$36	\$592	\$177	\$292	\$947	\$125	\$64	\$8	\$0	\$0
5121600 Total			\$2,240	\$36	\$592	\$177	\$292	\$947	\$125	\$64	\$8	\$0	\$0		
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	\$373	\$6	\$98	\$29	\$49	\$158	\$21	\$11	\$1	\$0	\$0
5121700 Total			\$373	\$6	\$98	\$29	\$49	\$158	\$21	\$11	\$1	\$0	\$0		
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	\$5,985	\$97	\$1,581	\$472	\$780	\$2,529	\$334	\$171	\$21	\$0	\$0
5121800 Total			\$5,985	\$97	\$1,581	\$472	\$780	\$2,529	\$334	\$171	\$21	\$0	\$0		
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	\$72	\$1	\$19	\$6	\$9	\$30	\$4	\$2	\$0	\$0	\$0
5121900 Total			\$72	\$1	\$19	\$6	\$9	\$30	\$4	\$2	\$0	\$0	\$0		
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	\$1,469	\$24	\$388	\$116	\$192	\$621	\$82	\$42	\$5	\$0	\$0
5122000 Total			\$1,469	\$24	\$388	\$116	\$192	\$621	\$82	\$42	\$5	\$0	\$0		
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	\$2,424	\$39	\$640	\$191	\$316	\$1,025	\$135	\$69	\$9	\$0	\$0
5122100 Total			\$2,424	\$39	\$640	\$191	\$316	\$1,025	\$135	\$69	\$9	\$0	\$0		
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	\$10,574	\$172	\$2,792	\$835	\$1,379	\$4,469	\$589	\$301	\$37	\$0	\$0
5122200 Total			\$10,574	\$172	\$2,792	\$835	\$1,379	\$4,469	\$589	\$301	\$37	\$0	\$0		
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	\$4,205	\$68	\$1,110	\$332	\$548	\$1,777	\$234	\$120	\$15	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5122300 Total				\$4,205	\$68	\$1,110	\$332	\$548	\$1,777	\$234	\$120	\$15	\$0	\$0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	\$827	\$13	\$218	\$65	\$108	\$350	\$24	\$46	\$24	\$3	\$0
5122400 Total				\$827	\$13	\$218	\$65	\$108	\$350	\$46	\$24	\$3	\$0	\$0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	\$251	\$4	\$68	\$20	\$33	\$106	\$14	\$7	\$1	\$0	\$0
5122500 Total				\$251	\$4	\$68	\$20	\$33	\$106	\$14	\$7	\$1	\$0	\$0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	\$900	\$15	\$238	\$71	\$117	\$381	\$50	\$26	\$3	\$0	\$0
5122600 Total				\$900	\$15	\$238	\$71	\$117	\$381	\$50	\$26	\$3	\$0	\$0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	\$2,695	\$44	\$712	\$213	\$351	\$1,139	\$150	\$77	\$9	\$0	\$0
5122800 Total				\$2,695	\$44	\$712	\$213	\$351	\$1,139	\$150	\$77	\$9	\$0	\$0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	\$10,140	\$165	\$2,678	\$800	\$1,322	\$4,285	\$565	\$289	\$36	\$0	\$0
5122900 Total				\$10,140	\$165	\$2,678	\$800	\$1,322	\$4,285	\$565	\$289	\$36	\$0	\$0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	\$4,965	\$81	\$1,311	\$392	\$647	\$2,098	\$277	\$141	\$17	\$0	\$0
5123000 Total				\$4,965	\$81	\$1,311	\$392	\$647	\$2,098	\$277	\$141	\$17	\$0	\$0
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	\$652	\$11	\$172	\$51	\$85	\$275	\$36	\$19	\$2	\$0	\$0
5123100 Total				\$652	\$11	\$172	\$51	\$85	\$275	\$36	\$19	\$2	\$0	\$0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	\$1,105	\$18	\$292	\$87	\$144	\$467	\$62	\$31	\$4	\$0	\$0
5123200 Total				\$1,105	\$18	\$292	\$87	\$144	\$467	\$62	\$31	\$4	\$0	\$0
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	\$88	\$1	\$23	\$7	\$12	\$37	\$5	\$3	\$0	\$0	\$0
5123300 Total				\$88	\$1	\$23	\$7	\$12	\$37	\$5	\$3	\$0	\$0	\$0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	\$1,999	\$33	\$528	\$158	\$261	\$845	\$111	\$57	\$7	\$0	\$0
5123400 Total				\$1,999	\$33	\$528	\$158	\$261	\$845	\$111	\$57	\$7	\$0	\$0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	\$1,010	\$16	\$267	\$80	\$132	\$427	\$56	\$29	\$4	\$0	\$0
5124000 Total				\$1,010	\$16	\$267	\$80	\$132	\$427	\$56	\$29	\$4	\$0	\$0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	\$5,544	\$90	\$1,464	\$438	\$723	\$2,343	\$309	\$158	\$19	\$0	\$0
5125000 Total				\$5,544	\$90	\$1,464	\$438	\$723	\$2,343	\$309	\$158	\$19	\$0	\$0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	\$1,225	\$20	\$323	\$97	\$160	\$518	\$68	\$35	\$4	\$0	\$0
5126000 Total				\$1,225	\$20	\$323	\$97	\$160	\$518	\$68	\$35	\$4	\$0	\$0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	\$209	\$3	\$55	\$16	\$27	\$88	\$12	\$6	\$1	\$0	\$0
5127000 Total				\$209	\$3	\$55	\$16	\$27	\$88	\$12	\$6	\$1	\$0	\$0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	\$6,814	\$111	\$1,799	\$538	\$888	\$2,880	\$380	\$194	\$24	\$0	\$0
5128000 Total				\$6,814	\$111	\$1,799	\$538	\$888	\$2,880	\$380	\$194	\$24	\$0	\$0
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	\$784	\$13	\$207	\$62	\$102	\$331	\$44	\$22	\$3	\$0	\$0
5129000 Total				\$784	\$13	\$207	\$62	\$102	\$331	\$44	\$22	\$3	\$0	\$0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	\$1,208	\$20	\$319	\$95	\$158	\$511	\$67	\$34	\$4	\$0	\$0
5129900 Total				\$1,208	\$20	\$319	\$95	\$158	\$511	\$67	\$34	\$4	\$0	\$0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	\$4,111	\$67	\$1,086	\$324	\$536	\$1,737	\$229	\$117	\$14	\$0	\$0
5130000 Total				\$4,111	\$67	\$1,086	\$324	\$536	\$1,737	\$229	\$117	\$14	\$0	\$0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	\$19,717	\$321	\$5,207	\$1,556	\$2,571	\$8,333	\$1,099	\$562	\$69	\$0	\$0
5131000 Total				\$19,717	\$321	\$5,207	\$1,556	\$2,571	\$8,333	\$1,099	\$562	\$69	\$0	\$0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	\$679	\$11	\$179	\$54	\$89	\$287	\$38	\$19	\$2	\$0	\$0
5131100 Total				\$679	\$11	\$179	\$54	\$89	\$287	\$38	\$19	\$2	\$0	\$0
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0	\$0	\$0
5131300 Total				\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0	\$0	\$0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	\$6,675	\$109	\$1,763	\$527	\$870	\$2,821	\$372	\$190	\$23	\$0	\$0
5131400 Total				\$6,675	\$109	\$1,763	\$527	\$870	\$2,821	\$372	\$190	\$23	\$0	\$0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	\$1,256	\$20	\$332	\$99	\$164	\$531	\$70	\$36	\$4	\$0	\$0
5132000 Total				\$1,256	\$20	\$332	\$99	\$164	\$531	\$70	\$36	\$4	\$0	\$0
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	\$336	\$5	\$89	\$27	\$44	\$142	\$19	\$10	\$1	\$0	\$0
5133000 Total				\$336	\$5	\$89	\$27	\$44	\$142	\$19	\$10	\$1	\$0	\$0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	\$211	\$3	\$56	\$17	\$27	\$89	\$12	\$6	\$1	\$0	\$0
5134000 Total				\$211	\$3	\$56	\$17	\$27	\$89	\$12	\$6	\$1	\$0	\$0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	\$1,426	\$23	\$376	\$113	\$186	\$603	\$79	\$41	\$5	\$0	\$0
5135000 Total				\$1,426	\$23	\$376	\$113	\$186	\$603	\$79	\$41	\$5	\$0	\$0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	\$2,394	\$39	\$632	\$189	\$312	\$1,012	\$133	\$68	\$8	\$0	\$0
5137000 Total				\$2,394	\$39	\$632	\$189	\$312	\$1,012	\$133	\$68	\$8	\$0	\$0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	\$2,255	\$37	\$595	\$178	\$294	\$953	\$126	\$64	\$8	\$0	\$0
5138000 Total				\$2,255	\$37	\$595	\$178	\$294	\$953	\$126	\$64	\$8	\$0	\$0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	\$308	\$5	\$81	\$24	\$40	\$130	\$17	\$9	\$1	\$0	\$0
5139000 Total				\$308	\$5	\$81	\$24	\$40	\$130	\$17	\$9	\$1	\$0	\$0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	\$518	\$8	\$137	\$41	\$68	\$219	\$29	\$15	\$2	\$0	\$0
5139900 Total				\$518	\$8	\$137	\$41	\$68	\$219	\$29	\$15	\$2	\$0	\$0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	\$5,726	\$93	\$1,512	\$452	\$747	\$2,420	\$319	\$163	\$20	\$0	\$0
5140000 Total				\$5,726	\$93	\$1,512	\$452	\$747	\$2,420	\$319	\$163	\$20	\$0	\$0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	\$3,096	\$50	\$817	\$244	\$404	\$1,308	\$173	\$88	\$11	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5141000 Total			\$3,096	\$50	\$817	\$244	\$404	\$1,308	\$173	\$88	\$11	\$0	\$0
5142000	MISC STM PLT-CONSU	STEX	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5142000	MISC STM PLT-CONSU	STEX	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5144000	MISC STM PLNT-LAB	STEX	\$368	\$6	\$97	\$29	\$48	\$156	\$21	\$10	\$1	\$0	\$0
5144000 Total			\$368	\$6	\$97	\$29	\$48	\$156	\$21	\$10	\$1	\$0	\$0
5145000	MAINT MISC-SM TOOL	STEX	\$305	\$5	\$80	\$24	\$40	\$129	\$17	\$9	\$1	\$0	\$0
5145000 Total			\$305	\$5	\$80	\$24	\$40	\$129	\$17	\$9	\$1	\$0	\$0
5146000	MAINT/PAGING SYS	STEX	\$221	\$4	\$58	\$17	\$29	\$93	\$12	\$6	\$1	\$0	\$0
5146000 Total			\$221	\$4	\$58	\$17	\$29	\$93	\$12	\$6	\$1	\$0	\$0
5147000	MAINT/PLANT EQUIP	STEX	\$2,418	\$39	\$638	\$191	\$315	\$1,022	\$135	\$69	\$9	\$0	\$0
5147000 Total			\$2,418	\$39	\$638	\$191	\$315	\$1,022	\$135	\$69	\$9	\$0	\$0
5148000	MAINT/PLT-VEHICLES	STEX	\$1,012	\$16	\$267	\$80	\$132	\$428	\$56	\$29	\$4	\$0	\$0
5148000 Total			\$1,012	\$16	\$267	\$80	\$132	\$428	\$56	\$29	\$4	\$0	\$0
5149000	MAINT MISC-OTHER	STEX	\$172	\$3	\$46	\$14	\$22	\$73	\$10	\$5	\$1	\$0	\$0
5149000 Total			\$172	\$3	\$46	\$14	\$22	\$73	\$10	\$5	\$1	\$0	\$0
5350000	OPER SUPERV & ENG	HYEX	\$3,636	\$59	\$960	\$287	\$474	\$1,537	\$203	\$104	\$13	\$0	\$0
5350000	OPER SUPERV & ENG	HYEX	\$151	\$2	\$40	\$12	\$20	\$64	\$8	\$4	\$1	\$0	\$0
5350000 Total			\$3,787	\$62	\$1,000	\$299	\$494	\$1,600	\$211	\$108	\$13	\$0	\$0
5360000	WATER FOR POWER	HYEX	\$258	\$4	\$68	\$20	\$34	\$109	\$14	\$7	\$1	\$0	\$0
5360000 Total			\$258	\$4	\$68	\$20	\$34	\$109	\$14	\$7	\$1	\$0	\$0
5370000	HYDRAULIC EXPENSES	HYEX	\$2,248	\$37	\$594	\$177	\$293	\$950	\$125	\$64	\$8	\$0	\$0
5370000 Total			\$2,248	\$37	\$594	\$177	\$293	\$950	\$125	\$64	\$8	\$0	\$0
5371000	HYDRO/FISH & WILD	HYEX	\$60	\$1	\$16	\$5	\$8	\$25	\$3	\$2	\$0	\$0	\$0
5371000	HYDRO/FISH & WILD	HYEX	\$98	\$2	\$26	\$8	\$13	\$42	\$5	\$3	\$0	\$0	\$0
5371000 Total			\$159	\$3	\$42	\$13	\$21	\$67	\$9	\$5	\$1	\$0	\$0
5372000	HYDRO/HATCHERY EXP	HYEX	\$0	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0	\$0	\$0
5372000 Total			-\$7	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0	\$0	\$0
5374000	HYDRO/OTH REC FAC	HYEX	\$286	\$5	\$76	\$23	\$37	\$121	\$16	\$8	\$1	\$0	\$0
5374000	HYDRO/OTH REC FAC	HYEX	\$19	\$0	\$5	\$2	\$2	\$8	\$1	\$1	\$0	\$0	\$0
5374000 Total			\$305	\$5	\$81	\$24	\$40	\$129	\$17	\$9	\$1	\$0	\$0
5379000	HYDRO EXPENSE-OTH	HYEX	\$709	\$12	\$187	\$56	\$92	\$300	\$40	\$20	\$2	\$0	\$0
5379000	HYDRO EXPENSE-OTH	HYEX	\$283	\$5	\$75	\$22	\$37	\$120	\$16	\$8	\$1	\$0	\$0
5379000 Total			\$992	\$16	\$262	\$78	\$129	\$419	\$56	\$28	\$3	\$0	\$0
5390000	MSC HYD PWR GEN EX	HYEX	\$16,414	\$267	\$4,334	\$1,295	\$2,140	\$6,937	\$915	\$468	\$58	\$0	\$0
5390000	MSC HYD PWR GEN EX	HYEX	\$7,987	\$130	\$2,109	\$630	\$1,041	\$3,375	\$445	\$228	\$28	\$0	\$0
5390000 Total			\$24,401	\$397	\$6,444	\$1,926	\$3,181	\$10,312	\$1,360	\$695	\$86	\$0	\$0
5400000	RENTS (HYDRO GEN)	HYEX	-\$413	-\$7	-\$109	-\$33	-\$54	-\$175	-\$23	-\$12	-\$1	\$0	\$0
5400000	RENTS (HYDRO GEN)	HYEX	\$8	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0	\$0	\$0
5400000 Total			-\$405	-\$7	-\$107	-\$32	-\$53	-\$171	-\$23	-\$12	-\$1	\$0	\$0
5410000	MNT SUPERV & ENG	HYEX	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5410000 Total			\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5420000	MAINT OF STRUCTURE	HYEX	\$859	\$14	\$227	\$68	\$112	\$363	\$48	\$24	\$3	\$0	\$0
5420000	MAINT OF STRUCTURE	HYEX	\$171	\$3	\$45	\$14	\$22	\$72	\$10	\$5	\$1	\$0	\$0
5420000 Total			\$1,030	\$17	\$272	\$81	\$134	\$435	\$57	\$29	\$4	\$0	\$0
5430000	MNT DAMS & WTR SYS	HYEX	\$1,755	\$29	\$463	\$139	\$229	\$742	\$98	\$50	\$6	\$0	\$0
5430000	MNT DAMS & WTR SYS	HYEX	\$675	\$11	\$178	\$53	\$88	\$285	\$38	\$19	\$2	\$0	\$0
5430000 Total			\$2,430	\$40	\$642	\$192	\$317	\$1,027	\$135	\$69	\$9	\$0	\$0
5440000	MAINT OF ELEC PLNT	HYEX	\$169	\$3	\$45	\$13	\$22	\$71	\$9	\$5	\$1	\$0	\$0
5440000 Total			\$169	\$3	\$45	\$13	\$22	\$71	\$9	\$5	\$1	\$0	\$0
5441000	PRIME MOVERS & GEN	HYEX	\$1,109	\$18	\$293	\$88	\$145	\$469	\$62	\$32	\$4	\$0	\$0
5441000	PRIME MOVERS & GEN	HYEX	\$151	\$2	\$40	\$12	\$20	\$64	\$8	\$4	\$1	\$0	\$0
5441000 Total			\$1,260	\$20	\$333	\$99	\$164	\$533	\$70	\$36	\$4	\$0	\$0
5442000	ACCESS ELEC EQUIP	HYEX	\$1,008	\$16	\$266	\$80	\$131	\$426	\$56	\$29	\$4	\$0	\$0
5442000	ACCESS ELEC EQUIP	HYEX	\$116	\$2	\$31	\$9	\$15	\$49	\$6	\$3	\$0	\$0	\$0
5442000 Total			\$1,125	\$18	\$297	\$89	\$147	\$475	\$63	\$32	\$4	\$0	\$0
5450000	MNT MISC HYDRO PLT	HYEX	\$115	\$2	\$30	\$9	\$15	\$49	\$6	\$3	\$0	\$0	\$0
5450000 Total			\$115	\$2	\$30	\$9	\$15	\$49	\$6	\$3	\$0	\$0	\$0
5451000	MNT-FISH/WILDLIFE	HYEX	\$308	\$5	\$81	\$24	\$40	\$130	\$17	\$9	\$1	\$0	\$0
5451000 Total			\$308	\$5	\$81	\$24	\$40	\$130	\$17	\$9	\$1	\$0	\$0
5454000	MAINT-OTH REC FAC	HYEX	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0	\$0
5454000	MAINT-OTH REC FAC	HYEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5454000 Total			\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0	\$0
5455000	MAINT-RDS/TRAIL/BR	HYEX	\$587	\$10	\$155	\$46	\$77	\$248	\$33	\$17	\$2	\$0	\$0
5455000	MAINT-RDS/TRAIL/BR	HYEX	\$405	\$7	\$107	\$32	\$53	\$171	\$23	\$12	\$1	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
545000 Total			\$992	\$16	\$262	\$78	\$129	\$419	\$55	\$28	\$3	\$0	\$0
5459000	MAINT HYDRO-OTHER	HYEX	\$1,114	\$18	\$294	\$88	\$145	\$471	\$62	\$32	\$4	\$0	\$0
5459000	MAINT HYDRO-OTHER	HYEX	\$417	\$7	\$110	\$33	\$54	\$176	\$23	\$12	\$1	\$0	\$0
5459000 Total			\$1,531	\$25	\$404	\$121	\$200	\$647	\$85	\$44	\$5	\$0	\$0
5460000	OPER SUPERV & ENG	OPEX	\$430	\$7	\$113	\$34	\$56	\$182	\$24	\$12	\$2	\$0	\$0
5460000 Total			\$430	\$7	\$113	\$34	\$56	\$182	\$24	\$12	\$2	\$0	\$0
5471000	NATURAL GAS	NPCX	\$367,321	\$5,849	\$89,923	\$27,717	\$53,132	\$154,545	\$23,047	\$11,936	\$1,172	\$0	\$0
5471000 Total			\$367,321	\$5,849	\$89,923	\$27,717	\$53,132	\$154,545	\$23,047	\$11,936	\$1,172	\$0	\$0
5480000	GENERATION EXP	OPEX	\$15,368	\$250	\$4,058	\$1,213	\$2,004	\$6,495	\$857	\$438	\$54	\$0	\$0
5480000 Total			\$15,368	\$250	\$4,058	\$1,213	\$2,004	\$6,495	\$857	\$438	\$54	\$0	\$0
5490000	MIS OTH PWR GEN EX	OPEX	\$21,290	\$346	\$5,622	\$1,680	\$2,776	\$8,997	\$1,187	\$607	\$75	\$0	\$0
5490000 Total			\$21,290	\$346	\$5,622	\$1,680	\$2,776	\$8,997	\$1,187	\$607	\$75	\$0	\$0
5500000	RENTS (OTHER GEN)	OPEX	\$4,254	\$69	\$1,123	\$336	\$555	\$1,798	\$237	\$121	\$15	\$0	\$0
5500000 Total			\$4,254	\$69	\$1,123	\$336	\$555	\$1,798	\$237	\$121	\$15	\$0	\$0
5520000	MAINT OF STRUCTURE	OPEX	\$2,939	\$48	\$776	\$232	\$383	\$1,242	\$164	\$84	\$10	\$0	\$0
5520000 Total			\$2,939	\$48	\$776	\$232	\$383	\$1,242	\$164	\$84	\$10	\$0	\$0
5530000	MNT GEN & ELEC PLT	OPEX	\$10,919	\$178	\$2,883	\$862	\$1,424	\$4,614	\$609	\$311	\$38	\$0	\$0
5530000 Total			\$10,919	\$178	\$2,883	\$862	\$1,424	\$4,614	\$609	\$311	\$38	\$0	\$0
5540000	MNT MSC OTH PWR GN	OPEX	\$4,780	\$78	\$1,262	\$377	\$623	\$2,020	\$266	\$136	\$17	\$0	\$0
5540000 Total			\$4,780	\$78	\$1,262	\$377	\$623	\$2,020	\$266	\$136	\$17	\$0	\$0
5546000	MISC PLANT EQUIP	OPEX	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5546000 Total			\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5550000	PURCHASED POWER	PSEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5550000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551100	REG BILL OR-(PACF)	PSEX	-\$27,061	\$0	-\$27,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551100 Total			-\$27,061	\$0	-\$27,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551200	REG BILL-WA (PACF)	PSEX	-\$8,423	\$0	\$0	-\$8,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551200 Total			-\$8,423	\$0	\$0	-\$8,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551300	REG BILL-ID (UTAH)	PSEX	-\$1,271	\$0	\$0	\$0	\$0	\$0	-\$1,271	\$0	\$0	\$0	\$0
5551300 Total			-\$1,271	\$0	\$0	\$0	\$0	\$0	-\$1,271	\$0	\$0	\$0	\$0
5552500	OTH/INT/REC/DEL	NPCX	\$28,315	\$451	\$6,932	\$2,137	\$4,096	\$11,913	\$1,777	\$920	\$90	\$0	\$0
5552500 Total			\$28,315	\$451	\$6,932	\$2,137	\$4,096	\$11,913	\$1,777	\$920	\$90	\$0	\$0
5552600	ELECTRICITY SWAPS	NPCX	-\$163,991	-\$2,667	-\$43,305	-\$12,942	-\$21,381	-\$69,305	-\$9,141	-\$4,672	-\$577	\$0	\$0
5552600 Total			-\$163,991	-\$2,667	-\$43,305	-\$12,942	-\$21,381	-\$69,305	-\$9,141	-\$4,672	-\$577	\$0	\$0
5555500	IPP ENERGY PURCH	NPCX	\$27,496	\$447	\$7,261	\$2,170	\$3,585	\$11,620	\$1,533	\$783	\$97	\$0	\$0
5555500 Total			\$27,496	\$447	\$7,261	\$2,170	\$3,585	\$11,620	\$1,533	\$783	\$97	\$0	\$0
5556100	BOOKOUTS NETTED-LOSS	NPCX	\$1,968	\$32	\$520	\$155	\$257	\$832	\$110	\$56	\$7	\$0	\$0
5556100 Total			\$1,968	\$32	\$520	\$155	\$257	\$832	\$110	\$56	\$7	\$0	\$0
5556200	TRADING NETTED-LOSS	NPCX	\$31	\$0	\$8	\$2	\$4	\$13	\$2	\$1	\$0	\$0	\$0
5556200 Total			\$31	\$0	\$8	\$2	\$4	\$13	\$2	\$1	\$0	\$0	\$0
5556300	FIRM ENERGY PURCH	NPCX	\$661,337	\$10,755	\$174,638	\$52,193	\$86,227	\$279,492	\$36,865	\$18,842	\$2,326	\$0	\$0
5556300 Total			\$661,337	\$10,755	\$174,638	\$52,193	\$86,227	\$279,492	\$36,865	\$18,842	\$2,326	\$0	\$0
5556400	FIRM DEMAND PURCH	NPCX	\$123,418	\$2,007	\$32,591	\$9,740	\$16,091	\$52,158	\$6,880	\$3,516	\$434	\$0	\$0
5556400 Total			\$123,418	\$2,007	\$32,591	\$9,740	\$16,091	\$52,158	\$6,880	\$3,516	\$434	\$0	\$0
5556700	POST-MERG FIRM PUR	NPCX	-\$140	-\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556700	POST-MERG FIRM PUR	NPCX	\$3,615	\$0	\$3,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556700	POST-MERG FIRM PUR	NPCX	\$1,993	\$0	\$1,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556700	POST-MERG FIRM PUR	NPCX	-\$67,739	\$0	\$0	\$0	\$0	-\$67,739	\$0	\$0	\$0	\$0	\$0
5556700	POST-MERG FIRM PUR	NPCX	-\$10,106	\$0	\$0	\$0	\$0	\$0	-\$10,106	\$0	\$0	\$0	\$0
5556700	POST-MERG FIRM PUR	NPCX	-\$21,640	\$0	\$0	\$0	-\$21,640	\$0	\$0	\$0	\$0	\$0	\$0
5556700	POST-MERG FIRM PUR	NPCX	-\$149,541	-\$2,432	-\$39,489	-\$11,802	-\$19,497	-\$63,198	-\$8,336	-\$4,260	-\$526	\$0	\$0
5556700 Total			-\$243,557	-\$2,572	-\$38,874	-\$9,809	-\$41,137	-\$130,937	-\$18,442	-\$4,260	-\$526	\$0	\$0
5560000	SYS CTRL & LD DISP	PSEX	\$1,744	\$28	\$461	\$138	\$227	\$737	\$97	\$50	\$6	\$0	\$0
5560000 Total			\$1,744	\$28	\$461	\$138	\$227	\$737	\$97	\$50	\$6	\$0	\$0
5570000	OTHER EXPENSES	PSEX	\$4,237	\$67	\$1,037	\$320	\$613	\$1,783	\$266	\$138	\$14	\$0	\$0
5570000	OTHER EXPENSES	PSEX	\$59,223	\$963	\$15,639	\$4,674	\$7,722	\$25,029	\$3,301	\$1,687	\$208	\$0	\$0
5570000 Total			\$63,460	\$1,031	\$16,676	\$4,994	\$8,335	\$26,811	\$3,567	\$1,825	\$222	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	-\$33	\$0	\$0	\$0	\$0	\$0	-\$33	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	-\$54	\$0	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	\$1,122	\$18	\$297	\$89	\$147	\$476	\$63	\$32	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	-\$97	\$0	\$0	-\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000 Total			\$939	\$18	\$244	-\$8	\$147	\$476	\$30	\$32	\$0	\$0	\$0
5600000	OPER SUPERV & ENG	TNEX	\$5,690	\$93	\$1,502	\$449	\$742	\$2,405	\$317	\$162	\$20	\$0	\$0
5600000 Total			\$5,690	\$93	\$1,502	\$449	\$742	\$2,405	\$317	\$162	\$20	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5610000	LOAD DISPATCHING	TNEX	Transmission O&M Expense	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	\$7,794	\$127	\$2,058	\$615	\$1,016	\$3,294	\$434	\$222	\$27
5612000 Total					\$7,794	\$127	\$2,058	\$615	\$1,016	\$3,294	\$434	\$222	\$27
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	\$984	\$16	\$260	\$78	\$128	\$416	\$55	\$28	\$3
5615000 Total					\$984	\$16	\$260	\$78	\$128	\$416	\$55	\$28	\$3
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	\$207	\$3	\$55	\$16	\$27	\$87	\$12	\$6	\$1
5616000 Total					\$207	\$3	\$55	\$16	\$27	\$87	\$12	\$6	\$1
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	\$763	\$12	\$202	\$60	\$100	\$323	\$43	\$22	\$3
5617000 Total					\$763	\$12	\$202	\$60	\$100	\$323	\$43	\$22	\$3
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	\$2,647	\$43	\$699	\$209	\$345	\$1,119	\$148	\$75	\$9
5620000 Total					\$2,647	\$43	\$699	\$209	\$345	\$1,119	\$148	\$75	\$9
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	\$259	\$4	\$68	\$20	\$34	\$109	\$14	\$7	\$1
5630000 Total					\$259	\$4	\$68	\$20	\$34	\$109	\$14	\$7	\$1
5640000	UNDERGRND LINE EXP	TNEX	Transmission O&M Expense	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650000	TRNS ELEC BY OTHERS	NPCX	Net Power Cost Expense	SG	\$1,904	\$31	\$503	\$150	\$248	\$805	\$106	\$54	\$7
5650000 Total					\$1,904	\$31	\$503	\$150	\$248	\$805	\$106	\$54	\$7
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	\$903	\$15	\$238	\$71	\$118	\$382	\$50	\$26	\$3
5651000 Total					\$903	\$15	\$238	\$71	\$118	\$382	\$50	\$26	\$3
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	\$8,252	\$131	\$2,020	\$623	\$1,194	\$3,472	\$518	\$268	\$26
5652500 Total					\$8,252	\$131	\$2,020	\$623	\$1,194	\$3,472	\$518	\$268	\$26
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	\$127,176	\$2,068	\$33,583	\$10,037	\$16,582	\$53,747	\$7,089	\$3,623	\$447
5654600 Total					\$127,176	\$2,068	\$33,583	\$10,037	\$16,582	\$53,747	\$7,089	\$3,623	\$447
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	\$3,569	\$58	\$942	\$282	\$465	\$1,508	\$199	\$102	\$13
5660000 Total					\$3,569	\$58	\$942	\$282	\$465	\$1,508	\$199	\$102	\$13
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	\$2,550	\$41	\$673	\$201	\$332	\$1,077	\$142	\$73	\$9
5670000 Total					\$2,550	\$41	\$673	\$201	\$332	\$1,077	\$142	\$73	\$9
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	\$2,061	\$34	\$544	\$163	\$269	\$871	\$115	\$59	\$7
5680000 Total					\$2,061	\$34	\$544	\$163	\$269	\$871	\$115	\$59	\$7
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5690000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	\$103	\$2	\$27	\$8	\$13	\$44	\$6	\$3	\$0
5691000 Total					\$103	\$2	\$27	\$8	\$13	\$44	\$6	\$3	\$0
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	\$1,119	\$18	\$296	\$88	\$146	\$473	\$62	\$32	\$4
5692000 Total					\$1,119	\$18	\$296	\$88	\$146	\$473	\$62	\$32	\$4
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	\$3,356	\$55	\$886	\$265	\$438	\$1,418	\$187	\$96	\$12
5693000 Total					\$3,356	\$55	\$886	\$265	\$438	\$1,418	\$187	\$96	\$12
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	\$11,231	\$183	\$2,966	\$886	\$1,464	\$4,747	\$626	\$320	\$40
5700000 Total					\$11,231	\$183	\$2,966	\$886	\$1,464	\$4,747	\$626	\$320	\$40
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	\$22,370	\$364	\$5,907	\$1,765	\$2,917	\$9,454	\$1,247	\$637	\$79
5710000 Total					\$22,370	\$364	\$5,907	\$1,765	\$2,917	\$9,454	\$1,247	\$637	\$79
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	\$170	\$3	\$45	\$13	\$22	\$72	\$9	\$5	\$1
5720000 Total					\$170	\$3	\$45	\$13	\$22	\$72	\$9	\$5	\$1
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	\$1,607	\$26	\$424	\$127	\$210	\$679	\$90	\$46	\$6
5730000 Total					\$1,607	\$26	\$424	\$127	\$210	\$679	\$90	\$46	\$6
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	\$-36	\$0	\$0	\$0	\$0	\$0	\$-36	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	\$35	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	\$14,770	\$521	\$4,083	\$969	\$1,245	\$7,006	\$687	\$259	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	\$43	\$0	\$0	\$0	\$0	\$43	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	\$30	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	\$-11	\$0	\$0	\$0	\$-11	\$0	\$0	\$0	\$0
5800000 Total					\$14,866	\$555	\$4,118	\$999	\$1,234	\$7,048	\$661	\$259	\$0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	\$13,254	\$468	\$3,664	\$870	\$1,117	\$6,287	\$616	\$233	\$0
5810000 Total					\$13,254	\$468	\$3,664	\$870	\$1,117	\$6,287	\$616	\$233	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	\$292	\$0	\$0	\$0	\$0	\$292	\$0	\$0	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	\$1,254	\$0	\$1,254	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	\$39	\$1	\$11	\$3	\$3	\$18	\$2	\$1	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	\$1,666	\$0	\$0	\$0	\$0	\$1,666	\$0	\$0	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	\$260	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	\$631	\$0	\$0	\$0	\$631	\$0	\$0	\$0	\$0
5820000 Total					\$4,207	\$66	\$1,265	\$263	\$634	\$1,685	\$294	\$1	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	\$431	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	\$270	\$0	\$0	\$0	\$0	\$270	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	\$3,107	\$0	\$3,107	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	\$21	\$1	\$6	\$1	\$2	\$10	\$1	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	\$1,912	\$0	\$0	\$0	\$1,912	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	\$435	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	\$193	\$0	\$0	\$0	\$0	\$0	\$193	\$0	\$0
5830000 Total					\$6,624	\$431	\$3,113	\$437	\$257	\$1,922	\$271	\$193	\$0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	SNPD	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 Total					\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	\$231	\$8	\$64	\$15	\$19	\$110	\$11	\$4	\$0
5850000 Total					\$231	\$8	\$64	\$15	\$19	\$110	\$11	\$4	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	\$243	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	\$371	\$0	\$0	\$0	\$0	\$371	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	\$3,087	\$0	\$3,087	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	\$1,667	\$59	\$461	\$109	\$141	\$791	\$78	\$29	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	\$1,436	\$0	\$0	\$0	\$1,436	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	\$543	\$0	\$0	\$543	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	\$567	\$0	\$0	\$0	\$567	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0
5860000 Total					\$7,979	\$302	\$3,648	\$653	\$707	\$2,227	\$448	\$93	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	\$651	\$651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	\$386	\$0	\$0	\$0	\$0	\$386	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	\$4,633	\$0	\$4,633	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	\$5,706	\$0	\$0	\$0	\$5,706	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	\$991	\$0	\$0	\$991	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	\$861	\$0	\$0	\$0	\$861	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	\$70	\$0	\$0	\$0	\$0	\$0	\$70	\$0	\$0
5870000 Total					\$13,298	\$651	\$4,633	\$991	\$861	\$5,706	\$386	\$70	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	\$48	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	\$246	\$0	\$246	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	\$3,644	\$129	\$1,007	\$239	\$307	\$1,728	\$169	\$64	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	\$1,251	\$0	\$0	\$0	\$1,251	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	\$87	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	\$168	\$0	\$0	\$0	\$168	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-\$37	\$0	\$0	\$0	\$0	\$0	-\$37	\$0	\$0
5880000 Total					\$5,452	\$174	\$1,253	\$326	\$475	\$2,979	\$218	\$27	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	\$23	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	\$1,655	\$0	\$1,655	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	\$56	\$2	\$15	\$4	\$5	\$26	\$3	\$1	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	\$585	\$0	\$0	\$0	\$585	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	\$113	\$0	\$0	\$113	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	\$343	\$0	\$0	\$0	\$343	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	\$156	\$0	\$0	\$0	\$0	\$0	\$156	\$0	\$0
5890000 Total					\$3,912	\$83	\$1,670	\$117	\$347	\$612	\$25	\$157	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	\$41	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	\$346	\$0	\$346	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	\$3,516	\$124	\$972	\$231	\$296	\$1,668	\$163	\$62	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	\$370	\$0	\$0	\$0	\$370	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	\$107	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0
5900000 Total					\$4,425	\$159	\$1,318	\$239	\$404	\$2,038	\$205	\$62	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	\$88	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	\$938	\$0	\$938	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	\$136	\$5	\$38	\$9	\$11	\$64	\$6	\$2	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	\$814	\$0	\$0	\$0	\$814	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	\$161	\$0	\$0	\$161	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	\$189	\$0	\$0	\$0	\$189	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	\$99	\$0	\$0	\$0	\$0	\$0	\$99	\$0	\$0
5910000 Total					\$2,476	\$57	\$976	\$170	\$200	\$879	\$94	\$101	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	\$411	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	\$872	\$0	\$0	\$0	\$0	\$872	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	MT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	\$3,730	\$0	\$3,730	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	\$1,915	\$68	\$529	\$126	\$161	\$908	\$89	\$34	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	\$4,986	\$0	\$0	\$0	\$4,986	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	\$687	\$0	\$0	\$687	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	\$1,731	\$0	\$0	\$0	\$1,731	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0
5920000 Total					\$14,330	\$478	\$4,260	\$813	\$1,892	\$5,894	\$961	\$33	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	\$5,751	\$5,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	\$6,042	\$0	\$0	\$0	\$0	\$6,042	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	\$27,863	\$0	\$27,863	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	\$1,193	\$42	\$330	\$78	\$101	\$566	\$55	\$21	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	\$35,288	\$0	\$0	\$0	\$35,288	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	\$4,170	\$0	\$0	\$4,170	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	\$8,484	\$0	\$0	\$0	\$8,484	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	\$1,397	\$0	\$0	\$0	\$0	\$0	\$1,397	\$0	\$0
5930000 Total					\$89,988	\$5,793	\$27,993	\$4,248	\$8,585	\$35,853	\$6,098	\$1,418	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-\$76	-\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	\$48	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-\$498	\$0	-\$498	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	\$813	\$0	\$0	\$0	\$813	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-\$127	\$0	\$0	-\$127	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	-\$55	\$0	\$0	\$0	-\$55	\$0	\$0	\$0	\$0
5931000 Total					-\$96	-\$76	-\$498	-\$127	-\$55	\$613	\$48	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	\$522	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	\$755	\$0	\$0	\$0	\$0	\$755	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	\$5,863	\$0	\$5,863	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	\$12,310	\$0	\$0	\$0	\$12,310	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	\$1,144	\$0	\$0	\$1,144	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	\$1,829	\$0	\$0	\$0	\$1,829	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	\$225	\$0	\$0	\$0	\$0	\$0	\$225	\$0	\$0
5940000 Total					\$22,650	\$522	\$6,864	\$1,144	\$1,829	\$12,311	\$755	\$225	\$0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	\$894	\$32	\$247	\$59	\$75	\$424	\$42	\$16	\$0
5950000 Total					\$894	\$32	\$247	\$59	\$75	\$424	\$42	\$16	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	\$116	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	\$179	\$0	\$0	\$0	\$0	\$179	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	\$1,251	\$0	\$1,251	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	\$1,900	\$0	\$0	\$0	\$1,900	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	\$186	\$0	\$0	\$186	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	\$336	\$0	\$0	\$0	\$336	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0
5960000 Total					\$4,076	\$116	\$1,251	\$186	\$336	\$1,900	\$179	\$108	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	\$373	\$0	\$0	\$0	\$0	\$373	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	\$1,144	\$0	\$1,144	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	\$880	\$31	\$243	\$58	\$74	\$417	\$41	\$15	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	\$2,156	\$0	\$0	\$0	\$2,156	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	\$435	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	\$492	\$0	\$0	\$0	\$492	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	\$95	\$0	\$0	\$0	\$0	\$0	\$95	\$0	\$0
5970000 Total					\$5,647	\$105	\$1,387	\$493	\$566	\$2,573	\$413	\$110	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	\$45	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	\$503	\$0	\$503	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	-\$549	-\$19	-\$152	-\$36	-\$46	-\$260	-\$26	-\$10	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	\$1,183	\$0	\$0	\$0	\$1,183	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	\$404	\$0	\$0	\$0	\$404	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
5980000 Total			\$1,787	\$155	\$351	-\$11	\$358	\$923	\$20	-\$8	\$0	\$0	\$0
7071000	LBR CLR - RMP	UNAS	Unassigned	OTHER									
7071000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7072000	LBR CLR - PACPWR	UNAS	Unassigned	OTHER									
7072000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	\$2,929	\$73	\$897	\$204	\$193	\$1,426	\$113	\$25	\$0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000 Total			\$2,930	\$73	\$898	\$204	\$193	\$1,426	\$113	\$25	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	\$894	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	\$2,309	\$57	\$707	\$161	\$152	\$1,124	\$89	\$20	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	\$1,651	\$0	\$0	\$0	\$0	\$1,651	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	\$9,824	\$0	\$9,824	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	\$4,485	\$0	\$0	\$0	\$4,485	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	\$935	\$0	\$0	\$935	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	\$1,508	\$0	\$0	\$1,508	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	\$303	\$0	\$0	\$0	\$0	\$0	\$303	\$0	\$0
9020000 Total			\$21,908	\$951	\$10,531	\$1,095	\$1,660	\$5,609	\$1,739	\$323	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	\$896	\$22	\$274	\$62	\$59	\$436	\$8	\$0	\$0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000 Total			\$896	\$22	\$274	\$62	\$59	\$436	\$8	\$0	\$0	\$0	\$0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	\$3,884	\$97	\$1,189	\$270	\$256	\$1,891	\$149	\$33	\$0
9031000 Total			\$3,884	\$97	\$1,189	\$270	\$256	\$1,891	\$149	\$33	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	\$12,144	\$302	\$3,718	\$844	\$799	\$5,911	\$467	\$103	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-\$4	\$0	\$0	\$0	-\$4	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000 Total			\$12,141	\$302	\$3,719	\$844	\$800	\$5,906	\$467	\$103	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	\$224	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	\$11,515	\$286	\$3,526	\$801	\$757	\$5,605	\$443	\$98	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	\$360	\$0	\$0	\$0	\$0	\$360	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	\$2,156	\$0	\$2,156	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	\$3,787	\$0	\$0	\$0	\$3,787	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	\$724	\$0	\$0	\$724	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	\$604	\$0	\$0	\$604	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	\$69	\$0	\$0	\$0	\$0	\$0	\$69	\$0	\$0
9033000 Total			\$19,439	\$510	\$5,681	\$1,525	\$1,362	\$9,392	\$802	\$167	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	\$54	\$0	\$0	\$0	\$0	\$54	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	\$31	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	\$66	\$0	\$0	\$0	\$66	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
9035000 Total			\$158	\$1	\$31	\$0	\$2	\$66	\$54	\$3	\$0	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	\$19,619	\$487	\$6,007	\$1,364	\$1,291	\$9,549	\$754	\$167	\$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	\$171	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	UT	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
9036000 Total			\$19,796	\$487	\$6,178	\$1,364	\$1,291	\$9,556	\$754	\$167	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	\$371	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	\$651	\$16	\$199	\$45	\$43	\$317	\$25	\$6	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	\$293	\$0	\$0	\$0	\$0	\$293	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	\$6,822	\$0	\$6,822	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	\$3,342	\$0	\$0	\$0	\$3,342	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	\$1,990	\$0	\$0	\$1,990	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	\$748	\$0	\$0	\$748	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000 Total			\$14,218	\$388	\$7,022	\$2,035	\$791	\$3,659	\$318	\$6	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	\$35	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000 Total					\$368	\$77	\$225	\$35	\$0	\$31	\$1	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	\$189	\$5	\$58	\$13	\$12	\$92	\$7	\$2	\$0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
9050000 Total					\$193	\$5	\$62	\$13	\$12	\$92	\$7	\$2	\$0
9051000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0
9051000 Total					\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	\$302	\$8	\$93	\$21	\$20	\$147	\$12	\$3	\$0
9070000 Total					\$302	\$8	\$93	\$21	\$20	\$147	\$12	\$3	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	\$732	\$18	\$224	\$51	\$48	\$356	\$28	\$6	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	IDU	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	\$843	\$0	\$843	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	\$106	\$0	\$0	\$0	\$106	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	\$293	\$0	\$0	\$293	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	\$48	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0
9080000 Total					\$2,125	\$99	\$1,067	\$344	\$97	\$462	\$50	\$6	\$0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	\$55	\$1	\$17	\$4	\$4	\$27	\$2	\$0	\$0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	\$321	\$0	\$0	\$0	\$0	\$321	\$0	\$0	\$0
9081000 Total					\$375	\$1	\$17	\$4	\$4	\$347	\$2	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	\$358	\$9	\$110	\$25	\$24	\$174	\$14	\$3	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	\$53	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	-\$85	\$0	\$0	-\$85	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	-\$3	\$0	\$0	\$0	-\$3	\$0	\$0	\$0	\$0
9084000 Total					\$402	\$14	\$110	-\$60	\$20	\$202	\$67	\$3	\$46
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	\$325	\$0	\$0	\$0	\$0	\$325	\$0	\$0	\$0
9085000	DSM AMORT	CSEX	Customer Service Expense	UT	\$110	\$0	\$0	\$0	\$0	\$110	\$0	\$0	\$0
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	\$45	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0
9085000 Total					\$480	\$0	\$0	\$0	\$45	\$110	\$325	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	CA	\$1,786	\$1,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	IDU	\$5,357	\$0	\$0	\$0	\$0	\$5,357	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OR	\$22,317	\$0	\$22,317	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	UT	\$49,303	\$0	\$0	\$0	\$0	\$49,303	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	WA	\$8,884	\$0	\$0	\$8,884	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	WYP	\$3,889	\$0	\$0	\$0	\$3,889	\$0	\$0	\$0	\$0
9085100 Total					\$91,635	\$1,786	\$22,317	\$8,884	\$3,889	\$49,303	\$5,357	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	CA	\$235	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	CN	\$689	\$17	\$211	\$48	\$45	\$335	\$26	\$6	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	\$447	\$0	\$0	\$0	\$0	\$447	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	\$1,031	\$0	\$1,031	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	\$2,672	\$0	\$0	\$0	\$0	\$2,672	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	\$144	\$0	\$0	\$144	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	\$1,048	\$0	\$0	\$0	\$1,048	\$0	\$0	\$0	\$0
9086000 Total					\$6,166	\$252	\$1,242	\$192	\$1,093	\$2,907	\$474	\$6	\$0
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	\$2,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,483
9089500 Total					\$2,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,483
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$381
9089600 Total					\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$381
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	\$4,593	\$114	\$1,406	\$319	\$302	\$2,236	\$177	\$39	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	\$155	\$0	\$155	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	\$55	\$0	\$0	\$0	\$0	\$55	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	\$201	\$0	\$0	\$0	\$201	\$0	\$0	\$0	\$0
9090000 Total					\$5,081	\$155	\$1,561	\$335	\$503	\$2,291	\$197	\$39	\$0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	\$40	\$1	\$12	\$3	\$3	\$19	\$2	\$0	\$0
9100000 Total					\$40	\$1	\$12	\$3	\$3	\$19	\$2	\$0	\$0
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	\$143	\$4	\$44	\$10	\$9	\$70	\$6	\$1	\$0
9101000 Total					\$143	\$4	\$44	\$10	\$9	\$70	\$6	\$1	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	\$112	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	\$1,273	\$0	\$1,273	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl		
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	\$74,527	\$1,688	\$20,660	\$5,759	\$8,832	\$31,436	\$4,069	\$1,897	\$186	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	\$5,389	\$0	\$0	\$0	\$0	\$5,389	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	\$1,018	\$0	\$0	\$-1,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	\$-1,355	\$0	\$0	\$0	\$-1,355	\$0	\$0	\$0	\$0	\$0	\$0
9200000 Total					\$68,149	\$1,799	\$21,933	\$4,741	\$7,477	\$26,047	\$4,069	\$1,897	\$186	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	\$42	\$0	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	\$9,149	\$207	\$2,536	\$707	\$1,084	\$3,859	\$499	\$233	\$23	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	\$87	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	\$13	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
9210000 Total					\$9,331	\$211	\$2,579	\$721	\$1,107	\$3,946	\$507	\$236	\$23	\$0	\$0
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	\$-29,008	\$-657	\$-8,041	\$-2,242	\$-3,438	\$-12,236	\$-1,584	\$-738	\$-72	\$0	\$0
9220000 Total					-\$29,008	-\$657	-\$8,041	-\$2,242	-\$3,438	-\$12,236	-\$1,584	-\$738	-\$72	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	\$70	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	\$9,969	\$226	\$2,764	\$770	\$1,181	\$4,205	\$544	\$254	\$25	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9230000 Total					\$10,190	\$361	\$2,833	\$771	\$1,184	\$4,217	\$545	\$254	\$25	\$0	\$0
9240000	PROP INSURANCE - SYS	AGEX	Administrative & General Expense	SO	\$13,952	\$316	\$3,868	\$1,078	\$1,663	\$5,885	\$762	\$355	\$35	\$0	\$0
9240000 Total					\$13,952	\$316	\$3,868	\$1,078	\$1,663	\$5,885	\$762	\$355	\$35	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	\$88	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	\$4,076	\$0	\$4,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	SO	\$96	\$2	\$24	\$7	\$10	\$36	\$5	\$2	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	\$1,672	\$0	\$0	\$0	\$0	\$1,672	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	\$272	\$0	\$0	\$0	\$272	\$0	\$0	\$0	\$0	\$0	\$0
9241000 Total					\$6,260	\$68	\$4,100	\$7	\$282	\$1,708	\$93	\$2	\$0	\$0	\$0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	\$-12	\$0	\$-12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9242000 Total					-\$12	\$0	-\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	\$4,784	\$108	\$1,326	\$370	\$567	\$2,018	\$261	\$122	\$12	\$0	\$0
9243000 Total					\$4,784	\$108	\$1,326	\$370	\$567	\$2,018	\$261	\$122	\$12	\$0	\$0
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	\$7,285	\$165	\$2,019	\$563	\$863	\$3,073	\$398	\$185	\$18	\$0	\$0
9250000 Total					\$7,285	\$165	\$2,019	\$563	\$863	\$3,073	\$398	\$185	\$18	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	\$604	\$604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	\$1,133	\$0	\$0	\$0	\$0	\$1,133	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	\$1,261	\$0	\$1,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	\$2,629	\$60	\$729	\$203	\$312	\$1,109	\$144	\$67	\$7	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	\$2,141	\$0	\$0	\$0	\$0	\$2,141	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	\$1,209	\$0	\$0	\$1,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	\$1,705	\$0	\$0	\$0	\$1,705	\$0	\$0	\$0	\$0	\$0	\$0
9280000 Total					\$10,681	\$663	\$1,990	\$1,413	\$2,016	\$3,250	\$1,276	\$67	\$7	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	\$192	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	\$451	\$0	\$0	\$0	\$0	\$451	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	\$2,614	\$0	\$2,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	\$187	\$4	\$52	\$14	\$22	\$79	\$10	\$5	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	\$3,988	\$0	\$0	\$0	\$0	\$3,988	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	\$580	\$0	\$0	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	\$1,317	\$0	\$0	\$0	\$1,317	\$0	\$0	\$0	\$0	\$0	\$0
9282000 Total					\$9,330	\$196	\$2,666	\$694	\$1,339	\$4,067	\$461	\$5	\$0	\$0	\$0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	\$1,846	\$30	\$488	\$146	\$241	\$780	\$103	\$53	\$6	\$0	\$0
9283000 Total					\$1,846	\$30	\$488	\$146	\$241	\$780	\$103	\$53	\$6	\$0	\$0
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	\$-6,095	\$-138	\$-1,690	\$-471	\$-722	\$-2,571	\$-333	\$-155	\$-15	\$0	\$0
9290000 Total					-\$6,095	-\$138	-\$1,690	-\$471	-\$722	-\$2,571	-\$333	-\$155	-\$15	\$0	\$0
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
9301000 Total					\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	\$70	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	\$15,487	\$351	\$4,293	\$1,197	\$1,835	\$6,533	\$845	\$394	\$39
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	\$57	\$0	\$0	\$0	\$0	\$57	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	\$80	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0
9302000 Total					\$15,713	\$360	\$4,363	\$1,202	\$1,916	\$6,590	\$849	\$394	\$39
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	\$1,112	\$0	\$1,112	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	\$5,443	\$123	\$1,509	\$421	\$645	\$2,296	\$297	\$139	\$14
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	\$39	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0
9310000 Total					\$6,615	\$128	\$2,621	\$431	\$684	\$2,301	\$298	\$139	\$14
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$30	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	\$192	\$0	\$192	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	\$23,868	\$541	\$6,617	\$1,845	\$2,829	\$10,068	\$1,303	\$607	\$60
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	\$142	\$0	\$0	\$0	\$0	\$142	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	\$36	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	\$60	\$0	\$0	\$0	\$60	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$0
9350000 Total					\$24,360	\$551	\$6,809	\$1,880	\$2,888	\$10,210	\$1,333	\$630	\$60
Grand Total					\$2,725,979	\$56,075	\$734,417	\$210,030	\$342,094	\$1,140,086	\$155,426	\$76,944	\$7,998



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	\$860	\$14	\$227	\$68	\$112	\$364	\$48	\$25	\$3
4030000	DEPN EXPENSE-ELECT	3103000	WATER RIGHTS	SG									
4030000	DEPN EXPENSE-ELECT	3108000	FEE LAND - LEASED	SG									
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	\$17,434	\$284	\$4,604	\$1,376	\$2,273	\$7,368	\$972	\$497	\$61
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	\$82,025	\$1,334	\$21,660	\$6,473	\$10,695	\$34,665	\$4,572	\$2,337	\$288
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	\$22,284	\$362	\$5,884	\$1,759	\$2,905	\$9,417	\$1,242	\$635	\$78
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$7,104	\$116	\$1,876	\$561	\$926	\$3,002	\$396	\$202	\$25
4030000	DEPN EXPENSE-ELECT	3157000	ELECTRIC EQUIP-SUPV & ALARM	SG	\$1								
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	\$948	\$15	\$250	\$75	\$124	\$400	\$53	\$27	\$3
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	\$89	\$1	\$23	\$7	\$12	\$38	\$5	\$3	
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	\$1					\$1			
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P									
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	\$2					\$1			
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	\$3		\$1			\$1			
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	\$2		\$1			\$1			
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$3		\$1			\$1			
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P									
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	\$182	\$3	\$48	\$14	\$24	\$77	\$10	\$5	\$1
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$1,365	\$22	\$360	\$108	\$178	\$577	\$76	\$39	\$5
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$94	\$2	\$25	\$7	\$12	\$40	\$5	\$3	
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$875	\$14	\$231	\$69	\$114	\$370	\$49	\$25	\$3
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$10		\$3	\$1	\$1	\$4	\$1		
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	\$267	\$4	\$71	\$21	\$35	\$113	\$15	\$8	\$1
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	\$69	\$1	\$18	\$5	\$9	\$29	\$4	\$2	
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$75	\$1	\$20	\$6	\$10	\$32	\$4	\$2	
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$547	\$9	\$145	\$43	\$71	\$231	\$31	\$16	\$2
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$5,588	\$91	\$1,476	\$441	\$729	\$2,362	\$312	\$159	\$20
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$1,170	\$19	\$309	\$92	\$153	\$494	\$65	\$33	\$4
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	\$392	\$6	\$104	\$31	\$51	\$166	\$22	\$11	\$1
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	\$15		\$4	\$1	\$2	\$6	\$1		
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	\$2		\$1			\$1			
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	\$2		\$1			\$1			
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	\$2,392	\$39	\$632	\$189	\$312	\$1,011	\$133	\$68	\$8
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	\$1,072	\$17	\$283	\$85	\$140	\$453	\$60	\$31	\$4
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	\$2,146	\$35	\$567	\$169	\$280	\$907	\$120	\$61	\$8
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	\$329	\$5	\$87	\$26	\$43	\$139	\$18	\$9	\$1
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	\$175	\$3	\$46	\$14	\$23	\$74	\$10	\$5	\$1
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	\$1					\$1			
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-P									
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	\$5		\$1		\$1	\$2			
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	\$47	\$1	\$12	\$4	\$6	\$20	\$3	\$1	
4030000	DEPN EXPENSE-ELECT	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P									
4030000	DEPN EXPENSE-ELECT	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P									
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	\$419	\$7	\$111	\$33	\$55	\$177	\$23	\$12	\$1
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	\$45	\$1	\$12	\$4	\$6	\$19	\$2	\$1	
4030000	DEPN EXPENSE-ELECT	3403000	WATER RIGHTS - OTHER PRODUCTION	SG									
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	\$4,974	\$81	\$1,314	\$393	\$649	\$2,102	\$277	\$142	\$17
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	\$304	\$5	\$80	\$24	\$40	\$128	\$17	\$9	\$1
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	\$91,593	\$1,489	\$24,187	\$7,229	\$11,942	\$38,709	\$5,106	\$2,610	\$322
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	\$10,350	\$168	\$2,733	\$817	\$1,350	\$4,374	\$577	\$295	\$36
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$7,934	\$129	\$2,095	\$626	\$1,034	\$3,353	\$442	\$226	\$28
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	\$354	\$6	\$93	\$28	\$46	\$150	\$20	\$10	\$1
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	\$1,860	\$30	\$491	\$147	\$242	\$786	\$104	\$53	\$7
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	\$1,779	\$29	\$470	\$140	\$232	\$752	\$99	\$51	\$6
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	\$25,038	\$407	\$6,612	\$1,976	\$3,265	\$10,582	\$1,396	\$713	\$88
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	\$2,215	\$36	\$585	\$175	\$289	\$936	\$123	\$63	\$8
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$806	\$13	\$213	\$64	\$105	\$341	\$45	\$23	\$3
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	\$14,340	\$233	\$3,787	\$1,132	\$1,870	\$6,060	\$799	\$409	\$50
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	\$16,469	\$268	\$4,349	\$1,300	\$2,147	\$6,960	\$918	\$469	\$58
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$19,645	\$319	\$5,188	\$1,550	\$2,561	\$8,302	\$1,095	\$560	\$69
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	\$54	\$1	\$14	\$4	\$7	\$23	\$3	\$2	
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	\$123	\$2	\$32	\$10	\$16	\$52	\$7	\$4	
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	\$161	\$3	\$42	\$13	\$21	\$68	\$9	\$5	\$1
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	\$22								
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	\$18						\$18		
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	\$70		\$70						
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	\$141					\$141			
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	\$5			\$5					
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	\$35				\$35				



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	DEPN EXPENSE-ELECT	3620000	LAND RIGHTS	WYU	\$35	\$	\$	\$	\$	\$	\$35	\$	\$
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	\$79	\$79	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$28	\$	\$	\$	\$28	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	\$305	\$	\$305	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	\$677	\$	\$	\$	\$677	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	\$39	\$	\$39	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$162	\$	\$	\$162	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$4	\$	\$	\$	\$	\$4	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	\$511	\$511	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	\$617	\$	\$	\$	\$617	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	\$4,121	\$	\$4,121	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	\$8,969	\$	\$	\$	\$8,969	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	\$942	\$	\$	\$942	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	\$2,247	\$	\$	\$	\$2,247	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	\$248	\$	\$	\$	\$	\$248	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$15	\$15	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$11	\$	\$	\$	\$11	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$123	\$	\$123	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$205	\$	\$	\$	\$205	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$38	\$	\$38	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$75	\$	\$	\$75	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$2	\$	\$	\$	\$	\$2	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$2,023	\$2,023	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$2,253	\$	\$	\$	\$2,253	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$12,729	\$	\$12,729	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$10,880	\$	\$	\$	\$10,880	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$3,733	\$	\$	\$3,733	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$3,147	\$	\$	\$3,147	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$659	\$	\$	\$	\$	\$659	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$1,007	\$1,007	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$982	\$	\$	\$	\$982	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$6,972	\$	\$6,972	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$6,491	\$	\$	\$	\$6,491	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,695	\$	\$1,695	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$2,219	\$	\$	\$2,219	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$299	\$	\$	\$	\$	\$299	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	\$461	\$461	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	\$169	\$	\$	\$	\$169	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	\$2,171	\$	\$2,171	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	\$3,802	\$	\$	\$	\$3,802	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	\$699	\$	\$	\$699	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	\$519	\$	\$	\$519	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	\$147	\$	\$	\$	\$	\$147	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$410	\$410	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$492	\$	\$	\$	\$492	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,778	\$	\$3,778	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$10,812	\$	\$	\$	\$10,812	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$635	\$	\$	\$635	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$1,089	\$	\$	\$1,089	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$570	\$	\$	\$	\$	\$570	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	\$1,195	\$1,195	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	\$1,504	\$	\$	\$	\$1,504	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	\$11,184	\$	\$11,184	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	\$8,782	\$	\$	\$	\$8,782	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	\$2,808	\$	\$	\$2,808	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	\$2,415	\$	\$	\$2,415	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	\$383	\$	\$	\$	\$	\$383	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	\$151	\$151	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	\$127	\$	\$	\$	\$127	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	\$1,378	\$	\$1,378	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	\$1,282	\$	\$	\$	\$1,282	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	\$409	\$	\$	\$409	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	\$251	\$	\$	\$	\$251	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	\$40	\$	\$	\$	\$	\$40	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	\$261	\$261	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	\$437	\$	\$	\$	\$437	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	\$3,180	\$	\$3,180	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	\$2,732	\$	\$	\$	\$2,732	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	\$838	\$	\$	\$838	\$	\$	\$	\$	\$



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	\$723			\$723					
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	\$227						\$227		
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	\$179	\$179							
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	\$447						\$447		
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	\$2,174		\$2,174						
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	\$2,366				\$2,366				
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	\$494		\$494						
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	\$423			\$423					
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	\$86						\$86		
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$13								
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$8						\$8		
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$119		\$119						
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$270				\$270				
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$19		\$19						
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$47			\$47					
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$9						\$9		
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$20	\$20							
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$30						\$30		
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$671		\$671						
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$1,028				\$1,028				
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$126		\$126						
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$214			\$214					
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$62						\$62		
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	\$								
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	\$								
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	\$1				\$1				
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	\$1			\$1					
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	\$								
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	\$38	\$38							
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$174	\$4	\$53	\$12	\$11	\$85	\$7	\$1	
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$212						\$212		
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$567		\$567						
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	\$161	\$3	\$42	\$13	\$21	\$68	\$9	\$5	\$1
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$1,695	\$38	\$470	\$131	\$201	\$715	\$93	\$43	\$4
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$827				\$827				
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$417		\$417						
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$87			\$87					
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$90						\$90		
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$6	\$6							
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$56	\$1	\$17	\$4	\$4	\$27	\$2		
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$2						\$2		
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$32		\$32						
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$5		\$1		\$1	\$2			
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$777	\$18	\$215	\$60	\$92	\$328	\$42	\$20	\$2
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$14				\$14				
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$1			\$1					
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$16			\$16					
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$								
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	\$2								
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	\$101	\$3	\$31	\$7	\$7	\$49	\$4	\$1	
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	\$6						\$6		
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	\$114		\$114						
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	\$								
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	\$155	\$3	\$41	\$12	\$20	\$65	\$9	\$4	\$1
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	\$693	\$16	\$192	\$54	\$82	\$292	\$38	\$18	\$2
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	\$36					\$36			
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	\$38			\$38					
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	\$29				\$29				
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	\$2						\$2		
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$31	\$31							
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$1,243	\$31	\$381	\$86	\$82	\$605	\$48	\$11	
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$120						\$120		
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$327		\$327						
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	\$13		\$3	\$1	\$2	\$6	\$1		
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	\$297	\$5	\$78	\$23	\$39	\$125	\$17	\$8	\$1
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$8,855	\$201	\$2,455	\$684	\$1,049	\$3,735	\$483	\$225	\$22
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$374					\$374			
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$166			\$166					
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$500				\$500				



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$11	\$	\$	\$	\$	\$	\$	\$11	\$	\$
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	CN	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	OR	\$3	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	SG	\$66	\$1	\$17	\$5	\$9	\$28	\$4	\$2	\$	\$
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	SO	\$19	\$	\$5	\$2	\$2	\$8	\$1	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	UT	\$3	\$	\$	\$	\$	\$3	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT	WYP	\$1	\$	\$	\$	\$1	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	CA	\$6	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	IDU	\$19	\$	\$	\$	\$	\$	\$19	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	OR	\$136	\$	\$136	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SG	\$202	\$3	\$53	\$16	\$26	\$85	\$11	\$6	\$1	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	SO	\$16	\$	\$5	\$1	\$2	\$7	\$1	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	UT	\$154	\$	\$	\$	\$	\$154	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WA	\$24	\$	\$	\$24	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYP	\$51	\$	\$	\$	\$51	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT	WYU	\$5	\$	\$	\$	\$	\$	\$5	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$23	\$23	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$83	\$	\$	\$	\$	\$	\$83	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$459	\$	\$459	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	\$1,208	\$20	\$319	\$95	\$158	\$511	\$67	\$34	\$4	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$188	\$4	\$52	\$15	\$22	\$79	\$10	\$5	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$563	\$	\$	\$	\$	\$563	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$95	\$	\$	\$95	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$184	\$	\$	\$	\$184	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$24	\$	\$	\$	\$	\$	\$24	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	CA	\$16	\$16	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	IDU	\$69	\$	\$	\$	\$	\$	\$69	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	OR	\$589	\$	\$589	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SE	\$11	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SG	\$355	\$6	\$94	\$28	\$46	\$150	\$20	\$10	\$1	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	SO	\$302	\$7	\$84	\$23	\$36	\$128	\$17	\$8	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	UT	\$377	\$	\$	\$	\$	\$377	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WA	\$94	\$	\$	\$94	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYP	\$161	\$	\$	\$	\$161	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYU	\$39	\$	\$	\$	\$	\$	\$39	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CA	\$122	\$122	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CN	\$116	\$3	\$36	\$8	\$8	\$56	\$4	\$1	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	IDU	\$244	\$	\$	\$	\$	\$	\$244	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	OR	\$1,489	\$	\$1,489	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SE	\$5	\$	\$1	\$	\$1	\$2	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SG	\$4,400	\$72	\$1,162	\$347	\$574	\$1,860	\$245	\$125	\$15	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SO	\$2,311	\$52	\$641	\$179	\$274	\$975	\$126	\$59	\$6	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	UT	\$1,384	\$	\$	\$	\$	\$1,384	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WA	\$501	\$	\$	\$501	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYP	\$920	\$	\$	\$	\$920	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYU	\$181	\$	\$	\$	\$	\$	\$181	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CA	\$3	\$3	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CN	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	IDU	\$10	\$	\$	\$	\$	\$	\$10	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	OR	\$49	\$	\$49	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SG	\$40	\$1	\$11	\$3	\$5	\$17	\$2	\$1	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SO	\$26	\$1	\$7	\$2	\$3	\$11	\$1	\$1	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	UT	\$115	\$	\$	\$	\$	\$115	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WA	\$26	\$	\$	\$26	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYP	\$36	\$	\$	\$	\$36	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYU	\$5	\$	\$	\$	\$	\$	\$5	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CA	\$2	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CN	\$12	\$	\$4	\$1	\$1	\$6	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	IDU	\$3	\$	\$	\$	\$	\$	\$3	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	OR	\$38	\$	\$38	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SG	\$100	\$2	\$26	\$8	\$13	\$42	\$6	\$3	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SO	\$173	\$4	\$48	\$13	\$21	\$73	\$9	\$4	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	UT	\$22	\$	\$	\$	\$	\$22	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WA	\$7	\$	\$	\$7	\$	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYP	\$8	\$	\$	\$	\$8	\$	\$	\$	\$	\$
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYU	\$1	\$	\$	\$	\$	\$	\$1	\$	\$	\$
4030000 Total				\$531,923	\$12,721	\$150,700	\$42,996	\$63,489	\$218,690	\$28,462	\$13,586	\$1,279	\$



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	\$137	\$2	\$36	\$11	\$18	\$58	\$8	\$4	\$
4032000 Total					\$137	\$2	\$36	\$11	\$18	\$58	\$8	\$4	\$
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	\$2,227	\$36	\$588	\$176	\$290	\$941	\$124	\$63	\$8
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	\$1,351	\$22	\$357	\$107	\$176	\$571	\$75	\$38	\$5
4033000 Total					\$3,577	\$58	\$945	\$282	\$466	\$1,512	\$199	\$102	\$13
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	\$10	\$	\$3	\$1	\$1	\$4	\$1	\$	\$
4034000 Total					\$10	\$	\$3	\$1	\$1	\$4	\$1	\$	\$
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	\$2,149	\$35	\$567	\$170	\$280	\$908	\$120	\$61	\$8
4035000 Total					\$2,149	\$35	\$567	\$170	\$280	\$908	\$120	\$61	\$8
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	\$19	\$19	\$	\$	\$	\$	\$	\$	\$
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	\$34	\$	\$	\$	\$	\$	\$34	\$	\$
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	\$159	\$	\$159	\$	\$	\$	\$	\$	\$
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	\$248	\$	\$	\$	\$	\$248	\$	\$	\$
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	\$35	\$	\$	\$35	\$	\$	\$	\$	\$
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	\$142	\$	\$	\$	\$142	\$	\$	\$	\$
4036000 Total					\$636	\$19	\$159	\$35	\$142	\$248	\$34	\$	\$
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	\$95	\$2	\$25	\$7	\$12	\$40	\$5	\$3	\$
4037000 Total					\$95	\$2	\$25	\$7	\$12	\$40	\$5	\$3	\$
Grand Total					\$538,527	\$12,837	\$152,434	\$43,502	\$64,409	\$221,460	\$28,829	\$1,300	\$



Amortization Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	IDU	\$20	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG	\$571	\$9	\$151	\$45	\$74	\$241	\$32	\$16	\$2	\$
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-P	\$10,888	\$177	\$2,875	\$859	\$1,420	\$4,602	\$607	\$310	\$38	\$
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-U	\$324	\$5	\$85	\$26	\$42	\$137	\$18	\$9	\$1	\$
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	\$12	\$	\$12	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	SG	\$631	\$10	\$167	\$50	\$82	\$267	\$35	\$18	\$2	\$
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	\$42	\$1	\$12	\$3	\$5	\$18	\$2	\$1	\$	\$
4040000	AMOR LTD TRM PLNT 3031080	FMS - FUEL MANAGEMENT SYSTEM	SO	\$10	\$	\$3	\$1	\$1	\$4	\$1	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	\$436	\$10	\$121	\$34	\$52	\$184	\$24	\$11	\$1	\$
4040000	AMOR LTD TRM PLNT 3031760	RECORD CENTER MGMT SOFTWARE	SO	\$2	\$	\$1	\$	\$	\$1	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	\$4,484	\$111	\$1,373	\$312	\$295	\$2,182	\$172	\$38	\$	\$
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	\$5,323	\$121	\$1,476	\$411	\$631	\$2,245	\$291	\$135	\$13	\$
4040000	AMOR LTD TRM PLNT 3032270	ENTERPRISE DATA WAREHOUSE	SO	\$313	\$7	\$87	\$24	\$37	\$132	\$17	\$8	\$1	\$
4040000	AMOR LTD TRM PLNT 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$73	\$2	\$20	\$6	\$9	\$31	\$4	\$2	\$	\$
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	\$144	\$3	\$40	\$11	\$17	\$61	\$8	\$4	\$	\$
4040000	AMOR LTD TRM PLNT 3032510	OPERATIONS MAPPING SYSTEM	SO	\$14	\$	\$4	\$1	\$2	\$6	\$1	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$56	\$1	\$16	\$4	\$7	\$24	\$3	\$1	\$	\$
4040000	AMOR LTD TRM PLNT 3032600	SINGLE PERSON SCHEDULING	SO	\$323	\$7	\$90	\$25	\$38	\$136	\$18	\$8	\$1	\$
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	\$71	\$2	\$20	\$6	\$8	\$30	\$4	\$2	\$	\$
4040000	AMOR LTD TRM PLNT 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$6	\$	\$2	\$	\$1	\$3	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$707	\$11	\$187	\$56	\$92	\$299	\$39	\$20	\$2	\$
4040000	AMOR LTD TRM PLNT 3032740	GADSBY INTANGIBLE ASSETS	SG	\$7	\$	\$2	\$1	\$1	\$3	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	SG	\$432	\$7	\$114	\$34	\$56	\$182	\$24	\$12	\$2	\$
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$15	\$	\$4	\$1	\$2	\$6	\$1	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$5	\$	\$1	\$	\$1	\$2	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	\$524	\$12	\$145	\$40	\$62	\$221	\$29	\$13	\$1	\$
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$254	\$4	\$67	\$20	\$33	\$107	\$14	\$7	\$1	\$
4040000	AMOR LTD TRM PLNT 3032900	P90M - FILENET P9 DOCUMENT MANAGEMENT (E	SG	\$552	\$13	\$153	\$43	\$68	\$233	\$30	\$14	\$1	\$
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$1,786	\$29	\$466	\$139	\$230	\$746	\$98	\$50	\$6	\$
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	SG	\$22	\$	\$6	\$2	\$3	\$9	\$1	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	SO	\$3,886	\$88	\$1,077	\$300	\$461	\$1,639	\$212	\$99	\$10	\$
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	WYP	\$72	\$	\$	\$	\$72	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3033170	GTx VERSION 7 SOFTWARE	CN	\$506	\$13	\$156	\$35	\$33	\$246	\$19	\$4	\$	\$
4040000	AMOR LTD TRM PLNT 3033180	HPOV - HP Openview Software	SO	\$466	\$11	\$129	\$36	\$65	\$197	\$25	\$12	\$1	\$
4040000	AMOR LTD TRM PLNT 3033190	ITRON METER READING SOFTWARE	CN	\$686	\$15	\$179	\$41	\$39	\$285	\$23	\$5	\$	\$
4040000	AMOR LTD TRM PLNT 3033300	SECID - CUST SECURE WEB LOGIN	SO	\$218	\$5	\$67	\$16	\$14	\$106	\$8	\$2	\$	\$
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	\$1,727	\$39	\$479	\$133	\$205	\$729	\$94	\$44	\$4	\$
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	\$911	\$21	\$253	\$70	\$108	\$384	\$50	\$23	\$2	\$
4040000	AMOR LTD TRM PLNT 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$244	\$6	\$68	\$19	\$29	\$103	\$13	\$6	\$1	\$
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	\$2	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	\$6	\$	\$2	\$	\$	\$3	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	\$3	\$	\$3	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SE	\$38	\$1	\$9	\$3	\$5	\$15	\$2	\$1	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	\$5,286	\$86	\$1,396	\$417	\$689	\$2,234	\$285	\$151	\$19	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG-P	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	\$402	\$9	\$111	\$31	\$48	\$170	\$22	\$10	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	\$13	\$	\$	\$	\$	\$13	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	\$72	\$	\$	\$	\$72	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$208	\$3	\$55	\$16	\$27	\$88	\$12	\$6	\$1	\$
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$18	\$	\$5	\$1	\$2	\$8	\$1	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$28	\$	\$7	\$2	\$4	\$12	\$2	\$1	\$	\$
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$257	\$257	\$	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$273	\$7	\$84	\$19	\$18	\$133	\$11	\$2	\$	\$
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$752	\$	\$752	\$	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$1,289	\$29	\$357	\$100	\$153	\$544	\$70	\$33	\$3	\$
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$1	\$	\$	\$	\$	\$1	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$145	\$	\$	\$145	\$	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$620	\$	\$	\$	\$620	\$	\$	\$	\$	\$
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$5	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000 Total				\$46,058	\$1,133	\$12,883	\$3,540	\$5,922	\$19,021	\$2,354	\$1,088	\$117	\$
4049000	AMR LTD TRM PLNT-OTH 566200	AMORTIZATION OTHER INTANGIBLE	SG	-\$12	\$	-\$3	-\$1	-\$2	-\$5	-\$1	-\$	-\$	-\$
4049000 Total				-\$12	\$	-\$3	-\$1	-\$2	-\$5	-\$1	-\$	-\$	-\$
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	SG	\$5,524	\$90	\$1,459	\$436	\$720	\$2,335	\$308	\$157	\$19	\$
4061000 Total				\$5,524	\$90	\$1,459	\$436	\$720	\$2,335	\$308	\$157	\$19	\$
4071500	AMOR UNRECOV-TROJN 566941	AMORT OF UNREC PLANT - TROJAN	OR	-\$6	\$	-\$6	\$	\$	\$	\$	\$	\$	\$
4071500	AMOR UNRECOV-TROJN 566941	AMORT OF UNREC PLANT - TROJAN	TROJN	\$164	\$3	\$43	\$13	\$22	\$69	\$9	\$5	\$1	\$
4071500	AMOR UNRECOV-TROJN 566941	AMORT OF UNREC PLANT - TROJAN	WA	-\$23	\$	-\$23	\$	\$	\$	\$	\$	\$	\$
4071500 Total				\$136	\$3	\$37	-\$10	\$22	\$69	\$9	\$5	\$1	\$



Amortization Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Aloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4073000	REGULATORY DEBITS	367553	Other Rev Adj - Commercial - Deferral	OTHER	\$238	\$	\$	\$	\$	\$	\$	\$	\$	\$238
4073000	REGULATORY DEBITS	367553	Other Rev Adj - Commercial - Deferral	OTHER	\$231	\$	\$	\$	\$	\$	\$	\$	\$	\$231
4073000	REGULATORY DEBITS	367753	Other Rev Adj - Industrial - Deferral	OTHER	\$23	\$	\$	\$	\$	\$	\$	\$	\$	\$23
4073000	REGULATORY DEBITS	367853	Other Rev Adj - Irrigation - Deferral	OTHER	\$131	\$	\$	\$	\$	\$	\$	\$	\$	\$131
4073000	REGULATORY DEBITS	367953	Other Rev Adj - St/Hwy Light - Deferral	OTHER	\$3	\$	\$	\$	\$	\$	\$	\$	\$	\$3
4073000 Total					\$627	\$	\$	\$	\$	\$	\$	\$	\$	\$627
4074000	REGULATORY CREDITS	367554	Other Rev Adj - Residential - Realized	OTHER	-\$140	\$	\$	\$	\$	\$	\$	\$	\$	-\$140
4074000	REGULATORY CREDITS	367654	Other Rev Adj - Commercial - Realized	OTHER	-\$134	\$	\$	\$	\$	\$	\$	\$	\$	-\$134
4074000	REGULATORY CREDITS	367754	Other Rev Adj - Industrial - Realized	OTHER	-\$14	\$	\$	\$	\$	\$	\$	\$	\$	-\$14
4074000	REGULATORY CREDITS	367854	Other Rev Adj - Irrigation - Realized	OTHER	-\$90	\$	\$	\$	\$	\$	\$	\$	\$	-\$90
4074000	REGULATORY CREDITS	367954	Other Rev Adj - St/Hwy Light - Realized	OTHER	-\$2	\$	\$	\$	\$	\$	\$	\$	\$	-\$2
4074000 Total					-\$381	\$	\$	\$	\$	\$	\$	\$	\$	-\$381
Grand Total					\$51,952	\$1,225	\$14,376	\$3,965	\$6,663	\$21,420	\$2,670	\$1,250	\$136	\$246



Taxes Other Than Income (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl
4081000	TAX OTH INC-U OP I 583451	Extraction Tax - Mines	SO	\$2,381	\$54	\$660	\$184	\$282	\$1,004	\$130	\$61	\$6	\$
4081000	TAX OTH INC-U OP I 583501	Federal Reclamation Tax - Mines	SO	\$297	\$7	\$82	\$23	\$35	\$125	\$16	\$8	\$1	\$
4081000	TAX OTH INC-U OP I 584101	Government Royalties - Mines	SO	\$6,864	\$155	\$1,903	\$530	\$813	\$2,895	\$375	\$175	\$17	\$
4081000	TAX OTH INC-U OP I 584201	Other Royalties - Mines	SO	\$10	\$	\$3	\$1	\$1	\$4	\$	\$	\$	\$
4081000	TAX OTH INC-U OP I 584960	Taxes Other Non-Income - Credit	SO	-\$10,896	-\$247	-\$3,021	-\$842	-\$1,291	-\$4,696	-\$595	-\$277	-\$27	\$
4081000 Total				-\$1,344	-\$30	-\$373	-\$104	-\$159	-\$667	-\$73	-\$34	-\$3	\$
4081500	PROPERTY TAXES 579000	PROPERTY TAX	GPS	\$112,588	\$2,550	\$31,211	\$8,701	\$13,343	\$47,491	\$6,147	\$2,865	\$281	\$
4081500 Total				\$112,588	\$2,550	\$31,211	\$8,701	\$13,343	\$47,491	\$6,147	\$2,865	\$281	\$
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	CA	\$1,279	\$1,279	\$	\$	\$	\$	\$	\$	\$	\$
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	OR	\$25,327	\$	\$25,327	\$	\$	\$	\$	\$	\$	\$
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	WYP	\$1,663	\$	\$	\$	\$1,663	\$	\$	\$	\$	\$
4081800 Total				\$28,269	\$1,279	\$25,327	\$	\$1,663	\$	\$	\$	\$	\$
4081990	MISC TAXES - OTHER 583260	PUBLIC UTILITY TAX	SO	\$10,525	\$238	\$2,918	\$813	\$1,247	\$4,440	\$575	\$268	\$26	\$
4081990	MISC TAXES - OTHER 583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$790	\$	\$790	\$	\$	\$	\$	\$	\$	\$
4081990	MISC TAXES - OTHER 583262	NAVAJO BUSINESS ACTIVITY TAX	UT	\$1	\$	\$	\$	\$	\$1	\$	\$	\$	\$
4081990	MISC TAXES - OTHER 583263	MONTANA ENERGY TAX	SE	\$200	\$3	\$49	\$15	\$29	\$84	\$13	\$7	\$1	\$
4081990	MISC TAXES - OTHER 583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$37	\$	\$	\$37	\$	\$	\$	\$	\$	\$
4081990	MISC TAXES - OTHER 583266	IDAHO KILOWATT HOUR TAX	SE	\$36	\$1	\$9	\$3	\$5	\$15	\$2	\$1	\$	\$
4081990	MISC TAXES - OTHER 583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$57	\$	\$	\$	\$57	\$	\$	\$	\$	\$
4081990	MISC TAXES - OTHER 583269	MONTANA WHOLESALE ENERGY TAX	SE	\$143	\$2	\$35	\$11	\$21	\$60	\$9	\$5	\$	\$
4081990	MISC TAXES - OTHER 583272	Salt Lake Valley Law Enforcement Levy	UT	\$1	\$	\$	\$	\$	\$1	\$	\$	\$	\$
4081990	MISC TAXES - OTHER 584100	GOVERNMENT ROYALTIES	SE	\$397	\$6	\$97	\$30	\$57	\$167	\$25	\$13	\$1	\$
4081990 Total				\$12,186	\$251	\$3,898	\$909	\$1,416	\$4,768	\$623	\$293	\$29	\$
Grand Total				\$151,699	\$4,049	\$60,063	\$9,505	\$16,262	\$51,692	\$6,696	\$3,124	\$307	\$



Schedule M (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
SCHMAP	105105	30% Capitalized labor costs for Power Tax	\$180	\$4	\$50	\$14	\$21	\$76	\$10	\$5	\$	\$	\$
SCHMAP	105127	Book Depr Allocated to Medicare and M&E											
SCHMAP	120101	Other A/R Bad Debt Write-offs											
SCHMAP	130100	Non - Deductible Expenses	\$1,151	\$26	\$319	\$89	\$136	\$485	\$63	\$29	\$3	\$	\$
SCHMAP	130400	PMINonDeductible Exp	\$7	\$	\$2	\$1	\$1	\$3	\$	\$	\$	\$	\$
SCHMAP	130550	MEHC Insurance Services-Premium	\$1,536	\$35	\$426	\$119	\$182	\$648	\$84	\$39	\$4	\$	\$
SCHMAP	130700	Mining Rescue Training Credit Addback	\$69	\$1	\$17	\$5	\$10	\$29	\$4	\$2	\$	\$	\$
SCHMAP	130900	Non - Deductible Executive Comp											
SCHMAP	505505	Income Tax Interest											
SCHMAP	610106	PMIFuel Tax Cr	\$13	\$	\$3	\$1	\$2	\$6	\$1	\$	\$	\$	\$
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr											
SCHMAP	7201051	Contra Medicare Subsidy	\$6,498	\$147	\$1,801	\$502	\$770	\$2,741	\$355	\$165	\$16	\$	\$
SCHMAP	920106	PMI Dividend Received Deduction											
SCHMAP	920145	PMI Mining Rescue Training Credit Addback	\$25	\$	\$6	\$2	\$4	\$10	\$2	\$1	\$	\$	\$
SCHMAP Total			\$9,480	\$214	\$2,624	\$732	\$1,126	\$3,999	\$518	\$242	\$24	\$	\$
SCHMAT	105100	Capitalized Labor Costs	\$9,142	\$207	\$2,534	\$706	\$1,083	\$3,856	\$499	\$233	\$23	\$	\$
SCHMAT	105120	Book Depreciation	\$617,696	\$14,724	\$174,844	\$49,897	\$73,878	\$254,017	\$33,067	\$15,778	\$1,491	\$	\$
SCHMAT	105121	PMIBook Depreciation	\$17,806	\$284	\$4,359	\$1,344	\$2,576	\$7,491	\$1,117	\$579	\$57	\$	\$
SCHMAT	105122	Repair Deduction											
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	\$4,856	\$79	\$1,282	\$383	\$633	\$2,052	\$271	\$138	\$17	\$	\$
SCHMAT	105130	CIAC	\$38,666	\$1,364	\$10,689	\$2,537	\$3,259	\$18,340	\$1,798	\$679	\$	\$	\$
SCHMAT	105137	Auto Depreciation											
SCHMAT	105140	Highway relocation	\$9,256	\$327	\$2,559	\$607	\$780	\$4,390	\$430	\$162	\$	\$	\$
SCHMAT	105142	Avoided Costs	\$49,883	\$1,050	\$13,383	\$3,776	\$5,931	\$21,637	\$2,692	\$1,285	\$129	\$	\$
SCHMAT	105145	Acquisition Adjustment Amort											
SCHMAT	105146	Capitalization of Test Energy											
SCHMAT	105147	Sec 1031 Like Kind Exchange											
SCHMAT	105152	Gain / (Loss) on Prop. Disposition											
SCHMAT	105155	Coal Mine Development											
SCHMAT	105170	Coal Mine Receding Face (Extension)											
SCHMAT	105180	Steam Rts Blundell Geothml Bk Depr											
SCHMAT	105205	Coal Mine Development-30%Amort											
SCHMAT	105470	Book Gain/Loss on Land Sales											
SCHMAT	110100	Book Cost Depletion	\$1,637	\$26	\$401	\$124	\$237	\$689	\$103	\$53	\$5	\$	\$
SCHMAT	110105	SRC Book Depletion step up basis adj											
SCHMAT	1101051	SRC Book Cost Depletion											
SCHMAT	120105	Willow Wind Account Receivable											
SCHMAT	120205	Trapper Mining Stock Basis											
SCHMAT	145030	Distribution O&M Amort of Writeoff											
SCHMAT	205025	PMI - Fuel Cost Adjustment											
SCHMAT	205100	Coal Pile Inventory Adjustment	\$4,081	\$65	\$999	\$308	\$590	\$1,717	\$256	\$133	\$13	\$	\$
SCHMAT	205411	PMI Sec 263A Adjustment											
SCHMAT	210000	PREPAID IBEW 57 MEDICAL											
SCHMAT	210100	Prepaid Taxes-OR PUC											
SCHMAT	210105	Self Insured Health Benefit											
SCHMAT	210120	Prepaid Taxes-UT PUC											
SCHMAT	210130	Prepaid Taxes-ID PUC											
SCHMAT	210140	Prepaid Taxes-WY PUC											
SCHMAT	210180	Other Prepays											
SCHMAT	210200	Prepaid Taxes-property taxes	\$4,582	\$104	\$1,270	\$364	\$543	\$1,933	\$250	\$117	\$11	\$	\$
SCHMAT	220100	Bad Debts Allowance - Cash Basis	\$4,403	\$140	\$2,187	\$625	\$239	\$1,114	\$96	\$2	\$	\$	\$
SCHMAT	287396	Regulatory Liabilities - Interim Provisi											
SCHMAT	320110	Transition Team Costs-UT											
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total											
SCHMAT	320140	May 2000 Transition Plan Costs-OR											
SCHMAT	320210	Research & Exper. Sec. 174 Amort.											
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o											
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order											
SCHMAT	330100	Amort. Pollution Control Facility											
SCHMAT	415110	Def Reg Asset-Transmission Srvs Deposit											
SCHMAT	415120	Def Reg Asset-Foote Creek Contract											
SCHMAT	415300	Environmental Cleanup Accrual											
SCHMAT	415301	Environmental Costs WA	\$100	\$	\$	\$	\$100	\$	\$	\$	\$	\$	\$
SCHMAT	415500	Cholla Pit Transact Costs-APS Amort	\$1,122	\$18	\$297	\$89	\$147	\$476	\$63	\$32	\$89	\$	\$
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	\$52	\$	\$	\$52	\$	\$	\$	\$	\$	\$	\$
SCHMAT	415555	WY PCAM Def Net Power Costs											
SCHMAT	415640	IDAI Costs-Direct Access-CA											
SCHMAT	415650	SB 1149-Related Reg Assets-OR											
SCHMAT	415680	OR Deferred Intervenor Funding Grants											



Schedule M (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Ctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMAP	105105	30% Capitalized labor costs for Power Tax		\$180	\$4	\$50	\$14	\$21	\$76	\$10	\$5	\$	\$
SCHMAT	415700	Reg Liability BPA balancing accounts-OR											
SCHMAT	415701	CA Deferred Intervenor Funding											
SCHMAT	415702	Reg Asset - Lake Side Liq.						\$28					
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY						\$21					
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -						\$12	\$12				
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -						\$29					
SCHMAT	415801	Contra RTO Grid West N/R Allowance											
SCHMAT	415802	Contra RTO Grid West N/R w/o-WA											
SCHMAT	415803	WA RTO Grid West N/R w/o		\$23		\$23							
SCHMAT	415804	RTO Grid West Notes Receivable-OR		\$383		\$383							
SCHMAT	415805	RTO Grid West Notes Receivable-WY											
SCHMAT	415806	ID RTO Grid West N/R		\$27						\$27			
SCHMAT	415822	Reg Asset - Pension MMT -UT		\$283					\$283				
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY		\$309				\$309					
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT		\$279					\$279				
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua		\$731									\$731
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE											
SCHMAT	415852	Powerdate Decommissioning Reg Asset - ID		\$92						\$92			
SCHMAT	415853	Powerdate Decommissioning Reg Asset - OR		\$493		\$493							
SCHMAT	415854	Powerdate Decommissioning Reg Asset - WA		\$213			\$213						
SCHMAT	415855	CA - January 2010 Storm Costs		\$1,164									\$1,164
SCHMAT	415856	Powerdate Decommissioning Reg Asset - WY		\$34				\$34					
SCHMAT	415857	ID - Deferred Overburden Costs		\$73									\$73
SCHMAT	415858	WY - Deferred Overburden Costs		\$178				\$178					
SCHMAT	415859	WY - Deferred Advertising Costs		\$52				\$52					
SCHMAT	415865	Reg Asset - UT MPA		\$15,725									\$15,725
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff		\$246									\$246
SCHMAT	415870	Deferred Excess Net Power Costs-CA											
SCHMAT	415871	Deferred Excess Net Power Costs-WY											
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08											
SCHMAT	415873	Deferred Excess Net Power Costs - WA Hyd		\$1,853			\$1,853						
SCHMAT	415876	Deferred Excess Net PowerCosts - OR		\$3,588									\$3,588
SCHMAT	415880	Deferred UT Independent Evaluation Fee											
SCHMAT	415881	Deferral of Renewable Energy Credit - UT		\$17									\$17
SCHMAT	415883	Deferral of Renewable Energy Credit - WY		\$517									\$517
SCHMAT	415890	ID MEHC 2006 Transition Costs											
SCHMAT	415891	WY - 2006 Transition Severance Costs											
SCHMAT	415893	OR - MEHC Transition Service Costs		\$2,057									\$2,057
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred		\$639		\$639							
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement		\$3,000			\$3,000						
SCHMAT	415897	Reg Asset MEHC Transition Service Costs		\$178		\$178							
SCHMAT	415898	Deferred Coal Costs - Naughton Contract		\$1,376	\$22	\$337	\$104	\$109	\$579	\$86	\$45	\$4	
SCHMAT	415900	OR SB 408 Recovery											
SCHMAT	425100	Deferred Regulatory Expense											
SCHMAT	425110	Tenant Lease Allow-PSU Call Cntr											
SCHMAT	425125	Deferred Coal Cost - Arch		\$63	\$1	\$15	\$5	\$9	\$27	\$4	\$2		
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs											
SCHMAT	425215	Unearned Joint Use Pole Contact Revenu		\$302	\$11	\$83	\$20	\$25	\$143	\$14	\$5		
SCHMAT	425250	TGS Buyout-SG		\$15		\$4	\$1	\$2	\$7	\$1			
SCHMAT	425260	Lakeview Buyout-SG											
SCHMAT	425280	Joseph Settlement-SG		\$137	\$2	\$36	\$11	\$18	\$58	\$8	\$4		
SCHMAT	425295	BPA Conservation Rate Credit											
SCHMAT	425360	Hermiston Swap		\$172	\$3	\$45	\$14	\$22	\$73	\$10	\$5	\$1	
SCHMAT	425380	Idaho Customer Balancing Account		\$1,390									\$1,390
SCHMAT	430100	Customer Service / Weatherization		\$9,655	\$219	\$2,676	\$746	\$1,144	\$4,073	\$527	\$246	\$24	
SCHMAT	430111	Reg Asset - SB 1149 Balance Reclass											
SCHMAT	430112	Reg Asset - Other - Balance Reclass											
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass											
SCHMAT	505115	Sales & Use Tax Accrual											
SCHMAT	505125	PMI Accrued Royalties		\$213	\$3	\$52	\$16	\$31	\$90	\$13	\$7	\$1	
SCHMAT	505140	Purchase Card Trans Provision											
SCHMAT	505150	Misc Current & Accrued Liability-SO											
SCHMAT	505160	CA PUC Fee											
SCHMAT	505170	West Valley Contract Termination Fee Acc											
SCHMAT	505200	Extraction Tax Paid / Accrued											
SCHMAT	505400	Bonus Liability		\$203	\$5	\$56	\$16	\$24	\$86	\$11	\$5	\$1	
SCHMAT	505500	Federal Income Tax Interest											
SCHMAT	505510	PMIVacationBonus Adjustment											



Schedule M (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
SCHMAP	105105	30% Capitalized labor costs for Power Tax	\$180	\$4	\$50	\$14	\$21	\$76	\$10	\$5	\$	\$	\$
SCHMAT	505600	Sick Leave Vacation & Personal Time	\$881	\$20	\$244	\$68	\$104	\$371	\$48	\$22	\$	\$	\$
SCHMAT	505700	Accrued Retention Bonus	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	605100	Trojan Decommissioning Costs	\$13	\$	\$3	\$1	\$2	\$6	\$1	\$	\$	\$	\$
SCHMAT	605710	Reverse Accrued Final Reclamation	\$281	\$4	\$69	\$21	\$41	\$118	\$18	\$9	\$1	\$	\$
SCHMAT	610000	Coal Mine Development-PMI	\$236	\$4	\$58	\$18	\$34	\$99	\$15	\$8	\$1	\$	\$
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610100	PMIDevt Cost Amort	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610114	PMI EITF Pre-Stripping Costs	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610115	PMIOverburden Removal	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610130	781 Shopping Incentive OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610135	SB1149 Costs OR OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610140	Oregon Rate Refund	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610141	WA Rate Refunds	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610143	Reg Liability - WA Low Energy Program	\$261	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610145	Reg Liab-OR Balance Consol	\$388	\$	\$388	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610146	OR Reg Asset/Liability Consolidation	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass	\$695	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$595
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705210	Property Insurance	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705230	West Valley Lease Reduction - WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705231	West Valley Lease Reduction - OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705232	West Valley Lease Reduction - CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705233	West Valley Lease Reduction - ID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705234	West Valley Lease Reduction - WY	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705235	West Valley Lease Reduction - UT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705240	CA Alternative Rate for Energy Program(C	\$492	\$492	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705250	A&G Credit-WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705251	A&G Credit-OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705252	A&G Credit-CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705253	A&G Credit-ID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705254	A&G Credit-WY	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705260	March 2006 Transition Plan costs-WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705261	Reg Liability - Sale of renewable Energy	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705263	Reg Liability - Sale of REC's-WA	\$17,313	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$17,313
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def	\$2,432	\$	\$2,432	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	\$23,986	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$23,986
SCHMAT	705337	Regulatory Liability - Sale of Renewable	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	\$186	\$	\$186	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705451	Reg Liability - OR Property Insurance Re	\$2,972	\$	\$2,972	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	705453	Reg Liability - ID Property Insurance Re	\$88	\$	\$	\$	\$	\$	\$88	\$	\$	\$	\$
SCHMAT	705455	Reg Liability - WY Property Insurance Re	\$272	\$	\$	\$	\$272	\$	\$	\$	\$	\$	\$
SCHMAT	705500	Reg Liability - Powerdale Decommissionin	\$541	\$	\$	\$	\$	\$541	\$	\$	\$	\$	\$
SCHMAT	715050	Microsoft Software License Liability	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	715100	MCI FOG Wire Lease	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	715105	MCI FOG Wire Lease	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	715350	Misc. Deferred Credits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	715720	NW Power Act-WA	\$253	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$253
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	\$20	\$5	\$	\$2	\$2	\$8	\$1	\$1	\$	\$	\$
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	720550	Accrued CIC Severance	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	740100	Post Merger Loss-Reacquired Debt	\$1,770	\$37	\$475	\$134	\$210	\$768	\$96	\$46	\$5	\$	\$
SCHMAT	910530	Injuries and Damages Reserve	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	910560	SMUD Revenue Impulation-UT reg liab	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	910580	Wasatch workers comp reserve	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	910905	Bridger Coal Company Underground Mine Co	\$44	\$1	\$11	\$3	\$6	\$18	\$3	\$1	\$	\$	\$
SCHMAT	910910	PMIBridger Section 471 Adj	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	920110	PMI WY Extraction Tax	\$294	\$5	\$72	\$22	\$43	\$124	\$18	\$10	\$1	\$	\$
SCHMAT Total			\$862,371	\$19,394	\$226,540	\$67,454	\$92,738	\$325,474	\$41,723	\$19,606	\$1,787	\$67,655	\$
SCHMDP	105127	Book Depreciation Allocated to Medicare	\$267	\$6	\$76	\$22	\$32	\$110	\$14	\$7	\$	\$	\$
SCHMDP	110200	Tax Depletion - Deer Creek	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	\$449	\$7	\$110	\$34	\$65	\$189	\$28	\$15	\$1	\$	\$
SCHMDP	120100	Preferred Dividend - PPL	\$381	\$8	\$102	\$29	\$45	\$165	\$21	\$10	\$1	\$	\$
SCHMDP	120200	Trapper Mine Dividend Deduction	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



Schedule M (Actuals)

Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
SCHMAP	105105	30% Capitalized labor costs for Power Tax	\$180	\$0	\$50	\$14	\$21	\$76	\$10	\$5	\$5	\$	\$
SCHMDP	130560	MEHC Insurance Services-Receiveable	\$8,946	\$24	\$2,480	\$691	\$1,060	\$3,773	\$488	\$228	\$22	\$	\$
SCHMDP	130600	Tax Exempt Interest (No AMT)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	130605	Tax Exempt Interest - CA IOU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	130910	SPI 404(K) Contribution	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	305100	Amort of Projects-Klamath Engineering	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	620100	2004 JCA-Qualified Prod Activities Decluc	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	720105	MEDICARE SUBSIDY	\$7,079	\$160	\$1,962	\$547	\$839	\$2,986	\$386	\$180	\$18	\$	\$
SCHMDP	910900	PMIDepletion	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDP	910918	PMI Overriding Royalty	\$12	\$	\$3	\$1	\$2	\$5	\$1	\$	\$	\$	\$
SCHMDP	920105	PMI Tax Exempt Interest Income	\$12	\$	\$3	\$1	\$2	\$5	\$1	\$	\$	\$	\$
SCHMDP Total			\$17,145	\$385	\$4,736	\$1,324	\$2,045	\$7,233	\$939	\$440	\$43	\$	\$
SCHMDT	105122	Repair Deduction	\$151,344	\$2,461	\$39,965	\$11,944	\$19,733	\$63,960	\$8,436	\$4,312	\$532	\$	\$
SCHMDT	105125	Tax Depreciation	\$1,634,166	\$35,032	\$432,046	\$93,917	\$194,398	\$698,025	\$88,978	\$42,112	\$4,668	\$	\$44,990
SCHMDT	105126	PMITax Depreciation	\$24,305	\$387	\$5,950	\$1,834	\$3,516	\$10,226	\$1,525	\$790	\$78	\$	\$
SCHMDT	105130	CIAC	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	105137	Capitalized Depreciation	\$5,121	\$116	\$1,420	\$396	\$607	\$2,160	\$280	\$130	\$13	\$	\$
SCHMDT	105141	AFUDC	\$23,812	\$501	\$6,389	\$1,802	\$2,831	\$10,329	\$1,285	\$613	\$62	\$	\$
SCHMDT	1051411	AFUDC - Equity	\$44,940	\$946	\$12,057	\$3,402	\$5,343	\$19,493	\$2,425	\$1,158	\$116	\$	\$
SCHMDT	105143	Basis Intangible Difference	\$2,401	\$54	\$666	\$186	\$285	\$1,013	\$131	\$61	\$6	\$	\$
SCHMDT	105147	Sec 1031 Like Kind Exchange	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	\$34	\$1	\$8	\$3	\$5	\$14	\$2	\$1	\$	\$	\$
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	\$68	\$1	\$17	\$5	\$10	\$29	\$4	\$2	\$	\$	\$
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	\$23,913	\$542	\$6,629	\$1,848	\$2,834	\$10,087	\$1,305	\$609	\$60	\$	\$
SCHMDT	105165	Coal Mine Development	\$188	\$3	\$46	\$14	\$27	\$79	\$12	\$6	\$1	\$	\$
SCHMDT	105170	Coal Mine Receding Face (Extension)	\$2,959	\$47	\$724	\$223	\$428	\$1,245	\$186	\$96	\$9	\$	\$
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	\$1,550	\$25	\$379	\$117	\$224	\$652	\$97	\$50	\$5	\$	\$
SCHMDT	105175	Removal Cost (net of salvage)	\$71,457	\$1,618	\$19,809	\$5,522	\$8,468	\$30,141	\$3,901	\$1,819	\$178	\$	\$
SCHMDT	105181	Strm Rts Blundell Geothermal Tax Depr	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	105185	Repair Allowance 3115	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	105205	Coal Mine Development 30% Amort	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	105220	Cholla GE Safe Harbor Lease	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	\$98	\$2	\$26	\$8	\$13	\$41	\$5	\$3	\$	\$	\$
SCHMDT	105470	Book Gain/Loss on Land Sales	\$665	\$15	\$184	\$51	\$79	\$281	\$36	\$17	\$2	\$	\$
SCHMDT	110200	Depletion - Tax Percentage Deduction	\$399	\$6	\$98	\$30	\$58	\$168	\$25	\$13	\$1	\$	\$
SCHMDT	1102051	Tax Percentage Depletion - Deduction	\$163	\$3	\$40	\$12	\$24	\$68	\$10	\$5	\$1	\$	\$
SCHMDT	120105	Willow Wind Account Receivable	\$98	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	145030	Distribution O&M Amort of Writeoff	\$2,601	\$92	\$719	\$171	\$219	\$1,233	\$121	\$46	\$	\$	\$
SCHMDT	205025	PMI - Fuel Cost Adjustment	\$601	\$10	\$147	\$45	\$87	\$253	\$38	\$20	\$2	\$	\$
SCHMDT	205200	Coal M&S Inventory Write-Off	\$126	\$2	\$31	\$10	\$18	\$53	\$8	\$4	\$	\$	\$
SCHMDT	205411	PMISEC 263A Adjustment	\$89	\$1	\$22	\$7	\$13	\$37	\$6	\$3	\$	\$	\$
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	210100	Prepaid Taxes-OR PUC	\$275	\$	\$275	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	210105	Self insured Health Benefit	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	210110	Prepaid Taxes-WA UTC	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	210120	Prepaid Taxes-UT PUC	\$628	\$	\$	\$	\$	\$628	\$	\$	\$	\$	\$
SCHMDT	210130	Prepaid Taxes-ID PUC	\$47	\$	\$	\$	\$	\$	\$47	\$	\$	\$	\$
SCHMDT	210140	Prepaid Taxes-WY PSC	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	210180	OTHER PREPAIDS	\$283	\$6	\$78	\$22	\$34	\$119	\$15	\$7	\$1	\$	\$
SCHMDT	210200	Prepaid Taxes-property taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	220100	Bad Debts Allowance	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	287616	Regulatory Assets - Interim Provisions	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	305100	Amort of Projects-Klamath Engineering	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	320115	Misc - Reg Liab	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	\$1,044	\$24	\$289	\$81	\$124	\$440	\$57	\$27	\$3	\$	\$
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	\$5,652	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$5,652
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	\$844	\$14	\$223	\$67	\$110	\$357	\$47	\$24	\$3	\$	\$
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	\$138	\$2	\$36	\$11	\$18	\$58	\$8	\$4	\$	\$	\$
SCHMDT	415300	Hazardous Waste Clean-up Costs	\$4,556	\$103	\$1,263	\$352	\$540	\$1,922	\$249	\$116	\$11	\$	\$
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415406	Reg Asset Utah ECAM	\$67,787	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$67,787
SCHMDT	415501	Cholla Pit Transact Costs- APS Amort - I	\$33	\$	\$	\$	\$	\$	\$33	\$	\$	\$	\$
SCHMDT	415502	Cholla Pit Transact Costs- APS Amort - O	\$54	\$	\$54	\$	\$	\$	\$	\$	\$	\$	\$



Schedule M (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMAP	105105	30% Capitalized labor costs for Power Tax	SO	\$180	\$4	\$50	\$14	\$21	\$76	\$10	\$5	\$	\$
SCHMDT	415503	Cholla Pll Transact Costs- APS Amort - W	WA	\$97	\$97	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415555	WY PCAM Def Net Power Costs	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OR	\$309	\$	\$309	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	\$477	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415701	CA Deferred Intervenor Funding	CA	\$33	\$33	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415750	Reg Assels BPA balancing accounts-IDU	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415801	RTO Grid West N/R Allowance	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415804	OR RTO Grid West N/R	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG_WY	WYP	\$1,664	\$	\$	\$	\$1,664	\$	\$	\$	\$	\$
SCHMDT	415850	Unrecovered Plant Powerdale	SG	\$279	\$5	\$74	\$22	\$36	\$118	\$16	\$8	\$1	\$
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	CA	\$33	\$33	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415855	Ca - January 2010 Storm Costs	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415857	ID - Deferred Overburden Costs	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415858	WY - Deferred Overburden Costs	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415859	WY - Deferred Advertising Costs	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415865	Reg Asset - Utah MPA	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$1,044	\$	\$	\$	\$	\$	\$	\$	\$	\$1,044
SCHMDT	415870	CA Def Excess NPC	CA	\$197	\$197	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	\$19,603	\$	\$	\$	\$	\$	\$	\$	\$	\$19,603
SCHMDT	415876	Deferred Excess Net Power Costs - OR	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415880	UT Def Independent Evaluation Fee	UT	\$92	\$	\$	\$	\$	\$92	\$	\$	\$	\$
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	\$681	\$	\$	\$	\$	\$	\$	\$	\$	\$681
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	\$10,304	\$	\$	\$	\$	\$	\$	\$	\$	\$10,304
SCHMDT	415893	OR - MEHC Transition Service Costs	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415897	Reg Asset MEHC Transition Service Costs	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415898	Deferred Coal Costs - Naughton Contract	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	415900	OR SB 408 Recovery	OTHER	\$5,812	\$	\$	\$	\$	\$	\$	\$	\$	\$5,812
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	\$15	\$	\$	\$	\$	\$	\$15	\$	\$	\$
SCHMDT	425110	Tenant Lease Allow-PSU Call Cntr	CN	\$48	\$1	\$15	\$3	\$3	\$23	\$2	\$	\$	\$
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	425210	Amort of Debl Disc & Exp	SNPD	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG	\$409	\$7	\$108	\$32	\$53	\$173	\$23	\$12	\$1	\$
SCHMDT	425295	BPA Conservation Rate Credit	SG	\$692	\$11	\$183	\$55	\$90	\$292	\$39	\$20	\$2	\$
SCHMDT	425380	Idaho Customer Balancing Account	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	430100	Customer Service / Weatherization	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	430110	Reg Asset balance reclass	SO	\$388	\$9	\$107	\$30	\$46	\$163	\$21	\$10	\$1	\$
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	\$1,163	\$	\$	\$	\$	\$	\$	\$	\$	\$1,163
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	\$595	\$	\$	\$	\$	\$	\$	\$	\$	\$595
SCHMDT	505100	Energy West Accrued Liabilities	SE	\$559	\$9	\$137	\$42	\$81	\$235	\$35	\$18	\$2	\$
SCHMDT	505115	Sales & Use Tax Accrual	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505125	Accrued Royalties	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505140	Purchase Card Trans Provision	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505150	Misc Current & Accrued Liability-SO	SO	\$1,902	\$43	\$527	\$147	\$225	\$802	\$104	\$48	\$5	\$
SCHMDT	505170	West Valley Contract Termination Fee Acc	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505400	Bonus Liability	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505510	Vacation Accrual - PMI	SE	\$49	\$1	\$12	\$4	\$7	\$21	\$3	\$2	\$	\$
SCHMDT	505520	PMI Bonus Accrual	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	505600	IGC Vacation Accrual	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	605101	Trojan Decommissioning Costs - WA	WA	\$23	\$	\$	\$23	\$	\$	\$	\$	\$	\$
SCHMDT	605102	Trojan Decommissioning Costs - OR	OR	\$6	\$	\$6	\$	\$	\$	\$	\$	\$	\$
SCHMDT	605710	Reverse Accrued Final Reclamation	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	610000	PMI Coal Mine Development	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	610100	PMIDEVT COST AMORT	SE	\$1,439	\$23	\$352	\$109	\$208	\$605	\$90	\$47	\$5	\$
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	\$58	\$1	\$16	\$5	\$7	\$25	\$3	\$1	\$	\$
SCHMDT	610110	Plax NOPAs	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	\$463	\$7	\$113	\$35	\$67	\$195	\$29	\$15	\$1	\$



Schedule M (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl
SCHMAP	105105	30% Capitalized labor costs for Power Tax	\$180	\$4	\$50	\$14	\$21	\$76	\$10	\$5	\$	\$	\$
SCHMDT	610114	PMI EITF Pre Stripping Costs	\$699	\$11	\$171	\$53	\$101	\$294	\$44	\$23	\$2	\$	\$
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	\$143	\$	\$	\$	\$	\$143	\$	\$	\$	\$	\$
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	\$33	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$33
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	\$1,378	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$1,378
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	\$15	\$	\$15	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	705300	Reg. Liability - Deferred Benefit Arch S	\$44	\$1	\$11	\$3	\$6	\$19	\$3	\$1	\$	\$	\$
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset	\$4	\$4	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	\$3,594	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$3,594
SCHMDT	705454	Reg Liability - UT Property Insurance Re	\$683	\$	\$	\$	\$	\$683	\$	\$	\$	\$	\$
SCHMDT	715050	Microsoft Software License Liability	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	715100	University of WY Contract Amort.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	715350	Misc Deferred Credits	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	715800	Redding Renegotiated Contract	\$550	\$9	\$145	\$43	\$72	\$232	\$31	\$16	\$2	\$	\$
SCHMDT	720100	FAS 106 Accruals	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	\$437	\$10	\$121	\$34	\$52	\$184	\$24	\$11	\$1	\$	\$
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	720400	SUPPL EXEC. RETIREMENT PLAN (SERP)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	720500	Severance Accrual	\$18	\$	\$5	\$1	\$2	\$8	\$1	\$	\$	\$	\$
SCHMDT	720550	Accrued CIC Severance	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	740100	Post Merger Loss-Reacquired Debt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	910240	190LEGAL RESERVE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	910530	Injuries and Damages Reserve	\$3,031	\$69	\$840	\$234	\$359	\$1,279	\$165	\$77	\$8	\$	\$
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	\$2,292	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$2,292
SCHMDT	910580	Wasach workers comp reserve	\$138	\$3	\$38	\$11	\$16	\$58	\$8	\$4	\$	\$	\$
SCHMDT	910905	PMI Underground Mine Cost Depletion	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	910925	CA Refund	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT	920110	PMI WY Extraction Tax	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMDT Total			\$2,133,932	\$42,501	\$532,895	\$123,159	\$243,141	\$858,758	\$109,928	\$52,360	\$5,785	\$120,415	\$44,990
Grand Total			\$3,022,928	\$62,493	\$766,795	\$192,669	\$339,050	\$1,195,464	\$153,108	\$72,648	\$7,639	\$188,071	\$44,990

Total Schedule M Additions			\$871,851	\$19,608	\$229,165	\$68,186	\$93,864	\$329,473	\$42,241	\$19,848	\$1,811	\$67,656	\$
Total Schedule M Deductions			\$2,151,077	\$42,885	\$537,630	\$124,483	\$245,186	\$865,992	\$110,867	\$52,800	\$5,826	\$120,415	\$44,990
Total Schedule M			-\$1,279,226	-\$23,277	-\$308,465	-\$56,297	-\$151,322	-\$536,519	-\$68,626	-\$32,952	-\$4,017	-\$52,760	-\$44,990



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4114000	DEF ITC-EL-FED-CR 0	DEF ITC CREDIT FED	DGL	-\$1,874	\$	\$	\$	\$	\$	\$	-\$1,552	-\$205	-\$105	-\$13	\$
4114000 Total				-\$1,874	\$	\$	\$	\$	\$	\$	-\$1,552	-\$205	-\$105	-\$13	\$
Grand Total				-\$1,874	\$	\$	\$	\$	\$	\$	-\$1,552	-\$205	-\$105	-\$13	\$



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105110	282DIT Adjustment	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105121	282PMI Book Depreciation	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105122	Repair Deduction	SG	\$57,437	\$934	\$15,167	\$4,533	\$7,489	\$24,274	\$3,202	\$1,636	\$202	\$	\$
4101000	105125	Tax Depreciation	TAXDEPR	\$620,182	\$13,295	\$163,966	\$35,642	\$73,776	\$264,907	\$33,768	\$15,982	\$1,772	\$	\$17,074
4101000	1051252	282DIT ACRS Property-FERC	FERC			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105126	282DIT PMIDepreciation-Tax	SE	\$9,224	\$147	\$2,258	\$696	\$1,334	\$3,881	\$579	\$300	\$29	\$	\$
4101000	105128	Accelerated Pollution Control Facilities	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105130	CIAC	CIAC			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105137	Capitalized Depreciation	SO	\$1,943	\$44	\$539	\$150	\$230	\$820	\$106	\$49	\$5	\$	\$
4101000	105141	AFUDC Debt	SNP	\$9,037	\$190	\$2,425	\$684	\$1,074	\$3,920	\$488	\$233	\$23	\$	\$
4101000	1051411	AFUDC Equity	SNP	\$17,055	\$359	\$4,576	\$1,291	\$2,028	\$7,398	\$920	\$439	\$44	\$	\$
4101000	105143	282Basis Intangible Difference	SO	\$911	\$21	\$253	\$70	\$108	\$384	\$50	\$23	\$2	\$	\$
4101000	105147	Sec 1031 Like Kind Exchange	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	\$13	\$3	\$1	\$2	\$5	\$1	\$	\$	\$	\$	\$
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	\$26	\$6	\$2	\$4	\$11	\$2	\$1	\$	\$	\$	\$
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	\$9,075	\$206	\$2,516	\$701	\$1,076	\$3,828	\$495	\$231	\$23	\$	\$
4101000	105165	Coal Mine Development	SE	\$71	\$1	\$17	\$5	\$10	\$30	\$4	\$2	\$	\$	\$
4101000	105170	Coal Mine Extension	SE	\$1,123	\$18	\$275	\$85	\$162	\$472	\$70	\$36	\$4	\$	\$
4101000	105171	PMI Coal Mine Extension Costs	SE	\$588	\$9	\$144	\$44	\$85	\$247	\$37	\$19	\$2	\$	\$
4101000	105175	Cost of Removal	GPS	\$27,119	\$614	\$7,518	\$2,096	\$3,214	\$11,439	\$1,480	\$690	\$68	\$	\$
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	\$37	\$1	\$10	\$3	\$5	\$16	\$2	\$1	\$	\$	\$
4101000	105470	282Book Gain/Loss on Land Sales	GPS	\$252	\$6	\$70	\$20	\$30	\$106	\$14	\$6	\$1	\$	\$
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	\$151	\$2	\$37	\$11	\$22	\$64	\$10	\$5	\$	\$	\$
4101000	110205	SRC Tax Percentage Depletion Deduct	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	1102051	Tax Percentage Depletion - Deduction (BI)	SE	\$62	\$1	\$15	\$5	\$9	\$26	\$4	\$2	\$	\$	\$
4101000	120105	Willow Wind Account Receivable	WA	\$37	\$	\$	\$37	\$	\$	\$	\$	\$	\$	\$
4101000	145030	190Distribution O&M	SNPD	\$987	\$35	\$273	\$65	\$83	\$468	\$46	\$17	\$	\$	\$
4101000	205025	PMI-Fuel Cost Adjustment	SE	\$228	\$4	\$66	\$17	\$33	\$96	\$14	\$7	\$1	\$	\$
4101000	205200	M&S INVENTORY WRITE-OFF	SE	\$48	\$1	\$12	\$4	\$7	\$20	\$3	\$2	\$	\$	\$
4101000	205411	190PMISec263A	SE	\$34	\$1	\$8	\$3	\$5	\$14	\$2	\$1	\$	\$	\$
4101000	210100	283OR PUC Prepaid Taxes	OR	\$104	\$	\$104	\$	\$	\$	\$	\$	\$	\$	\$
4101000	210105	Self Insured Health Benefits	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	210120	283UT PUC Prepaid Taxes	UT	\$238	\$	\$	\$	\$	\$238	\$	\$	\$	\$	\$
4101000	210130	283ID PUC Prepaid Taxes	IDU	\$18	\$	\$	\$	\$	\$	\$18	\$	\$	\$	\$
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	\$107	\$2	\$30	\$8	\$13	\$45	\$6	\$3	\$	\$	\$
4101000	210200	283Prepaid Taxes-Property Taxes	GPS			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	220100	190Bad Debt Allowance	BADDEBT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287270	Valuation Allowance for DTA	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287449	NOL (State) Carryforward (Federal Detrim	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287616	Regulatory Assets - Interim Provisions	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287944	Reg Asset Federal Interest Expense	UT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	287961	Reg Asset Fed Int Exp - WY	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	320115	283INTERIM PROVISION TOTAL REG ASSETS_LI	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	320210	190R&E Expense Sec174 Deduction	SO	\$396	\$9	\$110	\$31	\$47	\$167	\$22	\$10	\$1	\$	\$
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$2,145	\$	\$	\$	\$	\$	\$	\$	\$	\$2,145	\$
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	\$320	\$5	\$85	\$25	\$42	\$135	\$18	\$9	\$1	\$	\$
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	\$52	\$1	\$14	\$4	\$7	\$22	\$3	\$1	\$	\$	\$
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	\$1,729	\$39	\$479	\$134	\$205	\$729	\$94	\$44	\$4	\$	\$
4101000	415406	Reg Asset Utah ECAM	OTHER	\$25,726	\$	\$	\$	\$	\$	\$	\$	\$	\$25,726	\$
4101000	415500	283Cholla Pit Trans-APS Amort	SGCT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	\$13	\$	\$	\$	\$	\$	\$13	\$	\$	\$	\$
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	OR	\$20	\$	\$20	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415503	Cholla Pit Transact Costs- APS Amort - W	WA	\$37	\$	\$	\$37	\$	\$	\$	\$	\$	\$	\$
4101000	415680	190Def Intervenor Funding Grants-OR	OR	\$117	\$	\$117	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415700	190RReg Liabs BPA balancing accounts-OR	OTHER	\$181	\$	\$	\$	\$	\$	\$	\$	\$	\$181	\$
4101000	415701	CA Deferred Intervenor Funding	CA	\$12	\$12	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415703	Goodnoe Hills Liquidation Damages - WY	WYP			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415705	Reg Liability - Tax Revenue Adjustment -	WYP			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415801	190CONTRA RTO GRID WEST N/R ALLOWANCE	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415804	RTO Gridwest NR Writeoff OR	OR			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	\$631	\$	\$	\$	\$631	\$	\$	\$	\$	\$	\$
4101000	415850	Unrecovered Plant Powerdale	SG	\$106	\$2	\$28	\$8	\$14	\$45	\$6	\$3	\$	\$	\$



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	\$13	\$13	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415853	Powerdale Decommissioning Reg Asset - OR	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415854	Powerdale Decommissioning Reg Asset - WA	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415855	Ca - January 2010 Storm Costs	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415857	ID - Deferred Overburden Costs	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415858	WY - Deferred Overburden Costs	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415859	WY - Deferred Advertising Costs	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415865	Reg Asset - Utah MPA	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$396	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$396
4101000	415870	Deferred Excess Net Power Costs CA	CA	\$75	\$75	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	\$7,439	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$7,439
4101000	415876	Deferred Excess Net Power Costs - OR	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415880	Deferred UT Independent Evaluation Fee	UT	\$35	\$	\$	\$	\$	\$	\$35	\$	\$	\$	\$
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	\$259	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$259
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	\$3,911	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$3,911
4101000	415893	OR - MEHC Transition Service Costs	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415896	WA - Chehalis Plant Revenue Requirement	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415897	Reg Asset MEHC Transition Service Costs	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415898	Deferred Coal Costs - Naughton Contract	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	415900	OR SB 408 Recovery	OTHER	\$2,206	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$2,206
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	\$6	\$	\$	\$	\$	\$	\$	\$6	\$	\$	\$
4101000	425110	190Tenant Lease Allow-PSU Call Cntr	CN	\$18	\$	\$6	\$1	\$1	\$9	\$1	\$	\$	\$	\$
4101000	425125	Deferred Coal Cost - Arch	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	\$155	\$3	\$41	\$12	\$20	\$66	\$9	\$4	\$1	\$	\$
4101000	425295	BPA Conservation Rate Credit	SG	\$263	\$4	\$69	\$21	\$34	\$111	\$15	\$7	\$1	\$	\$
4101000	425380	190Idaho Customer Bal Acct	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	430100	283Weatherization	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	430110	Reg Asset Balance Reclass	SO	\$147	\$3	\$41	\$11	\$17	\$62	\$8	\$4	\$	\$	\$
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	\$441	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$441
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	\$226	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$226
4101000	505100	190Energy West Accrued Liabilities	SE	\$212	\$3	\$52	\$16	\$31	\$89	\$13	\$7	\$1	\$	\$
4101000	505125	190Accrued Royalties	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	505150	190Misc Current and Accrued Liability-SO	SO	\$722	\$16	\$200	\$56	\$86	\$304	\$39	\$18	\$2	\$	\$
4101000	505400	190Bonus Liability	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	505510	190PMI Vacation/Bonus	SE	\$19	\$	\$5	\$1	\$3	\$8	\$1	\$	\$	\$	\$
4101000	505600	190Vacation Sickleave & PT Accrual	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	605100	190Trojan Decommissioning Amort	TROJD	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	605101	Trojan Decommissioning Costs - WA	WA	\$9	\$	\$	\$9	\$	\$	\$	\$	\$	\$	\$
4101000	605102	Trojan Decommissioning Costs - OR	OR	\$2	\$	\$2	\$	\$	\$	\$	\$	\$	\$	\$
4101000	605710	190Reverse Accrued Final Reclamation	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610000	283PMI Development Costs	SE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610100	283PMI AMORT DEVELOPMENT	SE	\$546	\$9	\$134	\$41	\$79	\$230	\$34	\$18	\$2	\$	\$
4101000	6101001	190NOPA 103-99-00 RAR	SO	\$22	\$1	\$6	\$2	\$3	\$9	\$1	\$1	\$	\$	\$
4101000	610111	283PMI SALE OF ASSETS	SE	\$176	\$3	\$43	\$13	\$25	\$74	\$11	\$6	\$1	\$	\$
4101000	610114	PMI EITF Pre stripping Cost	SE	\$265	\$4	\$65	\$20	\$38	\$112	\$17	\$9	\$1	\$	\$
4101000	610130	283781 Shopping Incentive-OR	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610140	190 OR Rate Refunds	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610141	190WA Rate Refunds	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	\$54	\$	\$	\$	\$	\$54	\$	\$	\$	\$	\$
4101000	610143	283Reg Liability-WA Low Energy Program	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610146	190OR Reg Asset/Liability Consol	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705200	190OR Gain on Sale of Haisey-OR	OTHER	\$13	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$13
4101000	705210	190Property Insurance	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705232	WEST VALLEY LEASE REDUCTION - CA	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705233	West Valley Lease Reduction - ID	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705234	West Valley Lease Reduction - WY	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705252	A&G CREDIT - CA	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705253	A&G Credit - ID	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	705254	A&G Credit - WY	WYP			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	\$523		\$	\$	\$	\$	\$	\$	\$	\$	\$523
4101000	705265	Reg Liab - OR Energy Conservation Charge	OR	\$6		\$	\$6	\$	\$	\$	\$	\$	\$	\$
4101000	705300	Reg. Liability - Deferred Benefit Arch S	SE	\$17		\$	\$4	\$1	\$2	\$7	\$1	\$1	\$	\$
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	\$1		\$1	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705310	Reg Liab - UT Gain on Sale of Asset	UT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705320	Reg Liab - ID Gain on Sale of Asset	IDU			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705330	Reg Liab - WY Gain on Sale of Asset	WYP			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	\$1,364		\$	\$	\$	\$	\$	\$	\$	\$	\$1,364
4101000	705454	Reg Liability - UT Property Insurance Re	UT	\$259		\$	\$	\$	\$	\$259	\$	\$	\$	\$
4101000	7151001	MCI Fogwire	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	715800	190Redding Contract	SG	\$209	\$3	\$55	\$16	\$27	\$88	\$12	\$6	\$1	\$	\$
4101000	7201051	Contra Medicare Subsidy	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	720200	190Deferred Compensation Payout	SO	\$166	\$4	\$46	\$13	\$20	\$70	\$9	\$4	\$	\$	\$
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	720500	190Severance	SO	\$7		\$	\$2	\$1	\$1	\$3	\$	\$	\$	\$
4101000	720550	190Accrued CIC Severance	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	720844	Reg Asset RA Tax Adj on PR Benefit UT	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	910530	190Injuries & Damages	SO	\$1,150	\$26	\$319	\$89	\$136	\$485	\$63	\$29	\$3	\$	\$
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	\$870		\$	\$	\$	\$	\$	\$	\$	\$	\$870
4101000	910580	190Wasatch workers comp reserve	SE	\$52	\$1	\$15	\$4	\$6	\$22	\$3	\$1	\$	\$	\$
4101000	910905	283PMI BCC Underground Mine Cost Deplet	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	920110	BRIDGER COAL COMPANY EXTRACTION TAXES PA	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	930100	190OR BETC Credit	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000	9301001	Oregon BETC Credit	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4101000 Total				\$809,848	\$16,129	\$202,239	\$46,740	\$92,275	\$325,907	\$41,719	\$19,871	\$2,195	\$45,699	\$17,074
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	WA	-\$500		\$	\$	-\$500	\$	\$	\$	\$	\$	\$
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-\$3,469	-\$79	-\$962	-\$268	-\$411	-\$1,463	-\$189	-\$88	-\$9	\$	\$
4111000	1051151	Depreciation Flow-Through - CA	CA	-\$250		\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	1051152	Depreciation Flow-Through - FERC	FERC	\$34		\$	\$	\$	\$	\$	\$	\$	\$34	\$
4111000	1051153	Depreciation Flow-Through - ID	IDU	-\$571		\$	\$	\$	\$	-\$571	\$	\$	\$	\$
4111000	1051154	Depreciation Flow-Through - OR	OR	\$2,925		\$2,925	\$	\$	\$	\$	\$	\$	\$	\$
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-\$8		\$	\$	\$	\$	\$	\$	\$	\$	-\$8
4111000	1051156	Depreciation Flow-Through - UT	UT	-\$4,397		\$	\$	\$	-\$4,397	\$	\$	\$	\$	\$
4111000	1051157	Depreciation Flow-Through - WA	WA	\$2,674		\$	\$2,674	\$	\$	\$	\$	\$	\$	\$
4111000	1051158	Depreciation Flow-Through - WYP	WYP	\$1,459		\$	\$	\$1,459	\$	\$	\$	\$	\$	\$
4111000	1051159	Depreciation Flow-Through - WYU	WYU	\$86		\$	\$	\$	\$	\$	\$86	\$	\$	\$
4111000	105120	Book Depreciation	SCHMDEXP	-\$234,422	-\$5,588	-\$66,355	-\$18,936	-\$28,037	-\$96,402	-\$12,549	-\$5,988	-\$566	\$	\$
4111000	105121	282DIT PMIDepreciation-Book	SE	-\$6,757	-\$108	-\$1,654	-\$510	-\$977	-\$2,843	-\$424	-\$220	-\$22	\$	\$
4111000	105122	Repair Deduction	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105123	Sec 481a Adj- Repair Deduction	SG	-\$1,843	-\$30	-\$487	-\$145	-\$240	-\$779	-\$103	-\$53	-\$6	\$	\$
4111000	105128	Accel Pollution Control Facilities Depr	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105130	CIAC	CIAC	-\$14,674	-\$518	-\$4,057	-\$963	-\$1,237	-\$6,980	-\$682	-\$258	\$	\$	\$
4111000	105140	Highway Relocation	SNPD	-\$3,513	-\$124	-\$971	-\$231	-\$296	-\$1,666	-\$163	-\$62	\$	\$	\$
4111000	105141	AFUDC Equity	SNP			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105142	Avoided Costs	SNP	-\$18,931	-\$398	-\$5,079	-\$1,433	-\$2,251	-\$8,211	-\$1,022	-\$488	-\$49	\$	\$
4111000	105143	282Basis Intangible Difference	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105146	Capitalization of Test Energy	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105165	Coal Mine Development	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105170	Coal Mine Extension	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	105220	282CHOLLA TAX LEASE	SG	-\$538	-\$9	-\$142	-\$42	-\$70	-\$228	-\$30	-\$15	-\$2	\$	\$
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	-\$621	-\$10	-\$152	-\$47	-\$90	-\$261	-\$39	-\$20	-\$2	\$	\$
4111000	120105	Willow Wind Account Receivable	WA			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	145030	190Distribution O&M	SNPD			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	205025	PMI - Fuel Cost Adjustment	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	205100	190COAL PILE INVENTORY	SE	-\$1,549	-\$25	-\$379	-\$117	-\$224	-\$652	-\$97	-\$50	-\$5	\$	\$
4111000	205411	190PMI Sec263A	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	210100	283OR PUC Prepaid Taxes	OR			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	210120	283UT PUC Prepaid Taxes	UT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	210130	283ID PUC Prepaid Taxes	IDU			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	210180	190 Other - Pension(Prepaid)	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	-\$1,739	-\$39	-\$482	-\$134	-\$206	-\$734	-\$95	-\$44	-\$4	\$	\$
4111000	220100	190Bad Debt Allowance	BADDEBT	-\$1,671	-\$53	-\$830	-\$237	-\$91	-\$423	-\$37	-\$1	\$	\$	\$
4111000	287281	CA AMT Credit	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4111000	287396	Regulatory Liabilities - Interim Provisi	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	287449	NOL (State) Carryforward (Federal Detrim	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	287492	190Production Tax Credit Carryforward	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	287944	Fin 48 - Reg Asset Fed Int Exp - UT	UT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	320115	283INTERIM PROVISION, TOTAL REG ASSET_LIA	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	320140	283May 2000 Transition Plan Costs-OR	OR			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	320220	283GLENROCK EXCLUDING RECLAMATION-UT	UT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415110	283Def Reg Asset-Transm Svc Deposit	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415300	283Hazardous Waste/Envir. Cleanup	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415301	190Hazardous Waste/Environmental-WA	WA			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415500	283Cholla Pll Trans-APS Amort	SGCT			\$-426	-\$7	-\$113	-\$34	-\$56	-\$181	-\$24	-\$12	\$
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA			\$-20	\$	-\$20	\$	\$	\$	\$	\$	\$
4111000	415700	190Reg Assets BPA balancing accounts-OR	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415701	CA Deferred Intervenor Funding	CA			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP			-\$11	\$	\$	-\$11	\$	\$	\$	\$	\$
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP			-\$8	\$	\$	-\$8	\$	\$	\$	\$	\$
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT			-\$5	\$	\$	\$	-\$5	\$	\$	\$	\$
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP			-\$11	\$	\$	-\$11	\$	\$	\$	\$	\$
4111000	415800	RTO Grnd West N/R Allowance	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415803	RTO Grnd West N/R Writeoff WA	WA			-\$9	\$	-\$9	\$	\$	\$	\$	\$	\$
4111000	415804	RTO Grnd West Notes Receivable-OR	OR			-\$145	\$	-\$145	\$	\$	\$	\$	\$	\$
4111000	415805	RTO Grnd West Notes Receivable - WY	WYP			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415806	RTO Grnd West N/R Writeoff ID	IDU			-\$10	\$	\$	\$	\$	-\$10	\$	\$	\$
4111000	415822	Reg Asset Pension MMT -UT	UT			-\$107	\$	\$	\$	-\$107	\$	\$	\$	\$
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP			-\$117	\$	\$	-\$117	\$	\$	\$	\$	\$
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT			-\$106	\$	\$	\$	-\$106	\$	\$	\$	\$
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER			-\$278	\$	\$	\$	\$	\$	\$	-\$278	\$
4111000	415850	Unrecovered Plant-Powerdale	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU			-\$35	\$	\$	\$	\$	-\$35	\$	\$	\$
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR			-\$187	\$	-\$187	\$	\$	\$	\$	\$	\$
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA			-\$81	\$	-\$81	\$	\$	\$	\$	\$	\$
4111000	415855	CA - January 2010 Storm Costs	OTHER			-\$442	\$	\$	\$	\$	\$	\$	-\$442	\$
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP			-\$13	\$	\$	-\$13	\$	\$	\$	\$	\$
4111000	415857	ID - Deferred Overburden Costs	OTHER			-\$28	\$	\$	\$	\$	\$	\$	-\$28	\$
4111000	415858	WY - Deferred Overburden Costs	WYP			-\$68	\$	\$	-\$68	\$	\$	\$	\$	\$
4111000	415859	WY - Deferred Advertising Costs	WYP			-\$20	\$	\$	-\$20	\$	\$	\$	\$	\$
4111000	415865	Reg Asset - UT MPA	OTHER			-\$5,968	\$	\$	\$	\$	\$	\$	-\$5,968	\$
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER			-\$93	\$	\$	\$	\$	\$	\$	-\$93	\$
4111000	415870	Deferred Excess Net Power Costs-CA	CA			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415871	Deferred Excess Net Power Costs-WY	WYP			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415872	Deferred Excess Net Power Costs - WY 08	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	WA			-\$703	\$	-\$703	\$	\$	\$	\$	\$	\$
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER			-\$1,361	\$	\$	\$	\$	\$	\$	-\$1,361	\$
4111000	415880	Deferred UT Independent Evaluation Fee	UT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER			-\$6	\$	\$	\$	\$	\$	\$	-\$6	\$
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER			-\$196	\$	\$	\$	\$	\$	\$	-\$196	\$
4111000	415890	ID MEHC 2006 Transition Costs	IDU			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415891	WY - 2006 Transition Severance Costs	WYP			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	415893	OR - MEHC Transition Service Costs	OTHER			-\$781	\$	\$	\$	\$	\$	\$	-\$781	\$
4111000	415895	OR RCAC SEP-DEC 07 DEFERRED	OR			-\$242	\$	-\$242	\$	\$	\$	\$	\$	\$
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA			-\$1,139	\$	-\$1,139	\$	\$	\$	\$	\$	\$
4111000	415897	Reg Asset MEHC Transition Service Costs	CA			-\$68	-\$69	\$	\$	\$	\$	\$	\$	\$
4111000	415898	Deferred Coal Costs - Naughton Contract	SE			-\$522	-\$9	-\$128	-\$39	-\$76	-\$220	-\$33	-\$17	-\$2
4111000	415900	OR SB 409 Recovery	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	425100	Deferred Regulatory Expense	IDU			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	425125	Deferred Coal Cost - Arch	SE			-\$24	-\$6	-\$2	-\$3	-\$10	-\$2	-\$1	\$	\$
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD			-\$114	-\$4	-\$32	-\$8	-\$10	-\$54	-\$5	\$	\$
4111000	425250	283TGS BUYOUT-SG	SG			-\$6	\$	-\$2	\$	-\$1	-\$2	\$	\$	\$
4111000	425260	283LAKEVIEW BUYOUT-SG	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	425280	283JOSEPH SETTLEMENT-SG	SG			-\$52	-\$1	-\$14	-\$4	-\$7	-\$22	-\$3	-\$1	\$
4111000	425360	190Hermiston Swap	SG			-\$65	-\$1	-\$17	-\$5	-\$8	-\$28	-\$4	\$	\$
4111000	425380	190Idaho Customer Bal Acct	OTHER			-\$528	\$	\$	\$	\$	\$	\$	-\$528	\$
4111000	430100	283Weatherization	SO			-\$3,664	-\$83	-\$1,016	-\$283	-\$434	-\$1,546	-\$200	-\$93	\$
4111000	430111	Reg Asset - SB 1149 Balance Reclass	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4111000	430112	Reg Asset - Other - Balance Reclass	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	430113	Reg Asset - Def NPC Balance Reclass	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	505125	190Accrued Royalties	SE	-\$81	-\$1	-\$20	-\$6	-\$12	-\$34	-\$5	-\$3	\$	\$	\$
4111000	505400	190Bonus Liability	SO	-\$77	-\$2	-\$21	-\$6	-\$9	-\$32	-\$4	-\$2	\$	\$	\$
4111000	505510	190PMIVacation Bonus	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	505600	190Vacation Sickleave & PT Accrual	SO	-\$334	-\$8	-\$93	-\$26	-\$40	-\$141	-\$18	-\$9	-\$1	\$	\$
4111000	5058002	State Tax Deduction Fed TR - RTP	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	-\$5		-\$1		-\$1	-\$2					
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	SE	-\$107	-\$2	-\$26	-\$8	-\$15	-\$45	-\$7	-\$3			
4111000	610000	283PMI Development Costs	SE	-\$90	-\$1	-\$22	-\$7	-\$13	-\$38	-\$6	-\$3			
4111000	610005	283Sec 174 94-98 & 99-00 RAR	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610111	282PMI Sale of Assets	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610114	PMI EITF04-06 Pre-Stripping Cost	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610130	283781 Shopping Incentive-OR	OR			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610135	283 SB1149Costs-OROTHER	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610141	190WA Rate Refunds	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610142	283Reg Liability-UT Home Energy Lifeline	UT			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610143	283Reg Liability-WA Low Energy Program	WA	-\$99		\$	-\$99	\$	\$	\$	\$	\$	\$	\$
4111000	610145	190Reg Liab OR Balance Consol	OR	-\$147		\$	-\$147	\$	\$	\$	\$	\$	\$	\$
4111000	610146	OR Reg Asset/Liability Consolidation	OR			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-\$226		\$	\$	\$	\$	\$	\$	\$	-\$226	\$
4111000	610149	Reg Liability - SB 1149 Balance Reclass	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705210	190Property Insurance	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705240	283CA Alternative Rate for Energy Progra	CA	-\$187	-\$187									
4111000	705260	MEHC Transition Costs-WA	WA			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705261	Reg Liability - Sale of renewable Energy	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	-\$6,571		\$	\$	\$	\$	\$	\$	\$	-\$6,571	\$
4111000	705265	Reg Liability - OR Energy Conservation C	OR			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705300	Reg Liability - Deferred Benefit Arch S	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-\$923		\$	-\$923	\$	\$	\$	\$	\$	\$	\$
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	-\$9,103		\$	\$	\$	\$	\$	\$	\$	-\$9,103	\$
4111000	705337	Regulatory Liability - Sale of Renewable	OTHER			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-\$71		\$	-\$71	\$	\$	\$	\$	\$	\$	\$
4111000	705451	Reg Liability - OR Property Insurance Re	OR	-\$1,128		\$	-\$1,128	\$	\$	\$	\$	\$	\$	\$
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-\$33		\$	\$	\$	\$	-\$33	\$	\$	\$	\$
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-\$103		\$	\$	-\$103	\$	\$	\$	\$	\$	\$
4111000	705500	Reg Liability - Powderdale Decommissionin	UT	-\$205		\$	\$	\$	-\$205	\$	\$	\$	\$	\$
4111000	715105	MCI FOG Wire Lease	SG			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-\$96		\$	\$	\$	\$	\$	\$	\$	-\$96	\$
4111000	7201051	Contra Medicare Subsidy	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	720200	190Deferred Compensation Payout	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-\$7		\$	-\$2	-\$1	-\$3	\$	\$	\$	\$	\$
4111000	720400	190SERP - Cash Basis	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	720840	Reg Asset Medicare Subsidy	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	740100	283Post Merger Debt Loss	SNP	-\$672	-\$14	-\$180	-\$51	-\$80	-\$291	-\$36	-\$17	-\$2	\$	\$
4111000	910530	190Injuries & Damages	SO			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	-\$17		-\$4	-\$1	-\$2	-\$7	-\$1	-\$1			
4111000	910910	190PMISec 471 Adjustment	SE			\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	920110	190PMI/WYExtractionTax	SE	-\$112	-\$2	-\$27	-\$8	-\$16	-\$47	-\$7	-\$4			
4111000	930100	190OR BETC Credit	OTHER	-\$15		\$	\$	\$	\$	\$	\$	\$	-\$15	\$
4111000	9301001	190OR BETC Credit	SG	-\$1,152	-\$19	-\$304	-\$91	-\$150	-\$487	-\$64	-\$33	-\$4	\$	\$
4111000 Total				-\$327,533	\$7,638	\$83,496	-\$23,659	-\$33,966	-\$128,633	-\$16,500	\$7,403	-\$650	-\$25,698	\$
Grand Total				\$482,315	\$8,491	\$118,743	\$23,181	\$58,318	\$197,275	\$25,219	\$12,468	\$1,545	\$20,001	\$17,074



Electric Plant in Service with Unclassified Plants (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Aloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	\$11,051	\$180	\$2,918	\$872	\$1,441	\$4,671	\$616	\$315	\$39	\$0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	\$173,625	\$2,823	\$45,849	\$13,703	\$22,638	\$73,377	\$9,679	\$4,947	\$611	\$0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	\$9,798	\$159	\$2,587	\$773	\$1,278	\$4,141	\$546	\$279	\$34	\$0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	\$531	\$0	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	\$25,124	\$409	\$6,635	\$1,983	\$3,276	\$10,618	\$1,401	\$716	\$88	\$0
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	\$10,934	\$248	\$3,031	\$845	\$1,296	\$4,612	\$597	\$278	\$27	\$0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	\$3,293	\$75	\$913	\$254	\$390	\$1,389	\$180	\$84	\$8	\$0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	\$4,410	\$100	\$1,222	\$341	\$523	\$1,860	\$241	\$112	\$11	\$0
1010000	ELEC PLANT IN SERV	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	\$3,381	\$54	\$828	\$255	\$489	\$1,423	\$212	\$110	\$11	\$0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	\$13,072	\$296	\$3,624	\$1,010	\$1,549	\$5,514	\$714	\$333	\$33	\$0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	\$291	\$7	\$81	\$22	\$34	\$123	\$16	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV	3031780	OUTAGE REPORTING SYSTEM	SO	\$3,498	\$79	\$970	\$270	\$415	\$1,476	\$191	\$89	\$9	\$0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	\$111,835	\$2,779	\$34,241	\$7,775	\$7,357	\$54,435	\$4,299	\$949	\$0	\$0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	\$167,785	\$3,800	\$46,512	\$12,966	\$19,884	\$70,774	\$9,160	\$4,270	\$419	\$0
1010000	ELEC PLANT IN SERV	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	SO	\$9,974	\$226	\$2,765	\$771	\$1,182	\$4,207	\$544	\$25	\$0	\$0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$1,660	\$38	\$460	\$128	\$197	\$700	\$91	\$42	\$4	\$0
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	\$1,158	\$26	\$321	\$89	\$137	\$488	\$63	\$29	\$3	\$0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	\$5,873	\$133	\$1,628	\$454	\$696	\$2,477	\$321	\$149	\$15	\$0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST - HRP REP	SO	\$2,908	\$66	\$806	\$225	\$345	\$1,227	\$159	\$74	\$7	\$0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$1,905	\$43	\$528	\$147	\$226	\$803	\$104	\$48	\$5	\$0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	\$8,933	\$202	\$2,476	\$690	\$1,059	\$3,768	\$488	\$227	\$22	\$0
1010000	ELEC PLANT IN SERV	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$5,286	\$120	\$1,465	\$409	\$626	\$2,230	\$289	\$135	\$13	\$0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$12,489	\$283	\$3,462	\$965	\$1,480	\$5,268	\$682	\$318	\$31	\$0
1010000	ELEC PLANT IN SERV	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$1,981	\$49	\$606	\$138	\$130	\$964	\$76	\$17	\$0	\$0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	\$10,374	\$235	\$2,876	\$802	\$1,229	\$4,376	\$566	\$264	\$26	\$0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$1,892	\$43	\$525	\$146	\$224	\$798	\$103	\$48	\$5	\$0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,299	\$52	\$637	\$178	\$272	\$970	\$126	\$59	\$6	\$0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	\$9,035	\$205	\$2,505	\$698	\$1,071	\$3,811	\$493	\$230	\$23	\$0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	\$4,072	\$92	\$1,129	\$315	\$483	\$1,718	\$222	\$104	\$10	\$0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,586	\$36	\$440	\$123	\$188	\$669	\$87	\$40	\$4	\$0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	\$1,581	\$26	\$418	\$125	\$206	\$689	\$88	\$45	\$6	\$0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$196	\$3	\$52	\$15	\$26	\$83	\$11	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$13,873	\$226	\$3,664	\$1,095	\$1,809	\$5,863	\$773	\$395	\$49	\$0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	\$246	\$4	\$65	\$19	\$32	\$104	\$14	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV	3032750	EAGLE POINT HYDRO ASSETS	SG	\$213	\$3	\$56	\$17	\$28	\$90	\$12	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	\$23,200	\$377	\$6,126	\$1,831	\$3,025	\$9,805	\$1,293	\$661	\$82	\$0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$434	\$7	\$115	\$34	\$57	\$183	\$24	\$12	\$2	\$0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$118	\$2	\$31	\$9	\$15	\$50	\$7	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3032830	VCPR0 - XEROX CUST STMT FRMTR ENHANCE -	PRO	\$2,179	\$49	\$604	\$168	\$258	\$919	\$119	\$55	\$5	\$0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	\$3,391	\$77	\$940	\$262	\$402	\$1,430	\$185	\$86	\$8	\$0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$5,966	\$97	\$1,575	\$471	\$778	\$2,521	\$333	\$170	\$21	\$0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	\$545	\$0	\$0	\$0	\$545	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	\$426	\$0	\$0	\$0	\$0	\$0	\$426	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	\$2,937	\$0	\$0	\$0	\$0	\$2,937	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	\$4,098	\$93	\$1,136	\$317	\$486	\$1,729	\$224	\$104	\$10	\$0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$42,665	\$694	\$11,266	\$3,367	\$5,663	\$18,031	\$2,378	\$1,216	\$150	\$0
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	SG	\$141	\$2	\$37	\$11	\$18	\$60	\$8	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	SO	\$37,422	\$847	\$10,374	\$2,892	\$4,435	\$15,785	\$2,043	\$952	\$93	\$0
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	WYP	\$462	\$0	\$0	\$0	\$462	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	\$1,417	\$32	\$393	\$110	\$168	\$598	\$77	\$36	\$4	\$0
1010000	ELEC PLANT IN SERV	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	SG	\$2,716	\$44	\$717	\$214	\$354	\$1,148	\$151	\$77	\$10	\$0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	\$3,401	\$84	\$1,041	\$236	\$224	\$1,655	\$131	\$29	\$0	\$0
1010000	ELEC PLANT IN SERV	3033180	HPOV - HP Open Software	SO	\$2,057	\$47	\$570	\$159	\$244	\$868	\$112	\$52	\$5	\$0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	\$2,665	\$66	\$816	\$185	\$175	\$1,297	\$102	\$23	\$0	\$0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	\$1,085	\$27	\$332	\$75	\$71	\$528	\$42	\$9	\$0	\$0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	\$12,901	\$292	\$3,576	\$997	\$1,529	\$5,442	\$704	\$328	\$32	\$0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$4,552	\$74	\$1,202	\$359	\$594	\$1,924	\$254	\$130	\$16	\$0
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	\$1,311	\$0	\$1,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	\$625	\$0	\$0	\$625	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	\$216	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$1,219	\$28	\$338	\$94	\$144	\$514	\$67	\$31	\$3	\$0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	\$1,355	\$22	\$358	\$107	\$177	\$573	\$76	\$39	\$5	\$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	\$28	\$1	\$9	\$2	\$2	\$14	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	\$177	\$3	\$43	\$13	\$26	\$74	\$11	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	\$1,078	\$18	\$285	\$85	\$141	\$456	\$60	\$31	\$4	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	\$28,163	\$638	\$7,807	\$2,176	\$3,338	\$11,879	\$1,537	\$717	\$70	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	\$66	\$0	\$0	\$0	\$66	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	\$363	\$0	\$0	\$0	\$363	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	SG	\$1,306	\$21	\$345	\$103	\$170	\$552	\$73	\$37	\$5	\$0
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	SG	\$11,935	\$194	\$3,152	\$942	\$1,556	\$5,044	\$665	\$340	\$42	\$0
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	SG	\$42,991	\$699	\$11,353	\$3,393	\$5,605	\$18,169	\$2,396	\$1,225	\$151	\$0
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	SG	\$38,470	\$626	\$10,159	\$3,036	\$5,016	\$16,258	\$2,144	\$1,096	\$135	\$0
1010000	ELEC PLANT IN SERV 3108000	FEE LAND - LEASED	SG	\$37	\$1	\$10	\$3	\$5	\$15	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	SG	\$926,690	\$15,070	\$244,709	\$73,135	\$120,824	\$391,634	\$51,657	\$26,402	\$3,259	\$0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	SG	\$3,659,923	\$59,517	\$966,469	\$288,843	\$477,189	\$1,546,742	\$204,018	\$104,273	\$12,872	\$0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	SG	\$923,656	\$15,020	\$243,908	\$72,895	\$120,428	\$390,352	\$51,488	\$26,315	\$3,248	\$0
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$420,677	\$6,841	\$111,087	\$33,200	\$54,849	\$177,785	\$23,450	\$11,985	\$1,480	\$0
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	\$63	\$1	\$17	\$5	\$8	\$26	\$3	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	\$33,332	\$542	\$8,802	\$2,631	\$4,346	\$14,087	\$1,858	\$950	\$117	\$0
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	SG-U	\$119	\$2	\$31	\$9	\$15	\$50	\$7	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-P	\$11,544	\$188	\$3,048	\$911	\$1,505	\$4,879	\$643	\$329	\$41	\$0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-U	\$5,528	\$90	\$1,460	\$436	\$721	\$2,336	\$308	\$157	\$19	\$0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-P	\$8,035	\$131	\$2,122	\$634	\$1,048	\$3,396	\$448	\$229	\$28	\$0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-U	\$65	\$1	\$17	\$5	\$8	\$27	\$4	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-U	\$140	\$2	\$37	\$11	\$18	\$59	\$8	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-P	\$260	\$4	\$69	\$20	\$34	\$110	\$14	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-U	\$91	\$1	\$24	\$7	\$12	\$38	\$5	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$310	\$5	\$82	\$24	\$40	\$131	\$17	\$9	\$1	\$0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-P	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-U	\$7,431	\$121	\$1,962	\$586	\$969	\$3,141	\$414	\$212	\$26	\$0
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$50,022	\$813	\$13,209	\$3,948	\$6,522	\$21,140	\$2,788	\$1,425	\$176	\$0
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$3,559	\$58	\$940	\$281	\$464	\$1,504	\$101	\$13	\$3	\$0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$29,061	\$473	\$7,674	\$2,294	\$3,789	\$12,282	\$1,620	\$828	\$102	\$0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$364	\$6	\$96	\$29	\$47	\$154	\$20	\$10	\$1	\$0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	\$13,569	\$221	\$3,583	\$1,071	\$1,769	\$5,735	\$796	\$387	\$48	\$0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	\$1,985	\$32	\$524	\$157	\$259	\$839	\$111	\$57	\$7	\$0
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$10,278	\$167	\$2,714	\$811	\$1,340	\$4,344	\$573	\$293	\$36	\$0
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$185	\$3	\$49	\$15	\$24	\$78	\$10	\$5	\$1	\$0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$6,395	\$104	\$1,689	\$505	\$834	\$2,703	\$357	\$182	\$22	\$0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$22,950	\$373	\$6,060	\$1,811	\$2,992	\$9,699	\$1,279	\$654	\$81	\$0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$251,448	\$4,089	\$66,399	\$19,844	\$32,784	\$106,266	\$14,017	\$7,164	\$884	\$0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$44,226	\$719	\$11,679	\$3,490	\$5,766	\$18,690	\$2,465	\$1,260	\$156	\$0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-P	\$9,135	\$149	\$2,412	\$721	\$1,191	\$3,860	\$509	\$260	\$32	\$0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-U	\$546	\$9	\$144	\$43	\$71	\$231	\$30	\$16	\$2	\$0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	\$380	\$6	\$100	\$30	\$50	\$160	\$21	\$11	\$1	\$0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	\$63	\$1	\$17	\$5	\$8	\$27	\$4	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$529	\$9	\$140	\$42	\$69	\$224	\$30	\$15	\$2	\$0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	\$76,524	\$1,244	\$20,207	\$6,039	\$9,977	\$32,340	\$4,266	\$2,180	\$269	\$0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	\$37,806	\$615	\$9,983	\$2,984	\$4,929	\$15,977	\$2,107	\$1,077	\$133	\$0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	\$46,957	\$764	\$12,400	\$3,706	\$6,122	\$19,845	\$2,618	\$1,338	\$165	\$0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	\$10,859	\$177	\$2,867	\$857	\$1,416	\$4,589	\$605	\$309	\$38	\$0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	\$3,218	\$52	\$850	\$254	\$420	\$1,360	\$179	\$92	\$11	\$0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	\$46	\$1	\$12	\$4	\$6	\$19	\$3	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3350000	MISC POWER PLANT EQUIP	SG-U	\$173	\$3	\$46	\$14	\$23	\$73	\$10	\$5	\$1	\$0
1010000	ELEC PLANT IN SERV 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	\$2,146	\$35	\$567	\$169	\$280	\$907	\$120	\$61	\$8	\$0
1010000	ELEC PLANT IN SERV 3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	\$14,963	\$243	\$3,951	\$1,181	\$1,951	\$6,324	\$834	\$426	\$53	\$0
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	\$1,504	\$24	\$397	\$119	\$196	\$636	\$84	\$43	\$5	\$0
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	SG	\$11,492	\$187	\$3,035	\$907	\$1,498	\$4,857	\$641	\$327	\$40	\$0
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	\$17,420	\$283	\$4,600	\$1,375	\$2,271	\$7,362	\$971	\$496	\$61	\$0
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	SG	\$162,293	\$2,639	\$42,856	\$12,806	\$21,160	\$68,587	\$9,047	\$4,624	\$571	\$0
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	\$10,812	\$176	\$2,855	\$853	\$1,410	\$4,569	\$603	\$308	\$38	\$0
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	SG	\$2,495,954	\$40,589	\$659,102	\$196,982	\$325,428	\$1,054,831	\$139,134	\$71,111	\$8,778	\$0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	SG	\$352,562	\$5,733	\$93,100	\$27,824	\$45,968	\$148,998	\$19,653	\$10,045	\$1,240	\$0
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$245,586	\$3,994	\$64,851	\$19,382	\$32,020	\$103,788	\$13,690	\$6,997	\$864	\$0
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	\$12,339	\$201	\$3,258	\$974	\$1,609	\$5,215	\$688	\$352	\$43	\$0
1010000	ELEC PLANT IN SERV 3500000	LAND AND LAND RIGHTS	SG	\$841	\$14	\$222	\$66	\$110	\$356	\$47	\$24	\$3	\$0
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	SG	\$49,380	\$803	\$13,040	\$3,897	\$6,438	\$20,869	\$2,753	\$1,407	\$174	\$0
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	SG	\$135,929	\$2,210	\$35,895	\$10,728	\$17,723	\$57,446	\$7,577	\$3,873	\$478	\$0
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	SG	\$135,664	\$2,206	\$35,825	\$10,707	\$17,688	\$57,334	\$7,562	\$3,865	\$477	\$0
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	SG	\$120	\$2	\$32	\$10	\$16	\$51	\$7	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	SG	\$1,431,354	\$23,276	\$377,975	\$112,963	\$186,623	\$604,914	\$79,789	\$40,780	\$5,034	\$0



Electric Plant in Service with Unclassified Plants (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	\$126,867	\$2,063	\$33,502	\$10,012	\$16,541	\$53,616	\$7,072	\$3,615	\$446	\$0
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$21,659	\$352	\$5,719	\$1,709	\$2,824	\$9,153	\$1,207	\$617	\$76	\$0
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	SG	\$905,259	\$14,721	\$239,050	\$71,444	\$118,030	\$382,577	\$50,463	\$25,791	\$3,184	\$0
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	SG	\$623,344	\$10,137	\$164,605	\$49,195	\$81,273	\$263,435	\$34,748	\$17,759	\$2,192	\$0
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$867,552	\$14,108	\$229,093	\$68,468	\$113,113	\$366,642	\$48,361	\$24,717	\$3,051	\$0
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	SG	\$3,260	\$53	\$861	\$257	\$425	\$1,378	\$182	\$93	\$11	\$0
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	\$7,475	\$122	\$1,974	\$590	\$975	\$3,159	\$417	\$213	\$26	\$0
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	SG	\$11,596	\$189	\$3,062	\$915	\$1,512	\$4,901	\$646	\$330	\$41	\$0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	OR	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	UT	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WA	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYU	\$2	\$0	\$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	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	IDU	\$297	\$0	\$0	\$0	\$0	\$0	\$297	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	OR	\$8,597	\$0	\$8,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	UT	\$23,874	\$0	\$0	\$0	\$0	\$23,874	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	\$1,258	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	\$594	\$0	\$0	\$0	\$594	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	\$945	\$945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	\$1,072	\$0	\$0	\$0	\$0	\$0	\$1,072	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	\$4,201	\$0	\$4,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	\$7,591	\$0	\$0	\$0	\$0	\$7,591	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	\$247	\$0	\$0	\$247	\$0	\$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	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	\$1,975	\$0	\$0	\$0	\$0	\$0	\$1,975	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	\$3,885	\$3,885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	\$1,842	\$0	\$0	\$0	\$0	\$0	\$1,842	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	\$19,367	\$0	\$19,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	\$42,601	\$0	\$0	\$0	\$0	\$42,601	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	\$2,241	\$0	\$0	\$2,241	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	\$8,785	\$0	\$0	\$0	\$8,785	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	\$142	\$0	\$0	\$0	\$0	\$0	\$142	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	\$21,426	\$21,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	IDU	\$27,969	\$0	\$0	\$0	\$0	\$0	\$27,969	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	\$200,626	\$0	\$200,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	\$397,984	\$0	\$0	\$0	\$0	\$397,984	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	\$46,182	\$0	\$0	\$46,182	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	\$105,513	\$0	\$0	\$0	\$105,513	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	\$11,605	\$0	\$0	\$0	\$0	\$0	\$11,605	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$217	\$217	\$0	\$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	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$3,079	\$0	\$3,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$6,087	\$0	\$0	\$0	\$0	\$6,087	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$902	\$0	\$0	\$902	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$1,982	\$0	\$0	\$0	\$1,982	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	\$53,311	\$53,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$66,051	\$0	\$0	\$0	\$0	\$66,051	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	\$322,373	\$0	\$322,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	\$307,795	\$0	\$0	\$0	\$0	\$307,795	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	\$90,204	\$0	\$0	\$90,204	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$95,268	\$0	\$0	\$0	\$95,268	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$19,856	\$0	\$0	\$0	\$0	\$0	\$19,856	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$32,310	\$32,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$34,499	\$0	\$0	\$0	\$0	\$0	\$34,499	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$231,157	\$0	\$231,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$205,438	\$0	\$0	\$0	\$0	\$205,438	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$57,366	\$0	\$0	\$57,366	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$81,869	\$0	\$0	\$0	\$81,869	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$11,033	\$0	\$0	\$0	\$0	\$0	\$11,033	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	CA	\$15,435	\$15,435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	IDU	\$7,751	\$0	\$0	\$0	\$0	\$0	\$7,751	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	OR	\$83,181	\$0	\$83,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	UT	\$165,287	\$0	\$0	\$0	\$0	\$165,287	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WA	\$15,815	\$0	\$0	\$15,815	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYP	\$13,496	\$0	\$0	\$0	\$13,496	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	\$3,829	\$0	\$0	\$0	\$0	\$0	\$3,829	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$16,873	\$16,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$24,319	\$0	\$0	\$0	\$0	\$24,319	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$154,514	\$0	\$154,514	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$459,338	\$0	\$0	\$0	\$459,338	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$21,516	\$0	\$21,516	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$31,286	\$0	\$0	\$31,286	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$16,374	\$0	\$0	\$0	\$0	\$16,374	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	\$47,280	\$47,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	\$68,552	\$0	\$0	\$0	\$0	\$68,552	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	\$387,606	\$0	\$387,606	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	\$415,156	\$0	\$0	\$0	\$415,156	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	\$96,600	\$0	\$0	\$96,600	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	\$80,222	\$0	\$0	\$80,222	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	\$12,732	\$0	\$0	\$0	\$0	\$12,732	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	\$8,475	\$8,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	\$6,704	\$0	\$0	\$0	\$0	\$6,704	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	\$73,367	\$0	\$73,367	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	\$70,173	\$0	\$0	\$0	\$70,173	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	\$18,218	\$0	\$0	\$18,218	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	\$13,624	\$0	\$0	\$13,624	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	\$2,168	\$0	\$0	\$0	\$0	\$2,168	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	\$14,398	\$14,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	\$23,001	\$0	\$0	\$0	\$0	\$23,001	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	\$148,642	\$0	\$148,642	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	\$149,451	\$0	\$0	\$0	\$149,451	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	\$32,105	\$0	\$0	\$32,105	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	\$24,558	\$0	\$0	\$24,558	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	\$7,717	\$0	\$0	\$0	\$0	\$7,717	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	\$3,890	\$3,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	\$13,887	\$0	\$0	\$0	\$0	\$13,887	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	\$59,772	\$0	\$59,772	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	\$72,780	\$0	\$0	\$0	\$72,780	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	\$13,234	\$0	\$0	\$13,234	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	\$11,900	\$0	\$0	\$11,900	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	\$2,400	\$0	\$0	\$0	\$0	\$2,400	\$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	\$169	\$0	\$0	\$0	\$0	\$169	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$2,470	\$0	\$2,470	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$4,434	\$0	\$0	\$0	\$4,434	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$523	\$0	\$0	\$523	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$781	\$0	\$0	\$781	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$148	\$0	\$0	\$0	\$0	\$148	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$671	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$617	\$0	\$0	\$0	\$0	\$617	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$21,962	\$0	\$21,962	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$23,692	\$0	\$0	\$0	\$23,692	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$3,979	\$0	\$0	\$3,979	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$7,638	\$0	\$0	\$7,638	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$2,222	\$0	\$0	\$0	\$0	\$2,222	\$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	\$0	\$434	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	\$250	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	\$1,129	\$28	\$346	\$78	\$74	\$549	\$43	\$10	\$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	\$2,938	\$0	\$2,938	\$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
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	\$5,597	\$127	\$1,562	\$433	\$663	\$2,361	\$306	\$142	\$14
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	\$418	\$0	\$0	\$0	\$418	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	\$72	\$0	\$0	\$0	\$0	\$72	\$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	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	\$34	\$0	\$0	\$0	\$34	\$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	\$0	\$22	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV	3900000	CA	\$1,628	\$1,628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	CN	\$7,976	\$198	\$2,442	\$554	\$525	\$3,882	\$307	\$68	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	IDU	\$10,024	\$0	\$0	\$0	\$0	\$0	\$10,024	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	OR	\$25,847	\$0	\$25,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	SG	\$7,068	\$115	\$1,866	\$558	\$921	\$2,987	\$394	\$201	\$25	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	SO	\$77,144	\$1,747	\$21,385	\$5,962	\$9,142	\$32,541	\$4,212	\$1,963	\$193	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	UT	\$37,894	\$0	\$0	\$0	\$0	\$37,894	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	WA	\$10,979	\$0	\$0	\$10,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	WYP	\$3,512	\$0	\$0	\$0	\$3,512	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	WYU	\$2,401	\$0	\$0	\$0	\$0	\$0	\$0	\$2,401	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	CA	\$1,335	\$1,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	CN	\$3,401	\$84	\$1,041	\$236	\$224	\$1,655	\$131	\$29	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	OR	\$8,026	\$0	\$8,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	SO	\$16,708	\$378	\$4,632	\$1,291	\$1,980	\$7,047	\$912	\$425	\$42	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	UT	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	WA	\$2,857	\$0	\$0	\$2,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	WYP	\$8,343	\$0	\$0	\$0	\$8,343	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	WYU	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	CN	\$937	\$23	\$287	\$65	\$62	\$456	\$36	\$8	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	OR	\$501	\$0	\$501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	SG	\$76	\$1	\$20	\$6	\$10	\$32	\$4	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	SO	\$10,395	\$235	\$2,282	\$803	\$1,232	\$4,385	\$568	\$265	\$26	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	UT	\$189	\$0	\$0	\$0	\$0	\$189	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	WA	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	WYP	\$264	\$0	\$0	\$0	\$264	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3903000	WYU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	CA	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	CN	\$1,989	\$49	\$609	\$138	\$131	\$968	\$76	\$17	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	IDU	\$112	\$0	\$0	\$0	\$0	\$0	\$112	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	OR	\$1,802	\$0	\$1,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	SE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	SG	\$2,737	\$45	\$723	\$216	\$357	\$1,157	\$153	\$78	\$10	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	SO	\$12,260	\$278	\$3,399	\$947	\$1,453	\$5,172	\$669	\$312	\$31	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	UT	\$617	\$0	\$0	\$0	\$0	\$617	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	WA	\$545	\$0	\$0	\$545	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	WYP	\$463	\$0	\$0	\$0	\$463	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3910000	WYU	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	CA	\$157	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	CN	\$6,302	\$157	\$1,929	\$438	\$415	\$3,067	\$242	\$53	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	IDU	\$610	\$0	\$0	\$0	\$0	\$0	\$610	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	OR	\$1,658	\$0	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	SE	\$69	\$1	\$17	\$5	\$10	\$29	\$4	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	SG	\$1,459	\$24	\$385	\$115	\$190	\$617	\$81	\$42	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	SO	\$41,969	\$950	\$11,634	\$3,243	\$4,974	\$17,703	\$2,291	\$1,068	\$105	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	UT	\$1,889	\$0	\$0	\$0	\$0	\$1,889	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	WA	\$840	\$0	\$0	\$840	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	WYP	\$2,297	\$0	\$0	\$0	\$2,297	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3912000	WYU	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$58	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	CN	\$6	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	OR	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	SG	\$529	\$9	\$140	\$42	\$69	\$224	\$30	\$15	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	SO	\$168	\$4	\$47	\$13	\$20	\$71	\$9	\$4	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	UT	\$25	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3913000	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	CA	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	IDU	\$403	\$0	\$0	\$0	\$0	\$0	\$403	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	OR	\$2,017	\$0	\$2,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	SG	\$552	\$9	\$146	\$44	\$72	\$233	\$31	\$16	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	SO	\$1,022	\$23	\$283	\$79	\$121	\$431	\$56	\$26	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	UT	\$2,558	\$0	\$0	\$0	\$0	\$2,558	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	WA	\$430	\$0	\$0	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	WYP	\$494	\$0	\$0	\$0	\$494	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920100	WYU	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	IDU	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	OR	\$321	\$0	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	SG	\$54	\$1	\$14	\$4	\$7	\$23	\$3	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3920200	SO	\$224	\$5	\$62	\$17	\$27	\$94	\$12	\$6	\$1	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	UT	\$382	\$0	\$0	\$0	\$0	\$382	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WA	\$57	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	\$92	\$0	\$0	\$0	\$92	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$556	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$1,351	\$0	\$0	\$0	\$0	\$1,351	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$6,197	\$0	\$6,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	\$147	\$23	\$36	\$11	\$21	\$62	\$9	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	\$6,499	\$106	\$1,716	\$513	\$847	\$2,747	\$362	\$185	\$23	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$1,006	\$23	\$279	\$78	\$119	\$424	\$55	\$26	\$3	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$7,653	\$0	\$0	\$0	\$0	\$7,653	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$1,012	\$0	\$0	\$1,012	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$1,909	\$0	\$0	\$0	\$1,909	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$425	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	CA	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	IDU	\$2,530	\$0	\$0	\$0	\$0	\$0	\$2,530	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	OR	\$9,200	\$0	\$9,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	SE	\$206	\$3	\$50	\$16	\$30	\$86	\$13	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	SG	\$5,333	\$87	\$1,408	\$421	\$695	\$2,254	\$297	\$152	\$19	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	SO	\$492	\$11	\$136	\$38	\$58	\$207	\$27	\$13	\$1	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	UT	\$14,837	\$0	\$0	\$0	\$0	\$14,837	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	WA	\$2,438	\$0	\$0	\$2,438	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	WYP	\$3,149	\$0	\$0	\$0	\$3,149	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	WYU	\$731	\$0	\$0	\$0	\$0	\$0	\$0	\$731	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR	\$76	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SE	\$4	\$0	\$1	\$0	\$1	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SG	\$3,215	\$52	\$849	\$254	\$419	\$1,359	\$179	\$92	\$11	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	UT	\$125	\$0	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CA	\$382	\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	IDU	\$845	\$0	\$0	\$0	\$0	\$0	\$845	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	OR	\$2,911	\$0	\$2,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SE	\$49	\$1	\$12	\$4	\$7	\$20	\$3	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SG	\$2,176	\$35	\$574	\$172	\$284	\$919	\$121	\$62	\$8	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SO	\$515	\$12	\$143	\$40	\$61	\$217	\$28	\$13	\$1	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT	\$4,768	\$0	\$0	\$0	\$0	\$4,768	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA	\$625	\$0	\$0	\$625	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP	\$1,952	\$0	\$0	\$0	\$1,952	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU	\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$316	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	\$55	\$0	\$0	\$0	\$0	\$0	\$55	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	\$275	\$0	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	\$222	\$4	\$59	\$18	\$29	\$94	\$12	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	\$16	\$0	\$5	\$1	\$2	\$7	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	\$188	\$0	\$0	\$0	\$0	\$188	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	\$103	\$0	\$0	\$0	\$103	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	\$373	\$6	\$99	\$29	\$49	\$158	\$21	\$11	\$1	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	\$381	\$9	\$106	\$29	\$45	\$161	\$21	\$10	\$1	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	\$860	\$0	\$0	\$0	\$0	\$860	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	\$3,519	\$90	\$975	\$272	\$417	\$1,484	\$192	\$90	\$9	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	\$450	\$0	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	\$2,684	\$0	\$2,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG	\$4,596	\$75	\$1,214	\$363	\$599	\$1,942	\$256	\$131	\$16	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	\$328	\$7	\$91	\$25	\$39	\$138	\$18	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	\$3,436	\$0	\$0	\$0	\$0	\$3,436	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	\$579	\$0	\$0	\$579	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	\$1,055	\$0	\$0	\$0	\$1,055	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$99	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	CA	\$745	\$745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU	\$1,833	\$0	\$0	\$0	\$0	\$0	\$1,833	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	OR	\$10,293	\$0	\$10,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	SE	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	SG	\$25,069	\$408	\$6,620	\$1,978	\$3,269	\$10,595	\$1,397	\$714	\$88	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	SO	\$3,812	\$86	\$1,057	\$295	\$452	\$1,608	\$208	\$97	\$10	\$0
1010000	ELEC PLANT IN SERV 3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	\$12,192	\$0	\$0	\$0	\$0	\$12,192	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$2,626	\$0	\$0	\$2,626	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$3,835	\$0	\$0	\$0	\$3,835	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$515	\$0	\$0	\$0	\$0	\$0	\$515	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	\$437	\$437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	\$1,313	\$0	\$0	\$0	\$0	\$1,313	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	\$9,565	\$0	\$9,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SE	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG	\$6,573	\$107	\$1,736	\$519	\$857	\$2,778	\$366	\$187	\$23	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	\$5,394	\$122	\$1,495	\$417	\$639	\$2,275	\$294	\$137	\$13	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	\$7,245	\$0	\$0	\$0	\$0	\$7,245	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	\$1,881	\$0	\$0	\$1,881	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	\$2,808	\$0	\$0	\$0	\$2,808	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	\$614	\$0	\$0	\$0	\$0	\$0	\$614	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	\$1,036	\$1,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	\$1,589	\$0	\$0	\$0	\$0	\$1,589	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	\$5,138	\$0	\$5,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	\$423	\$7	\$112	\$33	\$55	\$179	\$24	\$12	\$1	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	\$4,508	\$0	\$0	\$0	\$0	\$4,508	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	\$1,269	\$0	\$0	\$1,269	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	\$2,221	\$0	\$0	\$0	\$2,221	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	\$489	\$0	\$0	\$0	\$0	\$0	\$489	\$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	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$833	\$0	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$124	\$2	\$33	\$10	\$16	\$53	\$7	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$1,740	\$0	\$0	\$0	\$0	\$1,740	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$173	\$0	\$0	\$0	\$173	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$210	\$0	\$0	\$0	\$0	\$0	\$210	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$1,507	\$1,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$2,589	\$0	\$0	\$0	\$0	\$2,589	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$13,312	\$0	\$13,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	\$1,199	\$19	\$317	\$95	\$156	\$507	\$67	\$34	\$4	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$14,824	\$0	\$0	\$0	\$0	\$14,824	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$3,385	\$0	\$0	\$3,385	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$3,969	\$0	\$0	\$0	\$3,969	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$1,028	\$0	\$0	\$0	\$0	\$0	\$1,028	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	\$375	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG	\$3,482	\$57	\$920	\$275	\$454	\$1,472	\$194	\$99	\$12	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	SO	\$43	\$1	\$12	\$3	\$5	\$18	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	\$708	\$0	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	\$35	\$1	\$9	\$3	\$5	\$15	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	\$24,565	\$399	\$6,487	\$1,939	\$3,203	\$10,381	\$1,369	\$700	\$86	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	\$836	\$19	\$232	\$65	\$99	\$352	\$46	\$21	\$2	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	\$1,353	\$0	\$0	\$0	\$0	\$1,353	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	\$164	\$0	\$0	\$0	\$164	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$714	\$714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$1,957	\$0	\$0	\$0	\$0	\$1,957	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$8,954	\$0	\$8,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$154	\$3	\$41	\$12	\$20	\$65	\$9	\$4	\$1	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$143	\$3	\$40	\$11	\$17	\$60	\$8	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$11,880	\$0	\$0	\$0	\$0	\$11,880	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$1,908	\$0	\$0	\$1,908	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$3,253	\$0	\$0	\$0	\$3,253	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$507	\$0	\$0	\$0	\$0	\$0	\$507	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	\$422	\$422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU	\$1,062	\$0	\$0	\$0	\$0	\$1,062	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	OR	\$1,622	\$0	\$1,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SE	\$21	\$0	\$6	\$2	\$3	\$9	\$1	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SG	\$5,111	\$83	\$1,350	\$403	\$666	\$2,160	\$285	\$146	\$18	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SO	\$107	\$2	\$30	\$8	\$13	\$45	\$6	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	UT	\$3,733	\$0	\$0	\$0	\$0	\$3,733	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WA	\$593	\$0	\$0	\$593	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYP	\$1,005	\$0	\$0	\$0	\$1,005	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYU	\$628	\$0	\$0	\$0	\$0	\$0	\$628	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CA	\$2,907	\$2,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CN	\$2,850	\$71	\$873	\$198	\$188	\$1,387	\$110	\$24	\$0	\$0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	IDU	\$6,475	\$0	\$0	\$0	\$0	\$0	\$6,475	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	OR	\$36,775	\$0	\$36,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	\$125	\$2	\$31	\$9	\$18	\$53	\$8	\$4	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	\$100,543	\$1,635	\$26,550	\$7,935	\$13,109	\$42,491	\$6,605	\$2,865	\$354
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	\$56,722	\$1,285	\$15,724	\$4,383	\$6,722	\$23,926	\$3,097	\$1,444	\$142
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	\$33,724	\$0	\$0	\$0	\$0	\$33,724	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	\$9,564	\$0	\$0	\$9,564	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	\$17,251	\$0	\$0	\$0	\$17,251	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	\$3,237	\$0	\$0	\$0	\$0	\$0	\$3,237	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CN	\$3	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	\$120	\$0	\$0	\$0	\$0	\$120	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	\$519	\$0	\$519	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	\$434	\$7	\$115	\$34	\$57	\$184	\$24	\$12	\$2
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	\$277	\$6	\$77	\$21	\$33	\$117	\$15	\$7	\$1
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	\$1,309	\$0	\$0	\$0	\$0	\$1,309	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	\$297	\$0	\$0	\$297	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	\$394	\$0	\$0	\$0	\$394	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	\$212	\$5	\$65	\$15	\$14	\$103	\$8	\$2	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$64	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	\$702	\$0	\$702	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	\$1,915	\$31	\$506	\$151	\$250	\$809	\$107	\$55	\$7
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	\$2,953	\$67	\$819	\$228	\$350	\$1,246	\$161	\$75	\$7
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	\$426	\$0	\$0	\$0	\$0	\$426	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	\$139	\$0	\$0	\$139	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$180	\$0	\$0	\$0	\$180	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	\$2,635	\$42	\$645	\$199	\$381	\$1,109	\$165	\$86	\$8
1010000	ELEC PLANT IN SERV	3992200	LAND RIGHTS	SE	\$52,551	\$837	\$12,865	\$3,965	\$7,601	\$22,110	\$3,297	\$1,708	\$168
1010000	ELEC PLANT IN SERV	3993000	*ENGINEERING SUPP-OFF WORK(SECY_MAP_DRWF	SE	\$40,287	\$641	\$9,863	\$3,040	\$5,827	\$16,950	\$2,528	\$1,309	\$129
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	\$12,531	\$200	\$3,068	\$946	\$1,813	\$5,272	\$786	\$407	\$40
1010000	ELEC PLANT IN SERV	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	\$3,425	\$55	\$838	\$258	\$495	\$1,441	\$215	\$111	\$11
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	\$72,724	\$1,158	\$17,803	\$5,488	\$10,519	\$30,597	\$4,563	\$2,363	\$232
1010000	ELEC PLANT IN SERV	3994600	LONGWALL SHIELDS	SE	\$21,768	\$347	\$5,329	\$1,643	\$3,149	\$9,158	\$1,366	\$707	\$69
1010000	ELEC PLANT IN SERV	3994700	LONGWALL EQUIPMENT	SE	\$6,806	\$108	\$1,666	\$514	\$984	\$2,863	\$427	\$221	\$22
1010000	ELEC PLANT IN SERV	3994800	MAINLINE EXTENSION	SE	\$18,991	\$302	\$4,649	\$1,433	\$2,747	\$7,990	\$1,192	\$617	\$61
1010000	ELEC PLANT IN SERV	3994900	SECTION EXTENSION	SE	\$4,765	\$76	\$1,166	\$360	\$689	\$2,005	\$299	\$155	\$15
1010000	ELEC PLANT IN SERV	3995100	VEHICLES	SE	\$1,238	\$20	\$303	\$93	\$179	\$521	\$78	\$40	\$4
1010000	ELEC PLANT IN SERV	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	\$5,371	\$86	\$1,315	\$405	\$777	\$2,260	\$337	\$175	\$17
1010000	ELEC PLANT IN SERV	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	\$2,278	\$36	\$558	\$172	\$330	\$959	\$143	\$74	\$7
1010000	ELEC PLANT IN SERV	3996100	COMPUTERS - MAINFRAME	SE	\$503	\$8	\$123	\$38	\$73	\$212	\$32	\$16	\$2
1010000	ELEC PLANT IN SERV	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	\$38,245	\$609	\$9,363	\$2,886	\$5,532	\$16,091	\$2,400	\$1,243	\$122
1010000 Total					\$21,973,463	\$498,173	\$6,092,924	\$1,698,547	\$2,605,283	\$9,269,718	\$1,199,354	\$554,658	\$54,804
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	-\$1,848	-\$30	-\$488	-\$146	-\$241	-\$781	-\$103	-\$53	-\$6
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-\$2,157	-\$35	-\$569	-\$170	-\$281	-\$911	-\$120	-\$61	-\$8
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB- NON-RECONCILED	CA	-\$15	-\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB- NON-RECONCILED	IDU	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB- NON-RECONCILED	OR	\$93	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB- NON-RECONCILED	UT	-\$1,762	\$0	\$0	\$0	\$0	-\$1,762	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB- NON-RECONCILED	WA	-\$176	\$0	\$0	-\$176	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB- NON-RECONCILED	WYU	-\$307	\$0	\$0	\$0	\$0	\$0	-\$307	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEHMOBILE PLANT - IN SERVICE-NON-	SG	-\$18	\$0	-\$5	-\$1	-\$2	-\$8	-\$1	-\$1	\$0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEHMOBILE PLANT - IN SERVICE-NON-	SO	-\$312	-\$7	-\$86	-\$24	-\$37	-\$131	-\$17	-\$8	-\$1
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000 Total					-6502,91398	-\$87	-\$1,058	-\$519	-\$563	-\$3,599	-\$231	-\$430	-\$15
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	-\$1,035	-\$17	-\$273	-\$82	-\$135	-\$437	-\$58	-\$29	-\$4
1020000 Total					-\$1,035	-\$17	-\$273	-\$82	-\$135	-\$437	-\$58	-\$29	-\$4
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	\$705	\$705	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	\$1,301	\$0	\$0	\$0	\$0	\$0	\$1,301	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	\$5,998	\$0	\$5,998	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	\$9,993	\$0	\$0	\$0	\$0	\$9,993	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	\$1,234	\$0	\$0	\$1,234	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	\$5,087	\$0	\$0	\$0	\$0	\$0	\$0	\$5,087	\$0
1061000 Total					\$24,318	\$705	\$5,998	\$1,234	\$0	\$9,993	\$1,301	\$5,087	\$0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	\$113,551	\$1,847	\$29,985	\$8,962	\$14,805	\$47,989	\$6,330	\$3,235	\$399
1062000 Total					\$113,551	\$1,847	\$29,985	\$8,962	\$14,805	\$47,989	\$6,330	\$3,235	\$399



Electric Plant in Service with Unclassified Plants (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1063000	PROD COMP CONST NOT	0											
1063000 Total	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	\$8,510	\$138	\$2,247	\$672	\$1,110	\$3,596	\$474	\$242	\$30	\$0	\$0
			\$8,510	\$138	\$2,247	\$672	\$1,110	\$3,596	\$474	\$242	\$30	\$0	\$0
1064000	GEN COMP CONST NOT	0											
1064000 Total	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	\$2,895	\$66	\$803	\$224	\$343	\$1,221	\$158	\$74	\$7	\$0	\$0
			\$2,895	\$66	\$803	\$224	\$343	\$1,221	\$158	\$74	\$7	\$0	\$0
Grand Total			\$22,115,200	\$500,824	\$6,130,625	\$1,709,038	\$2,620,843	\$9,328,482	\$1,207,329	\$562,836	\$55,222	\$0	\$0



Capital Lease (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON OR	\$5,882	\$0	\$5,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON SG	\$27,286	\$444	\$7,205	\$2,153	\$3,558	\$11,532	\$1,521	\$777	\$96	\$0	\$0
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON SO	\$12,664	\$287	\$3,511	\$979	\$1,501	\$5,342	\$691	\$322	\$32	\$0	\$0
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON UT	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON WYP	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0	\$0	\$0
1011000 Total			\$58,934	\$731	\$16,598	\$3,132	\$6,446	\$28,588	\$2,212	\$1,100	\$128	\$0	\$0
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON OR	-\$1,953	\$0	-\$1,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON SG	-\$3,501	-\$57	-\$924	-\$276	-\$456	-\$1,479	-\$195	-\$100	-\$12	\$0	\$0
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON SO	\$1,053	\$24	\$292	\$81	\$125	\$444	\$57	\$27	\$3	\$0	\$0
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON UT	-\$2,691	\$0	\$0	\$0	\$0	-\$2,691	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON WYP	-\$796	\$0	\$0	\$0	-\$796	\$0	\$0	\$0	\$0	\$0	\$0
1110000 Total			-\$7,889	-\$33	-\$2,586	-\$195	-\$1,128	-\$3,727	-\$138	-\$73	-\$10	\$0	\$0
Grand Total			\$51,046	\$697	\$14,012	\$2,937	\$5,319	\$24,861	\$2,075	\$1,027	\$118	\$0	\$0



Plant Held for Future Use (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1050000	EL PLT HLD FTR USE 3400000	SG	\$686	\$11	\$181	\$54	\$89	\$290	\$38	\$20	\$2	\$0	\$0
1050000	EL PLT HLD FTR USE 3401000	SG	\$8,237	\$134	\$2,175	\$650	\$1,074	\$3,481	\$459	\$235	\$29	\$0	\$0
1050000	EL PLT HLD FTR USE 3500000	SG	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3501000	SG	\$2,256	\$37	\$596	\$178	\$294	\$954	\$126	\$64	\$8	\$0	\$0
1050000	EL PLT HLD FTR USE 3502000	SG	\$144	\$2	\$38	\$11	\$19	\$61	\$8	\$4	\$1	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	OR	\$1,016	\$0	\$1,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	SG	\$61	\$1	\$16	\$5	\$8	\$26	\$3	\$2	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	UT	\$2,887	\$0	\$0	\$0	\$0	\$2,887	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3891000	OR	\$3,238	\$0	\$3,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3992200	SE	\$953	\$15	\$233	\$72	\$138	\$401	\$60	\$31	\$3	\$0	\$0
1050000 Total			\$19,490	\$201	\$7,497	\$971	\$1,624	\$8,104	\$695	\$356	\$43	\$0	\$0
1059000	EL PLT HLD FTR USE-O 0	SE	\$13,535	\$216	\$3,313	\$1,021	\$1,958	\$5,695	\$849	\$440	\$43	\$0	\$0
1059000 Total			\$13,535	\$216	\$3,313	\$1,021	\$1,958	\$5,695	\$849	\$440	\$43	\$0	\$0
Grand Total			\$33,025	\$416	\$10,810	\$1,993	\$3,582	\$13,799	\$1,544	\$795	\$86	\$0	\$0



Deferred Debits (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	\$1,658	\$26	\$406	\$125	\$240	\$698	\$104	\$54	\$5
1861000 Total					\$1,658	\$26	\$406	\$125	\$240	\$698	\$104	\$54	\$5
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	\$8	\$0	\$2	\$1	\$4	\$0	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	\$8	\$0	\$2	\$1	\$3	\$0	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	\$823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$823
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED FCRB LOC/SBBPA COSTS	OTHER	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED FCRB MADE CONVERSION COSTS	OTHER	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	\$930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$930
1861200 Total					\$2,394	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$2,378
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1861310 Total					0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500 Total					0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	\$1,078	\$17	\$264	\$81	\$156	\$454	\$68	\$35	\$3
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	\$3,855	\$81	\$944	\$291	\$658	\$1,622	\$242	\$125	\$12
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	\$7,569	\$121	\$1,853	\$571	\$1,095	\$3,184	\$475	\$246	\$24
1865000 Total					\$12,507	\$199	\$3,062	\$944	\$1,809	\$5,262	\$785	\$406	\$40
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	\$67	\$1	\$17	\$5	\$10	\$28	\$4	\$2	\$0
1867000 Total					\$67	\$1	\$17	\$5	\$10	\$28	\$4	\$2	\$0
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	\$2,007	\$33	\$530	\$158	\$262	\$848	\$112	\$57	\$7
1868000	MISC DF DR-OTH-CST	134361	PREPAID UTAGE MAINTENANCE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	134362	Current Creek Maint Prepayment - Current	SG	\$2,541	\$41	\$671	\$201	\$331	\$1,074	\$142	\$72	\$9
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	\$133	\$2	\$35	\$10	\$17	\$56	\$7	\$4	\$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	\$904	\$15	\$239	\$71	\$118	\$382	\$50	\$26	\$3
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	\$13,568	\$221	\$3,593	\$1,071	\$1,769	\$5,734	\$756	\$387	\$48
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	\$464	\$8	\$128	\$38	\$63	\$204	\$27	\$14	\$2
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	\$1,180	\$19	\$312	\$93	\$154	\$499	\$66	\$34	\$4
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	\$4,258	\$69	\$1,124	\$336	\$655	\$1,799	\$237	\$121	\$15
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	\$214	\$3	\$57	\$17	\$28	\$90	\$12	\$6	\$1
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	\$2,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,531
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	\$8,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,856
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	\$8,639	\$140	\$2,281	\$682	\$1,126	\$3,651	\$482	\$246	\$30
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	\$6,276	\$102	\$1,657	\$495	\$818	\$2,652	\$350	\$179	\$22
1868000	MISC DF DR-OTH-CST	185362	LT Current Creek CSA Maint Prepayment	SG	\$5,945	\$97	\$1,570	\$469	\$775	\$2,512	\$331	\$169	\$21
1868000 Total					\$57,541	\$750	\$12,186	\$3,648	\$6,017	\$19,503	\$2,572	\$1,315	\$162
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	\$1,373	\$22	\$363	\$108	\$179	\$580	\$77	\$39	\$5
1868200 Total					\$1,373	\$22	\$363	\$108	\$179	\$580	\$77	\$39	\$5
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	135038	BETC CASH REBATE/INCENTIVE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Debits (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1869000	MISC DF DR-OTH-NC 135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 135062	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185323	UNAM COSTS COVE HYDRO PROJECT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185327	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185329	Firth Cogeneration Buyout-MT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185333	OPTION PURCHASES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185334	HERMISTON SWAP	SG	\$4,307	\$70	\$1,137	\$340	\$562	\$1,820	\$240	\$123	\$15	\$0
1869000	MISC DF DR-OTH-NC 185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$1,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,728
1869000 Total				\$6,035	\$70	\$1,137	\$340	\$562	\$1,820	\$240	\$123	\$15	\$1,728
Grand Total				\$81,576	\$1,070	\$17,175	\$5,172	\$8,818	\$27,898	\$3,783	\$1,939	\$228	\$15,493



Material & Supplies (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1511100	COAL INVENTORY-CARBON	0	\$2,009	\$32	\$492	\$152	\$291	\$845	\$126	\$65	\$6	\$0	\$0
1511100 Total			\$2,009	\$32	\$492	\$152	\$291	\$845	\$126	\$65	\$6	\$0	\$0
1511120	COAL INVENTORY-HUNTER	0	\$62,491	\$995	\$15,298	\$4,715	\$9,039	\$26,292	\$3,921	\$2,031	\$199	\$0	\$0
1511120 Total			\$62,491	\$995	\$15,298	\$4,715	\$9,039	\$26,292	\$3,921	\$2,031	\$199	\$0	\$0
1511130	COAL INVENTORY-HTG	0	\$25,422	\$405	\$6,224	\$1,918	\$3,677	\$10,696	\$1,595	\$826	\$81	\$0	\$0
1511130 Total			\$25,422	\$405	\$6,224	\$1,918	\$3,677	\$10,696	\$1,595	\$826	\$81	\$0	\$0
1511140	COAL INVENTORY-JB	0	\$25,258	\$402	\$6,183	\$1,906	\$3,653	\$10,627	\$1,585	\$821	\$81	\$0	\$0
1511140 Total			\$25,258	\$402	\$6,183	\$1,906	\$3,653	\$10,627	\$1,585	\$821	\$81	\$0	\$0
1511160	COAL INVENTORY-NAU	0	\$9,377	\$149	\$2,296	\$708	\$1,356	\$3,945	\$688	\$305	\$30	\$0	\$0
1511160 Total			\$9,377	\$149	\$2,296	\$708	\$1,356	\$3,945	\$688	\$305	\$30	\$0	\$0
1511170	COAL INVENTORY-CPP	0	\$22,216	\$354	\$5,439	\$1,676	\$3,213	\$9,347	\$1,394	\$722	\$71	\$0	\$0
1511170 Total			\$22,216	\$354	\$5,439	\$1,676	\$3,213	\$9,347	\$1,394	\$722	\$71	\$0	\$0
1511180	COAL INVENTORY-WYODAK	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	COAL INVENTORY-CHOLLA	0	\$10,096	\$161	\$2,472	\$762	\$1,460	\$4,248	\$633	\$328	\$32	\$0	\$0
1511200 Total			\$10,096	\$161	\$2,472	\$762	\$1,460	\$4,248	\$633	\$328	\$32	\$0	\$0
1511300	COAL INVENTORY-COLSTRI	0	\$1,131	\$18	\$277	\$85	\$164	\$476	\$71	\$37	\$4	\$0	\$0
1511300 Total			\$1,131	\$18	\$277	\$85	\$164	\$476	\$71	\$37	\$4	\$0	\$0
1511400	COAL INVENTORY-CRAIG	0	\$5,976	\$95	\$1,463	\$451	\$864	\$2,514	\$375	\$194	\$19	\$0	\$0
1511400 Total			\$5,976	\$95	\$1,463	\$451	\$864	\$2,514	\$375	\$194	\$19	\$0	\$0
1511500	COAL INV- DEER CREEK	0	\$10,070	\$160	\$2,465	\$760	\$1,457	\$4,237	\$632	\$327	\$32	\$0	\$0
1511500 Total			\$10,070	\$160	\$2,465	\$760	\$1,457	\$4,237	\$632	\$327	\$32	\$0	\$0
1511600	COAL INVENTORY-DJ	0	\$7,736	\$123	\$1,894	\$584	\$1,119	\$3,255	\$485	\$251	\$25	\$0	\$0
1511600 Total			\$7,736	\$123	\$1,894	\$584	\$1,119	\$3,255	\$485	\$251	\$25	\$0	\$0
1511700	COAL INVENTORY-RG	0	\$19,864	\$316	\$4,863	\$1,499	\$2,873	\$8,358	\$1,246	\$645	\$63	\$0	\$0
1511700 Total			\$19,864	\$316	\$4,863	\$1,499	\$2,873	\$8,358	\$1,246	\$645	\$63	\$0	\$0
1511800	COAL INVENTORY	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	COAL INVENTORY-HAYDEN	0	\$1,855	\$30	\$454	\$140	\$268	\$780	\$116	\$60	\$6	\$0	\$0
1511900 Total			\$1,855	\$30	\$454	\$140	\$268	\$780	\$116	\$60	\$6	\$0	\$0
1512000	NATURAL GAS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512100	NATURAL GAS-HRMSTN	0	\$286	\$5	\$70	\$22	\$41	\$120	\$18	\$9	\$1	\$0	\$0
1512100 Total			\$286	\$5	\$70	\$22	\$41	\$120	\$18	\$9	\$1	\$0	\$0
1512150	NATURAL GAS-LTTL MT	0	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1512150 Total			\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1512160	NATURAL GAS-NAU	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	NATURAL GAS-WV	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	NATURAL GAS-CLAY BAS	0	\$2,725	\$43	\$667	\$206	\$394	\$1,146	\$171	\$89	\$9	\$0	\$0
1512180 Total			\$2,725	\$43	\$667	\$206	\$394	\$1,146	\$171	\$89	\$9	\$0	\$0
1512190	NATURAL GAS-CHEHALIS	0	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1512190 Total			\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1512210	NAT GAS-JACKSON PRA	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512210 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500	NATURAL GAS-CUR CR	0	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1512500 Total			\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1512600	NATURAL GAS-LAKE SD	0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700	NATURAL GAS-GADSBY	0	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1512700 Total			\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1512800	OIL INVENTORY-B H P&L	0	\$413	\$7	\$101	\$31	\$60	\$174	\$26	\$13	\$1	\$0	\$0
1512800 Total			\$413	\$7	\$101	\$31	\$60	\$174	\$26	\$13	\$1	\$0	\$0
1514000	FUEL STK-FUEL OIL	0	\$3,623	\$58	\$887	\$273	\$524	\$1,524	\$227	\$118	\$12	\$0	\$0
1514000 Total			\$3,623	\$58	\$887	\$273	\$524	\$1,524	\$227	\$118	\$12	\$0	\$0
1514120	OIL INVENTORY-HUNTER	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514120 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514300	OIL INVENTORY-COLSTRIP	0	\$121	\$2	\$30	\$9	\$17	\$51	\$8	\$4	\$0	\$0	\$0
1514300 Total			\$121	\$2	\$30	\$9	\$17	\$51	\$8	\$4	\$0	\$0	\$0
1514400	OIL INVENTORY-CRAIG	0	\$67	\$1	\$16	\$5	\$10	\$28	\$4	\$2	\$0	\$0	\$0
1514400 Total			\$67	\$1	\$16	\$5	\$10	\$28	\$4	\$2	\$0	\$0	\$0
1514600	OIL INVENTORY-DJ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)
 13 Month Average as of December 2011
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1514800	OIL INVENTORY-OTHER	0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514900	OIL INVENTORY-HAYDEN	0			\$61	\$15	\$5	\$9	\$26	\$4	\$2	\$0	\$0
1514900 Total			\$61	\$15	\$5	\$9	\$26	\$4	\$2	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	0			\$-148	\$-41	\$-11	\$-18	\$-62	\$-8	\$-4	\$0	\$0
1541000	PLNT M&S STK CNTRL	1510			\$17,656	\$287	\$4,662	\$1,393	\$2,302	\$7,462	\$984	\$503	\$62
1541000	PLNT M&S STK CNTRL	1515			\$9,088	\$148	\$2,400	\$717	\$1,185	\$3,841	\$507	\$259	\$32
1541000	PLNT M&S STK CNTRL	1520			\$4,471	\$73	\$1,181	\$353	\$583	\$1,890	\$249	\$127	\$16
1541000	PLNT M&S STK CNTRL	1525			\$4,231	\$69	\$1,117	\$334	\$552	\$1,788	\$236	\$121	\$15
1541000	PLNT M&S STK CNTRL	1530			\$3,889	\$63	\$1,027	\$307	\$507	\$1,644	\$217	\$111	\$14
1541000	PLNT M&S STK CNTRL	1535			\$12,370	\$201	\$3,266	\$976	\$1,613	\$5,228	\$690	\$352	\$44
1541000	PLNT M&S STK CNTRL	1540			\$12,514	\$204	\$3,305	\$988	\$1,632	\$5,289	\$698	\$357	\$44
1541000	PLNT M&S STK CNTRL	1545			\$19,819	\$322	\$5,234	\$1,564	\$2,584	\$8,376	\$1,105	\$565	\$70
1541000	PLNT M&S STK CNTRL	1550			\$994	\$16	\$262	\$78	\$130	\$420	\$55	\$28	\$3
1541000	PLNT M&S STK CNTRL	1560				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1565			\$2,902	\$47	\$766	\$229	\$378	\$1,226	\$162	\$83	\$10
1541000	PLNT M&S STK CNTRL	1570			\$2,539	\$41	\$671	\$200	\$331	\$1,073	\$142	\$72	\$9
1541000	PLNT M&S STK CNTRL	1580			\$2,371	\$39	\$626	\$187	\$309	\$1,002	\$132	\$68	\$8
1541000	PLNT M&S STK CNTRL	1605				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1645				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1650				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1675				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1700			\$801	\$13	\$212	\$63	\$104	\$339	\$45	\$23	\$3
1541000	PLNT M&S STK CNTRL	1705			\$521	\$8	\$138	\$41	\$68	\$220	\$29	\$15	\$2
1541000	PLNT M&S STK CNTRL	1715			\$419	\$7	\$111	\$33	\$55	\$177	\$23	\$12	\$1
1541000	PLNT M&S STK CNTRL	1725			\$1,268	\$21	\$335	\$100	\$165	\$536	\$71	\$36	\$4
1541000	PLNT M&S STK CNTRL	1730			\$722	\$12	\$191	\$57	\$94	\$305	\$40	\$21	\$3
1541000	PLNT M&S STK CNTRL	1740			\$364	\$6	\$96	\$29	\$47	\$154	\$20	\$10	\$1
1541000	PLNT M&S STK CNTRL	1745			\$193	\$3	\$51	\$15	\$25	\$81	\$11	\$5	\$1
1541000	PLNT M&S STK CNTRL	1799			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2005			\$507	\$0	\$0	\$0	\$507	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2010			\$165	\$0	\$0	\$0	\$165	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2015			\$297	\$0	\$0	\$0	\$297	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2020			\$720	\$0	\$0	\$0	\$720	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2030			\$751	\$0	\$0	\$0	\$751	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2035			\$332	\$0	\$0	\$0	\$332	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2040			\$740	\$0	\$0	\$0	\$0	\$0	\$740	\$0	\$0
1541000	PLNT M&S STK CNTRL	2045			\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
1541000	PLNT M&S STK CNTRL	2050			\$615	\$0	\$0	\$0	\$0	\$0	\$615	\$0	\$0
1541000	PLNT M&S STK CNTRL	2055			\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2060			\$1,355	\$0	\$0	\$0	\$1,355	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2065			\$612	\$0	\$0	\$0	\$612	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2070			\$344	\$0	\$0	\$0	\$344	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2075			\$1,192	\$0	\$0	\$0	\$0	\$1,192	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2085			\$791	\$0	\$0	\$0	\$0	\$791	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2090			\$106	\$0	\$0	\$0	\$0	\$106	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2095			\$163	\$0	\$0	\$0	\$0	\$163	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2100			\$226	\$0	\$0	\$0	\$0	\$226	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2110			\$551	\$0	\$0	\$0	\$551	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2205			\$231	\$0	\$0	\$0	\$0	\$231	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2210			\$1,340	\$0	\$0	\$0	\$0	\$1,340	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2215			\$544	\$0	\$0	\$0	\$0	\$544	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2220			\$8,650	\$0	\$0	\$0	\$0	\$8,650	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2225			\$195	\$0	\$0	\$0	\$0	\$195	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2230			\$1,427	\$0	\$0	\$0	\$0	\$1,427	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2235			\$676	\$0	\$0	\$0	\$0	\$676	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2240			\$502	\$0	\$0	\$0	\$0	\$502	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2245			\$467	\$0	\$0	\$0	\$0	\$467	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2405			\$1,268	\$0	\$0	\$0	\$0	\$1,268	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2410			\$358	\$0	\$0	\$0	\$0	\$358	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2415			\$302	\$0	\$0	\$0	\$0	\$302	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2420			\$594	\$0	\$0	\$0	\$0	\$594	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2425			\$626	\$0	\$0	\$0	\$0	\$626	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2430			\$599	\$0	\$0	\$0	\$0	\$599	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2435			\$181	\$0	\$0	\$0	\$0	\$181	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2445			\$105	\$0	\$0	\$0	\$0	\$105	\$0	\$0	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1541000	PLNT M&S STK CNTRL 2450	UT	\$993	\$0	\$0	\$0	\$0	\$0	\$993	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2455	UT	\$281	\$0	\$0	\$0	\$0	\$0	\$281	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2460	UT	\$425	\$0	\$0	\$0	\$0	\$0	\$425	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2620	WA	\$1,190	\$0	\$0	\$1,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2625	WA	\$292	\$0	\$0	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2630	WA	\$314	\$0	\$0	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2635	OR	\$231	\$0	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2640	OR	\$662	\$0	\$662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2650	OR	\$186	\$0	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2655	OR	\$6,959	\$0	\$6,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2660	OR	\$1,270	\$0	\$1,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2665	OR	\$641	\$0	\$641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2670	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2675	OR	\$831	\$0	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2805	OR	\$219	\$0	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2810	OR	\$191	\$0	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2830	OR	\$2,539	\$0	\$2,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2835	OR	\$684	\$0	\$684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2840	OR	\$714	\$0	\$714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2845	OR	\$855	\$0	\$855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2850	OR	\$1,984	\$0	\$1,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2855	OR	\$113	\$0	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2860	CA	\$77	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2865	CA	\$203	\$0	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2870	CA	\$634	\$634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2875	CA	\$372	\$0	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5005	SO	\$139	\$3	\$38	\$11	\$16	\$58	\$8	\$4	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5110	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5115	SNPD	\$132	\$5	\$36	\$9	\$11	\$62	\$6	\$2	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5120	OR	\$136	\$0	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5125	OR	\$5,676	\$0	\$5,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5130	OR	\$4,607	\$0	\$4,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5135	WA	\$4,193	\$0	\$0	\$4,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5140	IDU	\$2,717	\$0	\$0	\$0	\$0	\$0	\$2,717	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5145	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5150	UT	\$3,266	\$0	\$0	\$0	\$0	\$3,266	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5155	WYP	\$4,285	\$0	\$0	\$0	\$4,285	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5160	UT	\$13,474	\$0	\$0	\$0	\$0	\$13,474	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5200	SNPD	\$174	\$6	\$48	\$11	\$15	\$82	\$8	\$3	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5300	UT	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
1541000 Total			\$186,193	\$2,877	\$54,229	\$13,675	\$22,057	\$78,254	\$10,622	\$4,138	\$342	\$0	\$0
1541500	OTHER M&S 0	SE	\$198	\$3	\$48	\$15	\$29	\$83	\$12	\$6	\$1	\$0	\$0
1541500	OTHER M&S 0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	SE	\$1,675	\$27	\$410	\$126	\$242	\$705	\$105	\$54	\$5	\$0	\$0
1541500	OTHER M&S 120001	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	SO	\$159	\$4	\$44	\$12	\$19	\$67	\$9	\$4	\$0	\$0	\$0
1541500 Total			\$2,031	\$33	\$502	\$154	\$290	\$855	\$126	\$65	\$6	\$0	\$0
1541900	PLNT M&S GEN JV CUT 0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT 120005	SG	\$2,298	\$37	\$607	\$181	\$300	\$971	\$128	\$65	\$8	\$0	\$0
1541900 Total			\$2,298	\$37	\$607	\$181	\$300	\$971	\$128	\$65	\$8	\$0	\$0
1542000	M&S OPR SUP DC MIN 0	SE	\$3,890	\$62	\$952	\$294	\$563	\$1,637	\$244	\$126	\$12	\$0	\$0
1542000 Total			\$3,890	\$62	\$952	\$294	\$563	\$1,637	\$244	\$126	\$12	\$0	\$0
1545000	CR OFF-CENTRALIA 0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA 120005	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000 Total			0	0	0	0	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV 0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV 102930	SO	\$27	-\$1	-\$8	-\$2	-\$3	-\$12	-\$1	-\$1	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV 120930	SG	-\$600	-\$10	-\$158	-\$47	-\$78	-\$253	-\$33	-\$17	-\$2	\$0	\$0
1549900	CR-OBSOL&SURPL INV 120930	SO	-\$12	\$0	-\$3	-\$1	-\$1	-\$5	-\$1	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV 120931	SNPD	-\$2,745	-\$97	-\$759	-\$180	-\$231	-\$1,302	-\$128	-\$48	\$0	\$0	\$0
1549900 Total			-\$3,385	-\$107	-\$928	-\$231	-\$314	-\$1,572	-\$163	-\$66	-\$2	\$0	\$0
1630000	STORES EXPENSE UND 0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1630000 Total			0	0	0	0	0	0	0	0	0	0	0
2531600	WORK CAP DEP-UAMPS 289920	SE	-\$2,737	-\$44	-\$670	-\$207	-\$396	-\$1,152	-\$172	-\$89	-\$9	\$0	\$0
2531600 Total			-\$2,737	-\$44	-\$670	-\$207	-\$396	-\$1,152	-\$172	-\$89	-\$9	\$0	\$0



Material & Supplies (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2531700	WORKG CAP DEP-DG&T 289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-\$2,010	-\$32	-\$492	-\$152	-\$291	-\$846	-\$126	-\$65	-\$6	\$0
2531700 Total				-\$2,010	-\$32	-\$492	-\$152	-\$291	-\$846	-\$126	-\$65	-\$6	\$0
2531800	WCD-PROVO-PLNT M&S 289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-\$273	-\$4	-\$72	-\$22	-\$36	-\$115	-\$15	-\$8	-\$1	\$0
2531800 Total				-\$273	-\$4	-\$72	-\$22	-\$36	-\$115	-\$15	-\$8	-\$1	\$0
Grand Total				\$396,816	\$6,178	\$105,736	\$29,600	\$52,665	\$166,726	\$23,871	\$11,016	\$1,023	\$0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1430000	OTHER ACCTS REC	0	\$0	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1430000 Total			\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1431000	EMP ACCOUNTS REC	0	\$4,636	\$105	\$1,285	\$358	\$549	\$1,956	\$253	\$118	\$12	\$0	\$0
1431000 Total			\$4,636	\$105	\$1,285	\$358	\$549	\$1,956	\$253	\$118	\$12	\$0	\$0
1431200	MISC OTHER LOANS-CSS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1431200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1432600	P C LOANS - EMPL	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1432600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1433000	JOINT OWNER REC	0	\$19,583	\$443	\$5,429	\$1,513	\$2,321	\$8,260	\$1,069	\$498	\$49	\$0	\$0
1433000 Total			\$19,583	\$443	\$5,429	\$1,513	\$2,321	\$8,260	\$1,069	\$498	\$49	\$0	\$0
1436000	OTH ACCT REC	0	\$31,956	\$724	\$8,859	\$2,469	\$3,787	\$13,479	\$1,745	\$813	\$80	\$0	\$0
1436000 Total			\$31,956	\$724	\$8,859	\$2,469	\$3,787	\$13,479	\$1,745	\$813	\$80	\$0	\$0
1437000	CSS OAR BILLINGS	0	\$2,499	\$57	\$693	\$193	\$296	\$1,054	\$136	\$64	\$6	\$0	\$0
1437000 Total			\$2,499	\$57	\$693	\$193	\$296	\$1,054	\$136	\$64	\$6	\$0	\$0
1437100	CSS OAR BILLINGS-WOR	0	-\$1,631	-\$37	-\$452	-\$126	-\$193	-\$688	-\$89	-\$42	-\$4	\$0	\$0
1437100 Total			-\$1,631	-\$37	-\$452	-\$126	-\$193	-\$688	-\$89	-\$42	-\$4	\$0	\$0
2300000	ASSET RETIREMENT OBL	284915	-\$2,534	-\$40	-\$620	-\$191	-\$366	-\$1,066	-\$82	-\$0	-\$0	-\$0	-\$0
2300000	ASSET RETIREMENT OBL	284917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2300000 Total			-\$2,534	-\$40	-\$620	-\$191	-\$366	-\$1,066	-\$82	-\$0	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	0	-\$1,668	-\$27	-\$408	-\$128	-\$241	-\$702	-\$105	-\$54	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	210412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210460	-\$1,531	-\$24	-\$375	-\$116	-\$221	-\$644	-\$96	-\$50	-\$5	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	210470	-\$96	-\$1	-\$23	-\$7	-\$11	-\$36	-\$5	-\$2	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	210632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	210674	-\$83	-\$1	-\$20	-\$6	-\$12	-\$35	-\$5	-\$3	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	210712	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211116	-\$7	-\$0	-\$2	-\$1	-\$1	-\$3	-\$0	-\$0	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	211119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	211149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215077	-\$513	-\$12	-\$142	-\$40	-\$61	-\$216	-\$28	-\$13	-\$1	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215078	-\$1,240	-\$28	-\$344	-\$96	-\$147	-\$523	-\$68	-\$32	-\$3	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215080	-\$2,846	-\$64	-\$789	-\$220	-\$337	-\$1,200	-\$155	-\$72	-\$7	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215082	-\$60	-\$1	-\$17	-\$5	-\$7	-\$25	-\$3	-\$2	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215084	-\$22	-\$1	-\$6	-\$2	-\$3	-\$9	-\$1	-\$0	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215095	-\$16	\$0	-\$4	-\$1	-\$2	-\$7	-\$1	-\$0	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215112	-\$16	\$0	-\$4	-\$1	-\$2	-\$7	-\$1	-\$0	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215116	-\$43	-\$1	-\$12	-\$3	-\$5	-\$18	-\$2	-\$1	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215198	-\$116	-\$3	-\$32	-\$9	-\$14	-\$49	-\$6	-\$3	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215350	-\$8	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215351	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215356	-\$18	\$0	-\$5	-\$1	-\$2	-\$8	-\$1	-\$0	-\$0	-\$0	-\$0
2320000	ACCOUNTS PAYABLE	215357	\$13	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215425	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1	\$0
2320000	ACCOUNTS PAYABLE	215660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	215901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	235504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2320000	ACCOUNTS PAYABLE 235508	Officer Vehicle Allowance	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235509	Non-Officer Vehicle Allowance	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235511	Incentive Plan - Power Supply	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235513	Incentive Plan - WI&T	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235516	GUL Cash Fund (Met Life)	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235529	Met Pay	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235545	IBEW Universal Life	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235554	Continuation Pay	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235561	International Assign Adj	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 235599	Safely Award	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE 240330	PROVISION FOR WORKERS' COMPENSATION	SO	-\$78	\$2	-\$22	-\$6	-\$9	-\$33	-\$4	-\$2	\$0	\$0
2320000	ACCOUNTS PAYABLE 249995	Accrued Severance - Reclass to Long-Term	SO	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0
2320000 Total				-\$8,320	-\$166	-\$2,199	-\$637	-\$1,073	-\$3,506	-\$481	-\$235	-\$23	-\$1
2533000	O DEF CR-MISC PPL 288307	TRAIL MTN MINE RECLAMATION	SE	-\$1,087	-\$17	-\$266	-\$82	-\$157	-\$457	-\$68	-\$35	-\$3	\$0
2533000	O DEF CR-MISC PPL 289511	DESERET MINE RECLAMATION	SE	-\$527	-\$8	-\$129	-\$40	-\$76	-\$222	-\$33	-\$17	-\$2	\$0
2533000	O DEF CR-MISC PPL 289513	TRAIL MTN MINE RECLAMATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	O DEF CR-MISC PPL 289514	FINAL & INTERIM RECLAMATION - DJ MINE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	O DEF CR-MISC PPL 289516	CHOLLA FINAL RECLAMATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	O DEF CR-MISC PPL 289517	TRAPPER MINE FINAL RECLAMATION	SE	-\$4,882	-\$78	-\$1,195	-\$368	-\$706	-\$2,054	-\$306	-\$159	-\$16	\$0
2533000 Total				-\$6,496	-\$103	-\$1,590	-\$490	-\$940	-\$2,733	-\$408	-\$211	-\$21	\$0
2541050	FAS143 ARO REG LIAB 00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	-\$20	\$0	\$5	-\$1	-\$3	-\$8	-\$1	-\$1	\$0	\$0
2541050	FAS143 ARO REG LIAB 111584	ARO/REG DIFF - DEER CREEK MINE RECLAIMAT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	FAS143 ARO REG LIAB 111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	\$20	\$0	\$5	\$1	\$3	\$8	\$1	\$1	\$0	\$0
2541050	FAS143 ARO REG LIAB 288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	-\$916	-\$15	-\$224	-\$69	-\$132	-\$385	-\$57	-\$30	-\$3	\$0
2541050 Total				-\$916	-\$15	-\$224	-\$69	-\$132	-\$385	-\$57	-\$30	-\$3	\$0
Grand Total				\$38,780	\$968	\$11,180	\$3,021	\$4,249	\$16,373	\$2,009	\$894	\$88	-\$1



Miscellaneous Rate Base (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	\$159,176	\$2,588	\$42,033	\$12,562	\$20,754	\$67,270	\$8,873	\$4,535	\$560	\$0
1140000 Total					\$159,176	\$2,588	\$42,033	\$12,562	\$20,754	\$67,270	\$8,873	\$4,535	\$560	\$0
1150000	Ac Prov El Plt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-\$104,607	-\$1,701	-\$27,623	-\$8,256	-\$13,639	-\$44,209	-\$5,831	-\$2,980	-\$368	\$0
1150000 Total					-\$104,607	-\$1,701	-\$27,623	-\$8,256	-\$13,639	-\$44,209	-\$5,831	-\$2,980	-\$368	\$0
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	\$0	\$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	\$0
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	\$0	\$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	\$0
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	\$0	\$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	\$0
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	\$901	\$20	\$250	\$70	\$107	\$380	\$49	\$23	\$2	\$0
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$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	\$0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	\$4,036	\$91	\$1,119	\$312	\$478	\$1,703	\$220	\$103	\$10	\$0
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	\$234	\$5	\$65	\$18	\$28	\$99	\$13	\$6	\$1	\$0
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	\$0	\$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	\$0
1651000	PREPAY-INSURANCE	132016	PREPAID INS - MINORITY OWNED PLANTS	SO	\$337	\$8	\$93	\$26	\$40	\$142	\$18	\$9	\$1	\$0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	\$402	\$9	\$112	\$31	\$48	\$170	\$22	\$10	\$1	\$0
1651000	PREPAY-INSURANCE	132050	PREPAID BEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$345	\$8	\$96	\$27	\$41	\$146	\$19	\$9	\$1	\$0
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	\$172	\$4	\$48	\$13	\$20	\$72	\$9	\$4	\$0	\$0
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	\$49	\$1	\$14	\$4	\$6	\$21	\$3	\$1	\$0	\$0
1651000 Total					\$6,476	\$147	\$1,795	\$500	\$767	\$2,732	\$354	\$165	\$16	\$0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	\$4,714	\$107	\$1,307	\$364	\$559	\$1,988	\$257	\$120	\$12	\$0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	\$0	\$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	\$0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	\$42	\$1	\$12	\$3	\$5	\$18	\$2	\$1	\$0	\$0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132200	*Prepaid Taxes (Federal, State, Local)	SO	\$0	\$2	\$1	\$1	\$1	\$4	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132904	PREP FEES-IDAH PUB UTIL COMMISSION	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	\$220	\$5	\$61	\$17	\$26	\$93	\$12	\$6	\$1	\$0
1652000 Total					\$4,991	\$113	\$1,384	\$386	\$591	\$2,105	\$272	\$127	\$12	\$0
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	\$407	\$7	\$108	\$32	\$53	\$172	\$12	\$1	\$0	\$0
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	\$113	\$3	\$31	\$9	\$13	\$48	\$6	\$3	\$0	\$0
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	\$19	\$0	\$5	\$1	\$2	\$8	\$1	\$1	\$0	\$0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$684	\$11	\$181	\$54	\$89	\$289	\$38	\$19	\$2	\$0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	\$130	\$2	\$34	\$10	\$17	\$55	\$7	\$4	\$0	\$0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Ciev)	SG	\$49	\$1	\$13	\$4	\$6	\$21	\$3	\$1	\$0	\$0
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CESWAY/SEMPRA-DSM ENERGY S	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	\$640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$640
1652100	PREPAY - OTHER	132650	PREPAID DUES	SE	\$2,606	\$41	\$638	\$197	\$377	\$1,096	\$163	\$85	\$8	\$0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	\$172	\$4	\$48	\$13	\$20	\$72	\$9	\$4	\$0	\$0
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	\$211	\$3	\$56	\$17	\$28	\$89	\$12	\$6	\$1	\$0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	\$1,023	\$17	\$270	\$81	\$133	\$432	\$57	\$29	\$4	\$0
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	\$872	\$14	\$230	\$69	\$114	\$369	\$49	\$25	\$3	\$0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	\$863	\$14	\$228	\$68	\$113	\$365	\$48	\$25	\$3	\$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	\$72	\$1	\$18	\$5	\$10	\$30	\$5	\$2	\$0	\$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	\$908	\$21	\$252	\$70	\$108	\$383	\$50	\$23	\$2	\$0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,473	\$0	\$1,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$2,316	\$0	\$0	\$0	\$0	\$2,316	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAH PUB UTIL COMMISSION	IDU	\$170	\$0	\$0	\$0	\$0	\$170	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	\$94	\$0	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	\$335	\$8	\$93	\$26	\$40	\$141	\$18	\$9	\$1	\$0



Miscellaneous Rate Base (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	\$8,321	\$188	\$2,307	\$643	\$986	\$3,510	\$454	\$212	\$21	\$0
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	\$861	\$14	\$211	\$65	\$125	\$362	\$54	\$28	\$3	\$0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	-\$12	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0	\$0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-\$1,559	-\$35	-\$432	-\$120	-\$185	-\$658	-\$85	-\$40	-\$4	\$0
1652100	PREPAY - OTHER	134000	LT PREPAY RECLASS	SO	\$1,571	\$36	\$436	\$121	\$186	\$663	\$86	\$40	\$4	\$0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100 Total					\$22,363	\$349	\$6,201	\$1,366	\$2,331	\$9,769	\$1,168	\$487	\$51	\$640
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1653000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	\$144	\$2	\$35	\$11	\$21	\$60	\$9	\$5	\$0	\$0
1655000 Total					\$144	\$2	\$35	\$11	\$21	\$60	\$9	\$5	\$0	\$0
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN	280311		SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281300	ACC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Plt	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281400 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281800 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-\$7,138	-\$162	-\$1,979	-\$552	-\$846	-\$3,011	-\$390	-\$182	-\$18	\$0
2282100 Total					-\$7,138	-\$162	-\$1,979	-\$552	-\$846	-\$3,011	-\$390	-\$182	-\$18	\$0
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-\$2,330	-\$53	-\$646	-\$180	-\$276	-\$983	-\$127	-\$69	-\$6	\$0
2283000 Total					-\$2,330	-\$53	-\$646	-\$180	-\$276	-\$983	-\$127	-\$69	-\$6	\$0
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS	280340	PENSION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS	280350	Pension - Local 57	SO	-\$1,030	-\$23	-\$286	-\$80	-\$122	-\$435	-\$66	-\$26	-\$3	\$0
2283500 Total					-\$1,030	-\$23	-\$286	-\$80	-\$122	-\$435	-\$66	-\$26	-\$3	\$0
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC CO2 MITIGATION OBLIG	SG	-\$1,494	-\$24	-\$394	-\$118	-\$195	-\$631	-\$83	-\$43	-\$5	\$0
2284100 Total					-\$1,494	-\$24	-\$394	-\$118	-\$195	-\$631	-\$83	-\$43	-\$5	\$0
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJP	-\$1,668	-\$27	-\$436	-\$131	-\$221	-\$704	-\$95	-\$49	-\$6	\$0
2300000 Total					-\$1,668	-\$27	-\$436	-\$131	-\$221	-\$704	-\$95	-\$49	-\$6	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-\$210	-\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-\$68	-\$68	\$0	\$0	\$0	\$0	-\$68	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-\$1,681	\$0	-\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-\$692	\$0	\$0	\$0	-\$692	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-\$368	\$0	-\$368	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-\$143	\$0	\$0	-\$143	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$188	\$0
2530000 Total					-\$3,349	-\$210	-\$1,681	-\$368	-\$143	-\$692	-\$68	\$0	\$0	-\$188
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	-\$2,696	-\$43	-\$660	-\$203	-\$390	-\$1,134	-\$169	-\$88	-\$9	\$0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-\$8	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-\$119	-\$2	-\$29	-\$9	-\$17	-\$50	-\$7	-\$4	\$0	\$0
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-\$2,475	-\$40	-\$654	-\$195	-\$323	\$1,046	-\$138	-\$71	-\$9
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-\$1,225	-\$20	-\$323	-\$97	-\$160	-\$518	-\$68	-\$35	-\$4
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-\$1,835	-\$30	-\$485	-\$145	-\$239	-\$776	-\$102	-\$52	\$0
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-\$499	-\$8	-\$132	-\$39	-\$65	-\$211	-\$14	-\$2	\$0
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-\$1,452	-\$24	-\$384	-\$115	-\$189	-\$614	-\$81	-\$41	-\$5
2539900 Total					-\$10,310	-\$174	-\$2,666	-\$803	-\$1,383	-\$4,349	-\$594	-\$305	-\$35
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$297
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$583
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$341
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-\$3,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,373
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-\$546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$546
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-\$1,104	\$0	-\$1,104	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288125	Powderdale Decom Costs Giveback - UT	UT	-\$180	\$0	\$0	\$0	-\$180	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$297
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-\$2,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,065
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	-\$8,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,789
2540000	REGULATORY LIAB	288177	Reg Liability # WA REC Deferral	OTHER	-\$1,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,332
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of RECs - OR	OTHER	-\$3,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,305
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	-\$23,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$23,570
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	-\$851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$851
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	\$18,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,071
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	\$3,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,373
2540000	REGULATORY LIAB	288250	Reg Liability - Tax Rev Req Adj - UT	UT	-\$50	\$0	\$0	\$0	-\$50	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,500
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	-\$3	\$0	-\$1	\$0	-\$1	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$583
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$46
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-\$68	\$0	-\$68	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-\$1,337	\$0	-\$1,337	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-\$37	\$0	\$0	\$0	\$0	-\$37	\$0	\$0	\$0
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-\$412	\$0	\$0	\$0	-\$412	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-\$108	\$0	\$0	-\$108	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	\$546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$546
2540000 Total					-\$27,505	-\$1	-\$2,510	\$0	-\$109	-\$644	-\$37	\$0	-\$24,204
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-\$3,461	-\$56	-\$904	-\$271	-\$459	-\$1,462	-\$197	-\$101	-\$12
2541050 Total					-\$3,461	-\$56	-\$904	-\$271	-\$459	-\$1,462	-\$197	-\$101	-\$12
Grand Total					\$30,256	\$768	\$12,323	\$4,067	\$7,072	\$24,818	\$3,198	\$1,575	\$187



Regulatory Assets (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	\$1,663	\$	\$	\$	\$	\$	\$	\$	\$1,663
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	\$8	\$	\$	\$	\$	\$	\$	\$	\$
1242000 Total					\$1,671	\$	\$	\$8	\$	\$	\$	\$	\$1,663
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	\$12	\$	\$	\$	\$	\$12	\$	\$	\$
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1242300 Total					\$12	\$	\$	\$	\$	\$12	\$	\$	\$
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243000 Total					\$	\$	\$	\$	\$	\$	\$	\$	\$
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	\$1	\$	\$	\$	\$	\$	\$	\$	\$1
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243200 Total					\$1	\$	\$	\$	\$	\$	\$	\$	\$1
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243300 Total					\$	\$	\$	\$	\$	\$	\$	\$	\$
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1243400 Total					\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	\$102	\$	\$	\$	\$	\$	\$	\$	\$102
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	\$271	\$	\$	\$	\$271	\$	\$	\$	\$
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	\$19	\$	\$19	\$	\$	\$	\$	\$	\$
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244100 Total					\$392	\$	\$19	\$	\$271	\$	\$	\$	\$102
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244200 Total					\$	\$	\$	\$	\$	\$	\$	\$	\$
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1244300 Total					\$	\$	\$	\$	\$	\$	\$	\$	\$
1244500	HOME COMFORT	0	HOME COMFORT	CA	\$15	\$15	\$	\$	\$	\$	\$	\$	\$
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	\$6	\$	\$	\$	\$	\$	\$	\$	\$6
1244500	HOME COMFORT	0	HOME COMFORT	SO	-\$4	\$	-\$1	\$	-\$1	-\$2	\$	\$	\$
1244500	HOME COMFORT	0	HOME COMFORT	WA	\$35	\$	\$35	\$	\$	\$	\$	\$	\$
1244500 Total					\$52	\$15	-\$1	\$35	-\$1	-\$2	\$	\$	\$6
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	\$18	\$	\$	\$	\$	\$	\$	\$	\$18
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	\$1	\$	\$	\$	\$1	\$	\$	\$	\$
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	\$4	\$	\$	\$	\$	\$	\$	\$	\$
1244900 Total					\$23	\$	\$	\$	\$1	\$	\$	\$	\$18
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	\$20	\$20	\$	\$	\$	\$	\$	\$	\$
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-\$20	\$	\$	\$	\$	\$	\$	\$	-\$20
1245300 Total					\$	\$20	\$	\$	\$	\$	\$	\$	-\$20
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	\$	\$	\$	\$	\$	\$	\$	\$	\$
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	\$7	\$	\$	\$	\$	\$	\$	\$	\$7
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-\$4	\$	\$	\$	\$	-\$4	\$	\$	\$
1245400 Total					\$2	\$	\$	\$	\$	-\$4	\$	\$	\$7
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	\$362	\$362	\$	\$	\$	\$	\$	\$	\$
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	\$19	\$	\$	\$	\$	\$19	\$	\$	\$
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	-\$6,998	\$	\$	\$	\$	\$	\$	\$	-\$6,998
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	\$4,621	\$	\$	\$	\$4,621	\$	\$	\$	\$
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	\$1,914	\$	\$1,914	\$	\$	\$	\$	\$	\$
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	\$117	\$	\$	\$	\$	\$117	\$	\$	\$
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	\$5	\$	\$	\$	\$	\$	\$5	\$	\$
1247000 Total					\$39	\$362	\$	\$1,914	\$117	\$4,621	\$19	\$5	-\$6,998
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	-\$36	\$	\$	\$	\$	\$	\$	\$	-\$36
1247100 Total					-\$36	\$	\$	\$	\$	\$	\$	\$	-\$36
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	-\$1	-\$1	\$	\$	\$	\$	\$	\$	\$
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-\$13	\$	\$	\$	\$	-\$13	\$	\$	\$
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-\$71	\$	\$	\$	\$	\$	\$	\$	-\$71
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-\$101	\$	\$	\$	\$	-\$101	\$	\$	\$
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-\$2	\$	\$	-\$2	\$	\$	\$	\$	\$
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1249000 Total					-\$188	-\$1	\$	-\$2	\$	-\$101	-\$13	\$	-\$71
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	\$1,170	\$19	\$306	\$92	\$155	\$494	\$66	\$4	\$
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	-\$1,165	-\$19	-\$304	-\$91	-\$154	-\$492	-\$66	-\$34	-\$4



Regulatory Assets (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1822200 UNRECOVER-TROJAN	185803 UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	\$1,383		\$22	\$360	\$108	\$184	\$584	\$79	\$40	\$5	\$
1822200 UNRECOVER-TROJAN	185804 UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	\$1,375		-\$22	-\$358	-\$108	-\$183	-\$581	-\$78	-\$40	-\$5	\$
1822200 Total			\$13		\$	\$3	\$1	\$2	\$5	\$1	\$	\$	\$
1822230 UNRECOVER-TRJ-WA GEN	185808 UNREC PLANT TROJAN - WA	WA	-\$2		\$	\$	-\$2	\$	\$	\$	\$	\$	\$
1822230 Total			-\$2		\$	\$	-\$2	\$	\$	\$	\$	\$	\$
1822240 UNRECOVER-OR GEN	185809 UNREC PLANT TROJAN - OR	OR	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1822240 Total			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1822600 UNRECOVER-TRAIL MTN	187058 Trail Mountain Mine Closure Costs	SE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1822600 UNRECOVER-TRAIL MTN	187059 TRAIL MTN MINE UNRECOVERED INVEST	SE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1822600 Total			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1822700 UNRECOVER-POWERDALE	185821 UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1822700 Total			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823000 DSR REGULATORY ASSET	101218 ENERGY FINANSWER - UT 1996	UT	\$12		\$	\$	\$	\$	\$12	\$	\$	\$	\$
1823000 Total			\$12		\$	\$	\$	\$	\$12	\$	\$	\$	\$
1823020 IDAI COSTS -NO CALIF	187001 IDAI COSTS - NO. CA DIRECT ACCESS	CA	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823020 Total			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187002 OREGON DIRECT ACCESS	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187111 SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187743 SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187744 SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187764 IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187765 IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187766 IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187767 IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187768 IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 OR DIR ACC	187769 IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823040 Total			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823870 DEFERRED PENSION	187104 FAS 87/88 PENSION UT	UT	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823870 DEFERRED PENSION	187601 Contra Pension Reg Asset MMT & CTG - WY	WYP	\$832		\$	\$	\$	-\$832	\$	\$	\$	\$	\$
1823870 DEFERRED PENSION	187623 Reg Asset - Post-Ret MMT - WY	WYP	\$154		\$	\$	\$	\$154	\$	\$	\$	\$	\$
1823870 Total			-\$678		\$	\$	\$	-\$678	\$	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102103 UTAH METALS CLEANUP	SO	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102104 ASTORIA YOUNGS BAY CLEANUP	SO	\$1		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102105 D-SM RETAIL MINOR SITES	SO	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102191 ASTORIA YOUNGS BAY CLEANUP	SO	\$64		\$1	\$18	\$5	\$8	\$27	\$3	\$2	\$	\$
1823910 ENVIR CST UNDR AMORT	102193 UTAH METALS CLEANUP	SO	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102194 DSM RETAIL MINOR SITES	SO	\$26		\$1	\$7	\$2	\$3	\$11	\$1	\$1	\$	\$
1823910 ENVIR CST UNDR AMORT	102324 DSM RETAIL MINOR SITES	SO	\$38		\$11	\$11	\$3	\$4	\$8	\$2	\$1	\$	\$
1823910 ENVIR CST UNDR AMORT	102325 ASTORIA YOUNGS BAY CLEANUP	SO	\$19		\$	\$5	\$1	\$2	\$8	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102326 UTAH METALS CLEANUP	SO	\$5		\$	\$2	\$	\$1	\$2	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102463 D-SM RETAIL MINOR SITES	SO	\$53		\$1	\$18	\$5	\$7	\$27	\$3	\$2	\$	\$
1823910 ENVIR CST UNDR AMORT	102464 ASTORIA YOUNGS BAY CLEANUP	SO	\$3		\$	\$2	\$1	\$1	\$4	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102467 THIRD WEST SUBSTATION CLEANUP	SO	\$1,147		\$26	\$318	\$89	\$136	\$484	\$63	\$28	\$	\$
1823910 ENVIR CST UNDR AMORT	102477 SALT LAKE CITY AUTO	SO	\$10		\$	\$3	\$1	\$4	\$	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102570 D-SM RETAIL MINOR SITES	SO	\$5,452		\$123	\$1,511	\$421	\$646	\$2,300	\$298	\$139	\$1,147	\$
1823910 ENVIR CST UNDR AMORT	102571 SALT LAKE CITY AUTO	SO	\$3		\$	\$	\$1	\$	\$	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102584 WASHINGTON NON-DEFERRED COSTS	WA	-\$889		\$	\$	-\$689	\$	\$	\$	\$	\$	\$
1823910 ENVIR CST UNDR AMORT	102661 ASTORIA YOUNG BAY CLEANUP	SO	\$813		\$18	\$225	\$63	\$96	\$343	\$44	\$21	\$	\$
1823910 ENVIR CST UNDR AMORT	102771 ENVIRONMENTAL COST UNDER AMORTIZATION	SO	\$1,163		\$26	\$322	\$90	\$138	\$490	\$63	\$30	\$3	\$
1823910 Total			\$8,125		\$200	\$2,443	-\$8	\$1,044	\$3,718	\$481	\$224	\$22	\$
1823920 DSR COSTS AMORTIZED	101185 IND FINANSWER 96	UT	\$5		\$	\$	\$	\$	\$5	\$	\$	\$	\$
1823920 DSR COSTS AMORTIZED	101190 COMM BUILDING 96	UT	\$1		\$	\$	\$	\$	\$1	\$	\$	\$	\$
1823920 DSR COSTS AMORTIZED	101946 INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920 DSR COSTS AMORTIZED	101948 SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920 DSR COSTS AMORTIZED	102030 ENERGY FINANSWER - WASHINGTON	OTHER	\$4,425		\$	\$	\$	\$	\$	\$	\$	\$	\$4,425
1823920 DSR COSTS AMORTIZED	102032 INDUSTRIAL FINANSWER - WASHINGTON	OTHER	\$21,418		\$	\$	\$	\$	\$	\$	\$	\$	\$21,418
1823920 DSR COSTS AMORTIZED	102033 LOW INCOME - WASHINGTON	OTHER	\$7,013		\$	\$	\$	\$	\$	\$	\$	\$	\$7,013
1823920 DSR COSTS AMORTIZED	102034 SELF AUDIT - WASHINGTON	OTHER	\$14		\$	\$	\$	\$	\$	\$	\$	\$	\$14
1823920 DSR COSTS AMORTIZED	102036 COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	\$788		\$	\$	\$	\$	\$	\$	\$	\$	\$788
1823920 DSR COSTS AMORTIZED	102037 INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	\$13		\$	\$	\$	\$	\$	\$	\$	\$	\$13
1823920 DSR COSTS AMORTIZED	102038 COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	\$624		\$	\$	\$	\$	\$	\$	\$	\$	\$624
1823920 DSR COSTS AMORTIZED	102039 INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	\$88		\$	\$	\$	\$	\$	\$	\$	\$	\$88
1823920 DSR COSTS AMORTIZED	102040 NEEA - WASHINGTON	OTHER	\$5,325		\$	\$	\$	\$	\$	\$	\$	\$	\$5,325
1823920 DSR COSTS AMORTIZED	102043 ENERGY CODE DEVELOPMENT	OTHER	\$2		\$	\$	\$	\$	\$	\$	\$	\$	\$2
1823920 DSR COSTS AMORTIZED	102044 HOME COMFORT - WASHINGTON	OTHER	\$159		\$	\$	\$	\$	\$	\$	\$	\$	\$159
1823920 DSR COSTS AMORTIZED	102045 WEATHERIZATION - WASHINGTON	OTHER	\$22		\$	\$	\$	\$	\$	\$	\$	\$	\$22
1823920 DSR COSTS AMORTIZED	102046 HASSLE FREE	OTHER	\$41		\$	\$	\$	\$	\$	\$	\$	\$	\$41
1823920 DSR COSTS AMORTIZED	102067 COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$



Regulatory Assets (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	\$2			\$2					
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	\$5			\$5					
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP									
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU									
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	\$1,183							\$1,183	
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$24							\$24	
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-\$58,386							-\$58,386	
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$1,280							\$1,280	
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	\$1,353							\$1,353	
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	\$4,202							\$4,202	
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	\$848							\$848	
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER									
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$498							\$498	
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$82							\$82	
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	\$2								
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	\$7			\$7					
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP									
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP									
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	\$527							\$527	
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	\$18							\$18	
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	\$71							\$71	
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	\$115							\$115	
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	\$28							\$28	
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	\$2,979							\$2,979	
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	\$24							\$24	
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	\$1					\$1			
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	\$1,509							\$1,509	
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$2,701							\$2,701	
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	\$460							\$460	
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	\$2,564							\$2,564	
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	\$1,187							\$1,187	
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$895							\$895	
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	\$13							\$13	
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	\$1,542							\$1,542	
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$1,658							\$1,658	
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$191							\$191	
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	\$14							\$14	
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-\$27							-\$27	
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP									
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	\$10			\$10					
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP									
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	-\$3,448							-\$3,448	
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	\$4							\$4	
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$7							\$7	
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	\$22							\$22	
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	\$3,581							\$3,581	
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	\$2,910							\$2,910	
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	\$3,026							\$3,026	
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	\$1,547							\$1,547	
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	\$285							\$285	
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-\$1							-\$1	
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	\$1,227							\$1,227	
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	\$2,562							\$2,562	
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	\$230							\$230	
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	\$51							\$51	
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	\$54							\$54	
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	\$89							\$89	
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	\$129							\$129	
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - IDU/UT 2004	IDU	\$3					\$3			
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	\$6			\$6					
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	\$15			\$15					
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP									
1823920	DSR COSTS AMORTIZED	102443	RESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	\$561							\$561	
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$76							\$76	
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	\$4,349							\$4,349	



Regulatory Assets (Actuals)
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 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	\$1,607								\$1,607
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$446								\$446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$146								\$146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-\$269,363								-\$269,363
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	\$2								\$2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	\$23								\$23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$1								\$1
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2								\$2
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2								\$2
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$3								\$3
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	\$9								\$9
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$2								\$2
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2								\$2
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$1								\$1
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$21								\$21
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	\$48								\$48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM - UTAH - 2005	OTHER	\$3,306								\$3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$3,060								\$3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	\$2,347								\$2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$65								\$65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	\$223								\$223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	\$1,476								\$1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	\$3,485								\$3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$60								\$60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	\$50								\$50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	\$67								\$67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	\$103								\$103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$944								\$944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,967								\$1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$421								\$421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$105								\$105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	\$36								\$36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	\$3					\$3			\$3
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	\$11					\$11			\$11
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	\$					\$			\$
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	\$					\$			\$
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	\$					\$			\$
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	\$53								\$53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	\$3								\$3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	\$1					\$1			\$1
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	\$3					\$3			\$3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	\$119								\$119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	\$3,752								\$3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	\$8,624								\$8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	\$1,499								\$1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	\$2,187								\$2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	\$2,748								\$2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	\$65								\$65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	\$122								\$122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	\$1,848								\$1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	\$2,469								\$2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	\$536								\$536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	\$211								\$211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	\$8								\$8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	\$								\$
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	\$241								\$241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	\$4,769								\$4,769
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	\$8					\$8			\$8
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-\$21,217								-\$21,217
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	\$					\$			\$
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	\$3					\$3			\$3
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	\$2					\$2			\$2
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	\$2					\$2			\$2
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	\$2					\$2			\$2
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	\$					\$			\$
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	\$1					\$1			\$1
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	\$2					\$2			\$2
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	\$6					\$6			\$6
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	\$3					\$3			\$3



Regulatory Assets (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	\$2			\$2					
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$5,982							\$5,982	
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	\$883							\$883	
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	\$1,952							\$1,952	
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	\$3,369							\$3,369	
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	\$117							\$117	
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	\$50							\$50	
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	\$3,399							\$3,399	
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	\$61							\$61	
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	\$108							\$108	
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,936							\$1,936	
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,277							\$3,277	
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$968							\$968	
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$187							\$187	
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	\$277							\$277	
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	\$3,034							\$3,034	
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	\$								
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	\$4			\$4					
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	\$5			\$5					
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	\$5			\$5					
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	\$2			\$2					
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	\$1			\$1					
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	\$			\$					
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	\$2			\$2					
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	\$3			\$3					
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	\$7,175							\$7,175	
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	\$526							\$526	
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	\$3,466							\$3,466	
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	\$4,289							\$4,289	
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	\$127							\$127	
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	\$50							\$50	
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	\$2,570							\$2,570	
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	\$83							\$83	
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	\$126							\$126	
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	\$1,664							\$1,664	
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$3,791							\$3,791	
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$1,133							\$1,133	
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$1,053							\$1,053	
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	\$4							\$4	
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	\$762							\$762	
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	\$7,817							\$7,817	
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	\$								
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$9,817							\$9,817	
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	\$500							\$500	
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	\$2,532							\$2,532	
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	\$5,215							\$5,215	
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	\$162							\$162	
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	\$50							\$50	
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	\$2,339							\$2,339	
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	\$53							\$53	
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	\$72							\$72	
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,446							\$1,446	
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,258							\$3,258	
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$776							\$776	
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$947							\$947	
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	\$2,732							\$2,732	
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	\$25,439							\$25,439	
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	\$21							\$21	
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	\$96							\$96	
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	\$140							\$140	
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	\$439							\$439	
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	\$86							\$86	
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$139							\$139	
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$59							\$59	
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	\$5							\$5	



Regulatory Assets (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	\$12	\$	\$	\$	\$	\$	\$	\$	\$12	\$
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	\$2	\$	\$	\$	\$	\$	\$	\$	\$2	\$
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	\$2	\$	\$	\$	\$	\$	\$	\$	\$2	\$
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$236	\$	\$	\$	\$	\$	\$	\$	\$236	\$
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$34	\$	\$	\$	\$	\$	\$	\$	\$34	\$
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	\$40	\$	\$	\$	\$	\$	\$	\$	\$40	\$
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	\$34	\$	\$	\$	\$	\$	\$	\$	\$34	\$
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-\$3,401	\$	\$	\$	\$	\$	\$	\$	-\$3,401	\$
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-\$2,182	\$	\$	\$	\$	\$	\$	\$	-\$2,182	\$
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-\$2,716	\$	\$	\$	\$	\$	\$	\$	-\$2,716	\$
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	\$571	\$	\$	\$	\$	\$	\$	\$	\$571	\$
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$4,836	\$	\$	\$	\$	\$	\$	\$	\$4,836	\$
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	\$1,490	\$	\$	\$	\$	\$	\$	\$	\$1,490	\$
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	\$3,246	\$	\$	\$	\$	\$	\$	\$	\$3,246	\$
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	\$4,524	\$	\$	\$	\$	\$	\$	\$	\$4,524	\$
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	\$258	\$	\$	\$	\$	\$	\$	\$	\$258	\$
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	\$50	\$	\$	\$	\$	\$	\$	\$	\$50	\$
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	\$2,370	\$	\$	\$	\$	\$	\$	\$	\$2,370	\$
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	\$187	\$	\$	\$	\$	\$	\$	\$	\$187	\$
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	\$330	\$	\$	\$	\$	\$	\$	\$	\$330	\$
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$2,605	\$	\$	\$	\$	\$	\$	\$	\$2,605	\$
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$4,107	\$	\$	\$	\$	\$	\$	\$	\$4,107	\$
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,019	\$	\$	\$	\$	\$	\$	\$	\$1,019	\$
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$986	\$	\$	\$	\$	\$	\$	\$	\$986	\$
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	\$2,513	\$	\$	\$	\$	\$	\$	\$	\$2,513	\$
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	\$16,876	\$	\$	\$	\$	\$	\$	\$	\$16,876	\$
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	\$1,485	\$	\$	\$	\$	\$	\$	\$	\$1,485	\$
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	\$11	\$	\$	\$	\$	\$	\$	\$	\$11	\$
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	\$669	\$	\$	\$	\$	\$	\$	\$	\$669	\$
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	\$176	\$	\$	\$	\$	\$	\$	\$	\$176	\$
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	\$740	\$	\$	\$	\$	\$	\$	\$	\$740	\$
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	\$49	\$	\$	\$	\$	\$	\$	\$	\$49	\$
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$65	\$	\$	\$	\$	\$	\$	\$	\$65	\$
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$127	\$	\$	\$	\$	\$	\$	\$	\$127	\$
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	\$3	\$	\$	\$	\$	\$	\$	\$	\$3	\$
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	\$12	\$	\$	\$	\$	\$	\$	\$	\$12	\$
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP - WY-2010 CAT2	OTHER	\$587	\$	\$	\$	\$	\$	\$	\$	\$587	\$
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	\$55	\$	\$	\$	\$	\$	\$	\$	\$55	\$
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	\$186	\$	\$	\$	\$	\$	\$	\$	\$186	\$
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	\$125	\$	\$	\$	\$	\$	\$	\$	\$125	\$
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	\$1	\$	\$	\$	\$	\$	\$	\$	\$1	\$
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	\$3	\$	\$	\$	\$	\$	\$	\$	\$3	\$
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	\$360	\$	\$	\$	\$	\$	\$	\$	\$360	\$
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	\$3	\$	\$	\$	\$	\$	\$	\$	\$3	\$
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	\$19	\$	\$	\$	\$	\$	\$	\$	\$19	\$
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	\$2	\$	\$	\$	\$	\$	\$	\$	\$2	\$
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install -WY-2011 CAT2	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	\$18	\$	\$	\$	\$	\$	\$	\$	\$18	\$
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$2,540	\$	\$	\$	\$	\$	\$	\$	\$2,540	\$
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	\$532	\$	\$	\$	\$	\$	\$	\$	\$532	\$
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	\$1,232	\$	\$	\$	\$	\$	\$	\$	\$1,232	\$
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	\$1,884	\$	\$	\$	\$	\$	\$	\$	\$1,884	\$
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	\$135	\$	\$	\$	\$	\$	\$	\$	\$135	\$
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	\$765	\$	\$	\$	\$	\$	\$	\$	\$765	\$
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	\$68	\$	\$	\$	\$	\$	\$	\$	\$68	\$
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	\$128	\$	\$	\$	\$	\$	\$	\$	\$128	\$
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,495	\$	\$	\$	\$	\$	\$	\$	\$1,495	\$
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,967	\$	\$	\$	\$	\$	\$	\$	\$1,967	\$
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$601	\$	\$	\$	\$	\$	\$	\$	\$601	\$
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$209	\$	\$	\$	\$	\$	\$	\$	\$209	\$
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	\$808	\$	\$	\$	\$	\$	\$	\$	\$808	\$
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	\$5,569	\$	\$	\$	\$	\$	\$	\$	\$5,569	\$
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	\$722	\$	\$	\$	\$	\$	\$	\$	\$722	\$
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	\$16	\$	\$	\$	\$	\$	\$	\$	\$16	\$
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	\$238	\$	\$	\$	\$	\$	\$	\$	\$238	\$



Regulatory Assets (Actuals)
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY-2011 CAT1	OTHER	\$70								\$70
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	\$541								\$541
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	\$13								\$13
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$35								\$35
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$67								\$67
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	\$2								\$2
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	\$108								\$108
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP - WY-2011 CAT2	OTHER	\$358								\$358
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	\$25								\$25
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	\$21								\$21
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	\$31								\$31
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	\$1								\$1
1823920	DSR COSTS AMORTIZED	103214	Self Direct - Industrial Wy-2011 CAT2	OTHER	\$4								\$4
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	\$94								\$94
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	\$22								\$22
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	\$41								\$41
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	\$11								\$11
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	\$1								\$1
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	\$								\$
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	\$								\$
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	\$6								\$6
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	\$8								\$8
1823920 Total					-\$36,761			\$127	\$6	\$48			-\$36,942
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU									
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU									
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU									
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU									
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU									
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU									
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	\$16					\$16			
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	\$1					\$1			
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU									
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	\$1					\$1			
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU									
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	\$1					\$1			
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	\$4					\$4			
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU									
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ - IDU 2000"	IDU									
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	\$39					\$39			
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	\$9					\$9			
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	\$1					\$1			
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	\$4					\$4			
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	\$12					\$12			
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	\$1					\$1			
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	\$56					\$56			
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU									
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU									
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	\$1					\$1			
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU									
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	\$74					\$74			
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	\$2					\$2			
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	\$3					\$3			
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	\$5					\$5			
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU									
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	\$72					\$72			
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	\$5					\$5			
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	\$159					\$159			
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU									
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	\$108					\$108			
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	\$46					\$46			
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	\$21					\$21			
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	\$95					\$95			
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU									
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	\$136					\$136			
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	\$3					\$3			
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	\$28					\$28			
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	\$32					\$32			
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	\$141					\$141			
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU									



Regulatory Assets (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	\$207	\$	\$	\$	\$	\$	\$207	\$	\$
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	\$1	\$	\$	\$	\$	\$	\$1	\$	\$
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	\$3	\$	\$	\$	\$	\$	\$3	\$	\$
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	\$144	\$	\$	\$	\$	\$	\$144	\$	\$
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	\$359	\$	\$	\$	\$	\$	\$359	\$	\$
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	\$361	\$	\$	\$	\$	\$	\$361	\$	\$
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	\$2	\$	\$	\$	\$	\$	\$2	\$	\$
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	\$143	\$	\$	\$	\$	\$	\$143	\$	\$
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	\$117	\$	\$	\$	\$	\$	\$117	\$	\$
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	\$47	\$	\$	\$	\$	\$	\$47	\$	\$
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	\$246	\$	\$	\$	\$	\$	\$246	\$	\$
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	\$103	\$	\$	\$	\$	\$	\$103	\$	\$
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTU ID-UT 2007	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	\$4	\$	\$	\$	\$	\$	\$	\$4	\$
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanser ID - 2007	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	\$846	\$	\$	\$	\$	\$	\$	\$846	\$
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	\$101	\$	\$	\$	\$	\$	\$	\$101	\$
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	\$361	\$	\$	\$	\$	\$	\$	\$361	\$
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	\$123	\$	\$	\$	\$	\$	\$	\$123	\$
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$61	\$	\$	\$	\$	\$	\$	\$61	\$
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$120	\$	\$	\$	\$	\$	\$	\$120	\$
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	\$275	\$	\$	\$	\$	\$	\$	\$275	\$
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$229	\$	\$	\$	\$	\$	\$	\$229	\$
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	\$19	\$	\$	\$	\$	\$	\$	\$19	\$
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	\$102	\$	\$	\$	\$	\$	\$	\$102	\$
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	\$3,127	\$	\$	\$	\$	\$	\$	\$3,127	\$
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	\$165	\$	\$	\$	\$	\$	\$	\$165	\$
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	\$317	\$	\$	\$	\$	\$	\$	\$317	\$
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	\$113	\$	\$	\$	\$	\$	\$	\$113	\$
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	\$108	\$	\$	\$	\$	\$	\$	\$108	\$
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	\$58	\$	\$	\$	\$	\$	\$	\$58	\$
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	\$268	\$	\$	\$	\$	\$	\$	\$268	\$
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	\$490	\$	\$	\$	\$	\$	\$	\$490	\$
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	\$17	\$	\$	\$	\$	\$	\$	\$17	\$
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	\$9	\$	\$	\$	\$	\$	\$	\$9	\$
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	\$33	\$	\$	\$	\$	\$	\$	\$33	\$
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	\$50	\$	\$	\$	\$	\$	\$	\$50	\$
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	\$309	\$	\$	\$	\$	\$	\$	\$309	\$
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	\$3,816	\$	\$	\$	\$	\$	\$	\$3,816	\$
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	\$198	\$	\$	\$	\$	\$	\$	\$198	\$
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	\$287	\$	\$	\$	\$	\$	\$	\$287	\$
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	\$108	\$	\$	\$	\$	\$	\$	\$108	\$
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$190	\$	\$	\$	\$	\$	\$	\$190	\$
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$74	\$	\$	\$	\$	\$	\$	\$74	\$
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	\$807	\$	\$	\$	\$	\$	\$	\$807	\$
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$594	\$	\$	\$	\$	\$	\$	\$594	\$
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	\$47	\$	\$	\$	\$	\$	\$	\$47	\$
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	\$322	\$	\$	\$	\$	\$	\$	\$322	\$
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	\$4,283	\$	\$	\$	\$	\$	\$	\$4,283	\$
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	\$134	\$	\$	\$	\$	\$	\$	\$134	\$
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	\$166	\$	\$	\$	\$	\$	\$	\$166	\$
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$513	\$	\$	\$	\$	\$	\$	\$513	\$
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$107	\$	\$	\$	\$	\$	\$	\$107	\$
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	\$637	\$	\$	\$	\$	\$	\$	\$637	\$
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$1,305	\$	\$	\$	\$	\$	\$	\$1,305	\$
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	\$9	\$	\$	\$	\$	\$	\$	\$9	\$
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	\$56	\$	\$	\$	\$	\$	\$	\$56	\$
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	\$31	\$	\$	\$	\$	\$	\$	\$31	\$
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	\$194	\$	\$	\$	\$	\$	\$	\$194	\$
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	\$45	\$	\$	\$	\$	\$	\$	\$45	\$
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$233	\$	\$	\$	\$	\$	\$	\$233	\$
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$38	\$	\$	\$	\$	\$	\$	\$38	\$
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	\$207	\$	\$	\$	\$	\$	\$	\$207	\$
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$327	\$	\$	\$	\$	\$	\$	\$327	\$
1823930 Total					\$24,844	\$	\$	\$	\$	\$	\$2,810	\$	\$22,035
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	\$1	\$	\$	\$	\$	\$	\$	\$	\$
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	\$	\$	\$	\$	\$	\$	\$	\$	\$



Regulatory Assets (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823940	DSR CARRYING CHARGES 102146	UT CARRYING CHARGE - 2001/2002	OTHER	\$4,889									\$4,889
1823940	DSR CARRYING CHARGES 102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	\$-680									\$-680
1823940	DSR CARRYING CHARGES 102766	DSR CARRYING CHARGES	IDU	\$158					\$158				\$158
1823940	DSR CARRYING CHARGES 103140	Wy DSM - Cat1 - Carrying Charges	OTHER	\$-61									\$-61
1823940	DSR CARRYING CHARGES 103141	Wy DSM - Cat2 - Carrying Charges	OTHER	\$-36									\$-36
1823940	DSR CARRYING CHARGES 103142	Wy DSM - Cat3 - Carrying Charges	OTHER	\$-52									\$-52
1823940	DSR CARRYING CHARGES 103279	CA CARRYING CHRG LIEE - 2011	OTHER	\$-9									\$-9
1823940 Total				\$4,209					\$158				\$4,051
1823960	DSR DEF NET LOST REV 101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	\$5				\$5					\$5
1823960	DSR DEF NET LOST REV 101675	NET LOST REVN 12000	UT	\$				\$					\$
1823960	DSR DEF NET LOST REV 101683	NET LOST REVN COMM	UT	\$11				\$11					\$11
1823960	DSR DEF NET LOST REV 101684	NET LOST REVN COMM	UT	\$4				\$4					\$4
1823960	DSR DEF NET LOST REV 101687	NET LOST REVN IND	UT	\$1				\$1					\$1
1823960	DSR DEF NET LOST REV 101688	NET LOST REVN IND	UT	\$1				\$1					\$1
1823960	DSR DEF NET LOST REV 101691	NET LOST EF RETRO	UT	\$3				\$3					\$3
1823960	DSR DEF NET LOST REV 101692	NET LOST EF RETRO	UT	\$4				\$4					\$4
1823960	DSR DEF NET LOST REV 101695	NET LOST EF CUSTOM	UT	\$5				\$5					\$5
1823960	DSR DEF NET LOST REV 101696	NET LOST EF CUSTOM	UT	\$13				\$13					\$13
1823960	DSR DEF NET LOST REV 101697	NET LOST EF PRESCRIPT	UT	\$				\$					\$
1823960	DSR DEF NET LOST REV 101698	NET LOST EF PRESCRIPT	UT	\$1				\$1					\$1
1823960	DSR DEF NET LOST REV 101699	NET LOST EF COMMERCIAL	UT	\$				\$					\$
1823960	DSR DEF NET LOST REV 101700	NET LOST EF COMMERCIAL	UT	\$8				\$8					\$8
1823960 Total				\$58				\$58					\$58
1823990	OTHR REG ASSET-N CST 138010	Reg Asset Current - Decom Costs	OTHER	\$26				\$26					\$26
1823990	OTHR REG ASSET-N CST 138020	Reg Asset Current - DSM	OTHER	\$334				\$334					\$334
1823990	OTHR REG ASSET-N CST 138030	Reg Asset Current - OR SB 408	OTHER	\$528				\$528					\$528
1823990	OTHR REG ASSET-N CST 138040	Reg Asset Current - New Res/Renewables	OTHER	\$234				\$234					\$234
1823990	OTHR REG ASSET-N CST 138050	Reg Asset Current - Def Net Power Costs	OTHER	\$4,274				\$4,274					\$4,274
1823990	OTHR REG ASSET-N CST 138060	Reg Asset Current - BPA Balancing Accts	OTHER	\$100				\$100					\$100
1823990	OTHR REG ASSET-N CST 138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	\$-7				\$-7					\$-7
1823990	OTHR REG ASSET-N CST 138080	Reg Asset Current - Transition Severance	OTHER	\$74				\$74					\$74
1823990	OTHR REG ASSET-N CST 138090	Reg Asset Current - Solar Feed-In	OTHER	\$79				\$79					\$79
1823990	OTHR REG ASSET-N CST 138190	Reg Asset Current - Other	OTHER	\$39				\$39					\$39
1823990	OTHR REG ASSET-N CST 186095	RegA - DSM - Recl to Curr	OTHER	\$-334				\$-334					\$-334
1823990	OTHR REG ASSET-N CST 186099	Regulatory Asset - Balance Reclass	OTHER	\$11,526				\$11,526					\$11,526
1823990	OTHR REG ASSET-N CST 186100	Calif Alternative Rate for Energy (CARE)	OTHER	\$63				\$63					\$63
1823990	OTHR REG ASSET-N CST 186501	Powerdale Hydro Decom Reg Asset - CA	CA	\$41	\$41			\$					\$
1823990	OTHR REG ASSET-N CST 186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	\$281				\$281					\$281
1823990	OTHR REG ASSET-N CST 186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	\$232		\$232		\$					\$
1823990	OTHR REG ASSET-N CST 186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	\$770			\$770	\$					\$
1823990	OTHR REG ASSET-N CST 186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	\$9				\$9		\$9			\$9
1823990	OTHR REG ASSET-N CST 186595	RegA - Decom Costs - Recl to Curr	OTHER	\$-26				\$-26					\$-26
1823990	OTHR REG ASSET-N CST 187003	RETAIL ACCESS PROJECT - INC	OTHER	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	\$6,828	\$111	\$1,809	\$541	\$893	\$2,896	\$382	\$195		\$
1823990	OTHR REG ASSET-N CST 187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$500			\$500	\$					\$
1823990	OTHR REG ASSET-N CST 187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	\$			\$	\$					\$
1823990	OTHR REG ASSET-N CST 187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$			\$	\$					\$
1823990	OTHR REG ASSET-N CST 187070	Trail Mtn Mine Costs - Deseret Settlements	SE	\$			\$	\$					\$
1823990	OTHR REG ASSET-N CST 187090	REGULATORY ASSET - FEDERAL INT EXP	UT	\$1,984				\$1,984					\$1,984
1823990	OTHR REG ASSET-N CST 187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	\$530				\$530					\$530
1823990	OTHR REG ASSET-N CST 187092	Reg Asset - Federal Repair Interest (ID)	OTHER	\$227				\$227					\$227
1823990	OTHR REG ASSET-N CST 187095	Reg Asset - Medicare Subsidy	OTHER	\$14				\$14					\$14
1823990	OTHR REG ASSET-N CST 187096	Reg Asset - Tax Rev Req Adj-WY	WYU	\$98				\$98		\$98			\$98
1823990	OTHR REG ASSET-N CST 187106	BSIP/SAP - UT	UT	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187108	SOFTWARE WRITE DOWN 1997 - UT	UT	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187109	SOFTWARE WRITE DOWN 1999 - UT	UT	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187110	TRANSITION TEAM COSTS - UT	UT	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187111	NOELL KEMPF CAP - UT	UT	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187112	P&M STRIKE AMORT - UT	UT	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187201	MAY 2000 TRANSITION PLAN COSTS - ID	CA	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187202	MAY 2000 TRANSITION PLAN COSTS - IA	IDU	\$				\$					\$
1823990	OTHR REG ASSET-N CST 187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	\$				\$					\$



Regulatory Assets (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823990	OTHR REG ASSET-N CST 187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP										
1823990	OTHR REG ASSET-N CST 187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU										
1823990	OTHR REG ASSET-N CST 187214	OR - MEHC Transition Service Costs	OTHER	\$1,900								\$1,900	
1823990	OTHR REG ASSET-N CST 187215	CA - MEHC Transition Severance Costs	CA	\$134									
1823990	OTHR REG ASSET-N CST 187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	\$331								\$331	
1823990	OTHR REG ASSET-N CST 187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	\$735								\$735	
1823990	OTHR REG ASSET-N CST 187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	\$4,333								\$4,333	
1823990	OTHR REG ASSET-N CST 187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	\$5,242								\$5,242	
1823990	OTHR REG ASSET-N CST 187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	\$260								\$260	
1823990	OTHR REG ASSET-N CST 187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	\$1,986								\$1,986	
1823990	OTHR REG ASSET-N CST 187245	RegA - Transition Severance - Recl to Cu	OTHER	-\$74								-\$74	
1823990	OTHR REG ASSET-N CST 187255	RegA - BPA Balancing Accts - Recl to Curr	OTHER	-\$100								-\$100	
1823990	OTHR REG ASSET-N CST 187300	CA - Jan 2010 Storm Costs	OTHER	\$662								\$662	
1823990	OTHR REG ASSET-N CST 187350	ID - Deferred Overburden Costs	OTHER	\$286								\$286	
1823990	OTHR REG ASSET-N CST 187351	WY - Deferred Overburden Costs	WYP	\$781				\$781					
1823990	OTHR REG ASSET-N CST 187358	Reg Asset - UT MPA Balancing Account	OTHER	\$1,912								\$1,912	
1823990	OTHR REG ASSET-N CST 187359	Reg Asset - UT Major Plant Additions	OTHER	\$6,336								\$6,336	
1823990	OTHR REG ASSET-N CST 187360	Reg Asset - WY Def Advertising Costs	OTHER	\$38								\$38	
1823990	OTHR REG ASSET-N CST 187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	\$631								\$631	
1823990	OTHR REG ASSET-N CST 187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-\$127								-\$127	
1823990	OTHR REG ASSET-N CST 187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	\$9								\$9	
1823990	OTHR REG ASSET-N CST 187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-\$79								-\$79	
1823990	OTHR REG ASSET-N CST 187495	RegA - Other - Recl to Curr	OTHER	-\$39								-\$39	
1823990	OTHR REG ASSET-N CST 187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER										
1823990	OTHR REG ASSET-N CST 187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER										
1823990	OTHR REG ASSET-N CST 187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER										
1823990	OTHR REG ASSET-N CST 187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER										
1823990	OTHR REG ASSET-N CST 187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER										
1823990	OTHR REG ASSET-N CST 187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER										
1823990	OTHR REG ASSET-N CST 187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	\$27								\$27	
1823990	OTHR REG ASSET-N CST 187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	-\$143								-\$143	
1823990	OTHR REG ASSET-N CST 187891	Deferral of Excess RECs in Rates - UT	OTHER	\$93								\$93	
1823990	OTHR REG ASSET-N CST 187892	Deferral of Excess RECs in Rates - WA	OTHER	\$117								\$117	
1823990	OTHR REG ASSET-N CST 187893	Deferral of Excess RECs in Rates - WY	OTHER	\$113								\$113	
1823990	OTHR REG ASSET-N CST 187902	UT - DEFERRED NET POWER COSTS	OTHER										
1823990	OTHR REG ASSET-N CST 187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER										
1823990	OTHR REG ASSET-N CST 187904	ID - DEFERRED NET POWER COSTS	OTHER										
1823990	OTHR REG ASSET-N CST 187905	CA - DEF NET POWER COSTS	OTHER	\$1,343								\$1,343	
1823990	OTHR REG ASSET-N CST 187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	\$991				\$991					
1823990	OTHR REG ASSET-N CST 187912	CONTRA - REGULATORY ASSETS	CA										
1823990	OTHR REG ASSET-N CST 187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	\$478				\$478					
1823990	OTHR REG ASSET-N CST 187920	OR-RCAC REV REQUIREMENT	OTHER	\$234								\$234	
1823990	OTHR REG ASSET-N CST 187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	\$13,500				\$13,500					
1823990	OTHR REG ASSET-N CST 187922	Reg Asset-RECs & SO2 Revenue Reg - WY	OTHER	\$620								\$620	
1823990	OTHR REG ASSET-N CST 187925	RegA - New Res/Renewables - Recl to Curr	OTHER	\$234								-\$234	
1823990	OTHR REG ASSET-N CST 187930	OR SB 408 REG ASSET	OTHER	\$8,277								\$8,277	
1823990	OTHR REG ASSET-N CST 187935	RegA - OR SB 408 - Recl to Curr	OTHER	-\$528								-\$528	
1823990	OTHR REG ASSET-N CST 187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-\$134								-\$134	
1823990	OTHR REG ASSET-N CST 187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-\$98								-\$98	
1823990	OTHR REG ASSET-N CST 187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	\$133								\$133	
1823990	OTHR REG ASSET-N CST 187951	DEFERRED COST OF TOU GUARANTEE	OR										
1823990	OTHR REG ASSET-N CST 187955	Delfd UT Ind Eval Fee	UT	\$32					\$32				
1823990	OTHR REG ASSET-N CST 187956	CA DEFERRED INTERVENOR FUNDING	OTHER	\$8								\$8	
1823990	OTHR REG ASSET-N CST 187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	-\$3								-\$3	
1823990	OTHR REG ASSET-N CST 187958	ID Deferred Intervenor Funding	IDU	\$66					\$66				
1823990	OTHR REG ASSET-N CST 187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	\$7								\$7	
1823990	OTHR REG ASSET-N CST 187970	DEFERRED NET POWER COSTS - WY 09	OTHER	\$272								\$272	
1823990	OTHR REG ASSET-N CST 187971	Deferred Net Power Costs - WY 10	OTHER	\$11,643								\$11,643	
1823990	OTHR REG ASSET-N CST 187972	Deferred Net Power Costs - WY 11	OTHER	\$19,605								\$19,605	
1823990	OTHR REG ASSET-N CST 187975	Reg Asset - CA ECAC	OTHER	\$601								\$601	
1823990	OTHR REG ASSET-N CST 187980	Deferred Net Power Costs - ID 09	OTHER	\$119								\$119	
1823990	OTHR REG ASSET-N CST 187981	Deferred Net Power Costs - ID 10	OTHER	\$9,986								\$9,986	
1823990	OTHR REG ASSET-N CST 187982	Deferred Net Power Costs - ID 11	OTHER	\$9,808								\$9,808	
1823990	OTHR REG ASSET-N CST 187985	Utah ECAM Regulatory Asset	OTHER	\$75,432								\$75,432	
1823990	OTHR REG ASSET-N CST 187988	Deferred Net Power Costs - OR	OTHER	\$1,546								\$1,546	
1823990	OTHR REG ASSET-N CST 187992	Contra Reg Asset - CA - Def NPC	OTHER	-\$131								-\$131	
1823990	OTHR REG ASSET-N CST 187993	Contra Reg Asset - ID - Def NPC	OTHER	-\$1,184								-\$1,184	
1823990	OTHR REG ASSET-N CST 187994	Contra Reg Asset - WY - Def NPC	OTHER	-\$4,357								-\$4,357	
1823990	OTHR REG ASSET-N CST 187995	Utah ECAM Regulatory Asset - Contra	OTHER	-\$46,724								-\$46,724	



Regulatory Assets (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Rect to Cur	OTHER	-\$4,274	\$	\$	\$	\$	\$	\$	\$	\$	\$	-\$4,274	\$
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	\$46	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$46	\$
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823990	OTHR REG ASSET-N CST	610005	SEC 174 94-98 7 99-00 RAR	OTHER	\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$1	\$
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	-\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	-\$1	\$
1823990 Total					\$150,871	\$286	\$2,042	\$15,311	\$3,143	\$4,912	\$730	\$302			\$124,145	\$
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-\$327	\$	-\$327	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823993 Total					-\$327	\$	-\$327	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-\$590	\$	\$	-\$590	\$	\$	\$	\$	\$	\$	\$	\$
1823994 Total					-\$590	\$	\$	-\$590	\$	\$	\$	\$	\$	\$	\$	\$
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-\$201	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823995 Total					-\$201	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets Accruals	OTHER	\$6,503	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$6,503	\$
1823999 Total					\$6,503	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$6,503	\$
Grand Total					\$158,045	\$882	\$4,159	\$16,686	\$3,756	\$13,496	\$4,045	\$535	\$22		\$114,465	\$



Depreciation Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl
1080000	AC PR DPR EL PL SR 3102000	SG	-\$2,697	-\$400	\$6,495	-\$1,941	-\$3,207	-\$10,395	-\$1,371	-\$701	-\$87	\$0	\$0
1080000	AC PR DPR EL PL SR 3103000	SG	-\$15,156	-\$246	-\$4,002	-\$1,196	-\$1,976	-\$6,405	-\$845	-\$432	-\$53	\$0	\$0
1080000	AC PR DPR EL PL SR 3110000	SG	-\$459,650	-\$7,473	\$121,352	-\$36,268	-\$59,917	-\$194,213	-\$25,617	-\$13,093	-\$1,616	\$0	\$0
1080000	AC PR DPR EL PL SR 3120000	SG	-\$1,371,705	-\$22,306	-\$362,223	-\$108,256	-\$178,846	-\$679,705	-\$76,464	-\$39,081	-\$4,824	\$0	\$0
1080000	AC PR DPR EL PL SR 3140000	SG	-\$385,288	-\$6,265	-\$101,742	-\$30,407	-\$50,235	-\$162,829	-\$21,477	-\$10,977	-\$1,355	\$0	\$0
1080000	AC PR DPR EL PL SR 3150000	SG	-\$194,979	-\$3,171	-\$51,488	-\$15,388	-\$25,422	-\$82,401	-\$10,869	-\$5,555	-\$686	\$0	\$0
1080000	AC PR DPR EL PL SR 3157000	SG	-\$34	-\$1	-\$9	-\$3	-\$4	-\$14	-\$2	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3160000	SG	-\$14,227	-\$231	-\$3,757	-\$1,123	-\$1,855	-\$6,013	-\$793	-\$405	-\$50	\$0	\$0
1080000	AC PR DPR EL PL SR 3302000	SG-P	-\$4,704	-\$76	-\$1,242	-\$371	-\$613	-\$1,988	-\$262	-\$134	-\$17	\$0	\$0
1080000	AC PR DPR EL PL SR 3302000	SG-U	-\$42	-\$11	-\$11	-\$3	-\$5	-\$18	-\$2	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3303000	SG-U	-\$113	-\$2	-\$30	-\$9	-\$15	-\$48	-\$6	-\$3	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3304000	SG-P	-\$159	-\$3	-\$42	-\$13	-\$21	-\$67	-\$9	-\$5	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3304000	SG-U	-\$74	-\$1	-\$19	-\$6	-\$10	-\$31	-\$4	-\$2	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3305000	SG-P	-\$206	-\$3	-\$54	-\$16	-\$27	-\$87	-\$11	-\$6	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3310000	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3310000	SG-U	-\$4,692	-\$76	-\$1,239	-\$370	-\$612	-\$1,983	-\$262	-\$134	-\$17	\$0	\$0
1080000	AC PR DPR EL PL SR 3311000	SG-P	-\$19,741	-\$321	-\$5,213	-\$1,568	-\$2,574	-\$8,343	-\$1,100	-\$562	-\$69	\$0	\$0
1080000	AC PR DPR EL PL SR 3311000	SG-U	-\$784	-\$13	-\$207	-\$62	-\$102	-\$331	-\$44	-\$22	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3312000	SG-P	-\$6,061	-\$99	-\$1,600	-\$478	-\$790	-\$2,561	-\$338	-\$173	-\$21	\$0	\$0
1080000	AC PR DPR EL PL SR 3312000	SG-U	-\$134	-\$2	-\$35	-\$11	-\$17	-\$57	-\$7	-\$4	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3313000	SG-P	-\$4,310	-\$70	-\$1,138	-\$340	-\$562	-\$1,822	-\$240	-\$123	-\$15	\$0	\$0
1080000	AC PR DPR EL PL SR 3313000	SG-U	-\$697	-\$11	-\$184	-\$65	-\$91	-\$295	-\$39	-\$20	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3320000	SG-P	-\$883	-\$14	-\$233	-\$70	-\$115	-\$373	-\$49	-\$25	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3320000	SG-U	-\$15,827	-\$257	-\$4,179	-\$1,249	-\$2,064	-\$6,889	-\$882	-\$451	-\$56	\$0	\$0
1080000	AC PR DPR EL PL SR 3321000	SG-P	-\$114,964	-\$1,870	-\$30,358	-\$9,073	-\$14,989	-\$48,586	-\$6,409	-\$3,275	-\$404	\$0	\$0
1080000	AC PR DPR EL PL SR 3321000	SG-U	-\$10,731	-\$175	-\$2,834	-\$847	-\$1,399	-\$4,535	-\$598	-\$306	-\$38	\$0	\$0
1080000	AC PR DPR EL PL SR 3322000	SG-P	-\$1,518	-\$25	-\$401	-\$120	-\$198	-\$642	-\$85	-\$43	-\$5	\$0	\$0
1080000	AC PR DPR EL PL SR 3322000	SG-U	-\$100	-\$2	-\$26	-\$8	-\$13	-\$42	-\$6	-\$3	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3323000	SG-P	-\$133	-\$2	-\$35	-\$11	-\$17	-\$56	-\$7	-\$4	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3323000	SG-U	-\$22	\$0	-\$6	-\$2	-\$3	-\$9	-\$1	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3330000	SG-P	-\$32,442	-\$528	-\$8,567	-\$2,560	-\$4,230	-\$13,711	-\$1,808	-\$924	-\$114	\$0	\$0
1080000	AC PR DPR EL PL SR 3330000	SG-U	-\$9,781	-\$159	-\$2,583	-\$772	-\$1,275	-\$4,134	-\$545	-\$279	-\$34	\$0	\$0
1080000	AC PR DPR EL PL SR 3340000	SG-P	-\$11,882	-\$193	-\$3,138	-\$938	-\$1,549	-\$5,022	-\$662	-\$339	-\$42	\$0	\$0
1080000	AC PR DPR EL PL SR 3340000	SG-U	-\$4,008	-\$65	-\$1,058	-\$316	-\$523	-\$1,694	-\$223	-\$114	-\$14	\$0	\$0
1080000	AC PR DPR EL PL SR 3347000	SG-P	-\$1,320	-\$21	-\$349	-\$104	-\$172	-\$558	-\$74	-\$38	-\$5	\$0	\$0
1080000	AC PR DPR EL PL SR 3347000	SG-U	-\$23	\$0	-\$6	-\$2	-\$3	-\$10	-\$1	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3350000	SG-U	-\$102	-\$2	-\$27	-\$8	-\$13	-\$43	-\$6	-\$3	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3351000	SG-P	-\$1,031	-\$17	-\$272	-\$81	-\$134	-\$436	-\$57	-\$29	-\$4	\$0	\$0
1080000	AC PR DPR EL PL SR 3352000	SG-P	-\$8	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3353000	SG-P	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3360000	SG-P	-\$5,528	-\$90	-\$1,460	-\$436	-\$721	-\$2,336	-\$308	-\$158	-\$19	\$0	\$0
1080000	AC PR DPR EL PL SR 3360000	SG-U	-\$710	-\$12	-\$187	-\$66	-\$93	-\$300	-\$40	-\$20	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3403000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3410000	SG	-\$23,923	-\$389	-\$6,317	-\$1,888	-\$3,119	-\$10,110	-\$1,334	-\$682	-\$84	\$0	\$0
1080000	AC PR DPR EL PL SR 3420000	SG	-\$1,884	-\$31	-\$498	-\$149	-\$246	-\$796	-\$105	-\$54	-\$7	\$0	\$0
1080000	AC PR DPR EL PL SR 3430000	SG	-\$319,384	-\$5,194	-\$84,339	-\$25,206	-\$41,642	-\$134,977	-\$17,804	-\$9,099	-\$1,123	\$0	\$0
1080000	AC PR DPR EL PL SR 3440000	SG	-\$59,315	-\$965	-\$15,663	-\$4,681	-\$7,734	-\$25,068	-\$3,306	-\$1,690	-\$209	\$0	\$0
1080000	AC PR DPR EL PL SR 3450000	SG	-\$32,988	-\$537	-\$8,714	-\$2,604	-\$4,302	-\$13,946	-\$1,839	-\$940	-\$116	\$0	\$0
1080000	AC PR DPR EL PL SR 3460000	SG	-\$1,743	-\$28	-\$460	-\$138	-\$227	-\$737	-\$97	-\$50	-\$6	\$0	\$0
1080000	AC PR DPR EL PL SR 3502000	SG	-\$28,134	-\$458	-\$7,429	-\$2,220	-\$3,668	-\$11,890	-\$1,568	-\$802	-\$99	\$0	\$0
1080000	AC PR DPR EL PL SR 3520000	SG	-\$18,355	-\$298	-\$4,847	-\$1,449	-\$2,393	-\$7,757	-\$1,023	-\$523	-\$65	\$0	\$0
1080000	AC PR DPR EL PL SR 3530000	SG	-\$257,611	-\$4,189	-\$68,027	-\$20,331	-\$33,588	-\$108,871	-\$14,360	-\$7,339	-\$906	\$0	\$0
1080000	AC PR DPR EL PL SR 3534000	SG	-\$23,972	-\$390	-\$6,330	-\$1,892	-\$3,125	-\$10,131	-\$1,336	-\$683	-\$84	\$0	\$0
1080000	AC PR DPR EL PL SR 3537000	SG	-\$8,658	-\$141	-\$2,286	-\$683	-\$1,129	-\$3,659	-\$483	-\$247	-\$30	\$0	\$0
1080000	AC PR DPR EL PL SR 3540000	SG	-\$193,249	-\$3,143	-\$51,031	-\$15,251	-\$25,196	-\$81,670	-\$10,772	-\$5,506	-\$680	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	SG	-\$267,878	-\$4,356	-\$70,738	-\$21,141	-\$34,926	-\$113,209	-\$14,933	-\$7,632	-\$942	\$0	\$0
1080000	AC PR DPR EL PL SR 3560000	SG	-\$395,273	-\$6,428	-\$104,379	-\$31,195	-\$51,536	-\$167,049	-\$22,034	-\$11,261	-\$1,390	\$0	\$0
1080000	AC PR DPR EL PL SR 3570000	SG	-\$695	-\$10	-\$157	-\$47	-\$78	-\$252	-\$33	-\$17	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3580000	SG	-\$1,438	-\$23	-\$380	-\$113	-\$187	-\$608	-\$80	-\$41	-\$5	\$0	\$0
1080000	AC PR DPR EL PL SR 3590000	SG	-\$3,429	-\$56	-\$906	-\$271	-\$447	-\$1,449	-\$191	-\$98	-\$12	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	CA	-\$530	-\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	IDU	-\$452	\$0	\$0	\$0	\$0	\$0	-\$452	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	OR	-\$2,381	\$0	-\$2,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	UT	-\$2,551	\$0	\$0	\$0	\$0	-\$2,551	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WA	-\$134	\$0	\$0	-\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WYP	-\$1,036	\$0	\$0	\$0	-\$1,036	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WYU	-\$515	\$0	\$0	\$0	\$0	\$0	\$0	-\$515	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	CA	-\$601	-\$601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	IDU	-\$470	\$0	\$0	\$0	\$0	\$0	-\$470	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nullt
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	-\$3,592	\$0	-\$3,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	-\$7,333	\$0	\$0	\$0	\$0	-\$7,333	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	-\$617	\$0	\$0	-\$617	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	-\$2,259	\$0	\$0	\$0	-\$2,259	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	-\$77	\$0	\$0	\$0	\$0	\$0	-\$77	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	-\$4,146	-\$4,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	-\$9,172	\$0	\$0	\$0	\$0	-\$9,172	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	-\$56,236	\$0	-\$56,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	-\$82,689	\$0	\$0	\$0	-\$82,689	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	-\$14,518	\$0	\$0	-\$14,518	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	-\$38,202	\$0	\$0	\$0	-\$38,202	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	-\$2,484	\$0	\$0	\$0	\$0	\$0	-\$2,484	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-\$160	-\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-\$274	\$0	\$0	\$0	\$0	-\$274	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-\$1,866	\$0	-\$1,866	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-\$2,768	\$0	\$0	\$0	\$0	-\$2,768	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-\$603	\$0	\$0	-\$603	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-\$1,721	\$0	\$0	\$0	-\$1,721	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-\$18	\$0	\$0	\$0	\$0	\$0	-\$18	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	-\$26,384	-\$26,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	-\$38,056	\$0	\$0	\$0	\$0	-\$38,056	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	-\$209,422	\$0	-\$209,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	-\$151,034	\$0	\$0	\$0	-\$151,034	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	-\$47,769	\$0	\$0	-\$47,769	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	-\$37,459	\$0	\$0	\$0	-\$37,459	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	-\$6,387	\$0	\$0	\$0	\$0	\$0	-\$6,387	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-\$12,475	-\$12,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-\$11,929	\$0	\$0	\$0	\$0	-\$11,929	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-\$127,363	\$0	-\$127,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-\$60,129	\$0	\$0	\$0	-\$60,129	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-\$28,325	\$0	\$0	-\$28,325	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-\$35,624	\$0	\$0	\$0	-\$35,624	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-\$3,264	\$0	\$0	\$0	\$0	-\$3,264	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	-\$7,789	-\$7,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	-\$3,369	\$0	\$0	\$0	\$0	-\$3,369	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	-\$35,838	\$0	-\$35,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	-\$60,482	\$0	\$0	\$0	-\$60,482	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	-\$10,383	\$0	\$0	-\$10,383	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	-\$7,198	\$0	\$0	\$0	-\$7,198	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	-\$2,473	\$0	\$0	\$0	\$0	\$0	-\$2,473	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-\$13,855	-\$13,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-\$11,023	\$0	\$0	\$0	\$0	-\$11,023	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-\$59,008	\$0	-\$59,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-\$171,384	\$0	\$0	\$0	-\$171,384	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-\$8,937	\$0	\$0	-\$8,937	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-\$17,472	\$0	\$0	\$0	-\$17,472	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-\$12,573	\$0	\$0	\$0	\$0	-\$12,573	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	-\$22,014	-\$22,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	-\$23,855	\$0	\$0	\$0	\$0	-\$23,855	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	-\$168,158	\$0	-\$168,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	-\$92,457	\$0	\$0	\$0	-\$92,457	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	-\$42,813	\$0	\$0	-\$42,813	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	-\$28,340	\$0	\$0	\$0	-\$28,340	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	-\$4,361	\$0	\$0	\$0	\$0	-\$4,361	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	-\$3,402	-\$3,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	-\$3,569	\$0	\$0	\$0	\$0	-\$3,569	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	-\$22,806	\$0	-\$22,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	-\$24,998	\$0	\$0	\$0	-\$24,998	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	-\$6,750	\$0	\$0	-\$6,750	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	-\$4,044	\$0	\$0	\$0	-\$4,044	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	-\$566	\$0	\$0	\$0	\$0	-\$566	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	-\$5,585	-\$5,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	-\$7,418	\$0	\$0	\$0	\$0	-\$7,418	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	-\$44,698	\$0	-\$44,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	-\$32,888	\$0	\$0	\$0	-\$32,888	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	-\$10,634	\$0	\$0	-\$10,634	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	-\$9,546	\$0	\$0	\$0	-\$9,546	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	-\$2,100	\$0	\$0	\$0	\$0	-\$2,100	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	-\$1,771	-\$1,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	-\$8,154	\$0	\$0	\$0	\$0	\$0	-\$8,154	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	-\$32,742	\$0	-\$32,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	-\$24,483	\$0	\$0	\$0	\$24,483	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	-\$1,815	\$0	\$0	\$1,815	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	-\$2,844	\$0	\$0	\$0	-\$2,844	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	-\$1,148	\$0	\$0	\$0	\$0	\$0	-\$1,148	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	-\$215	-\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-\$134	\$0	\$0	\$0	\$0	\$0	-\$134	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	-\$2,506	\$0	-\$2,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	-\$3,593	\$0	\$0	\$0	\$0	-\$3,593	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	-\$283	\$0	\$0	-\$283	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-\$941	\$0	\$0	\$0	-\$941	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-\$149	\$0	\$0	\$0	\$0	\$0	-\$149	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-\$567	-\$567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-\$482	\$0	\$0	\$0	\$0	-\$482	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-\$8,593	\$0	-\$8,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-\$12,175	\$0	\$0	\$0	\$0	-\$12,175	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-\$2,137	\$0	\$0	-\$2,137	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-\$2,612	\$0	\$0	\$0	-\$2,612	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-\$866	\$0	\$0	\$0	\$0	\$0	-\$866	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	-\$2	\$0	\$0	\$0	\$0	-\$2	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	-\$17	\$0	\$0	\$0	\$0	-\$17	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	-\$4	\$0	\$0	\$0	-\$4	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	-\$2	\$0	\$0	\$0	\$0	-\$2	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	-\$720	-\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	-\$1,696	-\$42	-\$519	-\$118	-\$112	-\$826	-\$65	-\$14	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	-\$3,845	\$0	\$0	\$0	\$0	\$0	-\$3,845	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	-\$5,805	\$0	-\$5,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	-\$2,130	-\$35	-\$563	-\$168	-\$278	-\$900	-\$119	-\$61	-\$7	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	-\$20,360	-\$461	-\$5,644	-\$1,573	-\$2,413	-\$8,588	-\$1,112	-\$518	-\$51	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	-\$11,260	\$0	\$0	\$0	\$0	-\$11,260	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	-\$5,143	\$0	\$0	-\$5,143	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	-\$1,159	\$0	\$0	\$0	-\$1,159	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	-\$1,106	\$0	\$0	\$0	\$0	\$0	-\$1,106	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	-\$30	-\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	-\$651	-\$16	-\$199	-\$45	-\$43	-\$317	-\$25	-\$6	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	-\$9	\$0	\$0	\$0	\$0	\$0	-\$9	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	-\$160	\$0	-\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	-\$21	\$0	-\$5	-\$2	-\$3	-\$9	-\$1	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	-\$6,587	-\$149	-\$1,826	-\$509	-\$781	-\$2,778	-\$360	-\$168	-\$16	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	-\$77	\$0	\$0	\$0	\$0	-\$77	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	-\$8	\$0	\$0	-\$8	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	-\$129	\$0	\$0	\$0	-\$129	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	-\$2	\$0	\$0	\$0	\$0	\$0	-\$2	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	-\$56	-\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	-\$1,207	-\$30	-\$369	-\$84	-\$79	-\$587	-\$46	-\$10	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	-\$83	\$0	\$0	\$0	\$0	\$0	-\$83	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	-\$1,008	\$0	-\$1,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	-\$1,525	-\$25	-\$403	-\$120	-\$199	-\$644	-\$85	-\$43	-\$5	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	-\$7,677	-\$174	-\$2,128	-\$593	-\$910	-\$3,238	-\$419	-\$195	-\$19	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	-\$426	\$0	\$0	\$0	\$0	-\$426	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	-\$392	\$0	\$0	-\$392	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	-\$324	\$0	\$0	\$0	-\$324	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	-\$31	\$0	\$0	\$0	\$0	\$0	-\$31	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-\$90	-\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-\$3,485	-\$87	-\$1,067	-\$242	-\$229	-\$1,696	-\$134	-\$30	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-\$344	\$0	\$0	\$0	\$0	-\$344	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-\$865	\$0	-\$865	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-\$52	-\$1	-\$13	-\$4	-\$8	-\$22	-\$3	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-\$736	-\$12	-\$194	-\$68	-\$96	-\$311	-\$41	-\$21	-\$3	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-\$20,020	-\$453	-\$5,550	-\$1,547	-\$2,373	-\$8,445	-\$1,093	-\$510	-\$50	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-\$1,077	\$0	\$0	\$0	\$0	-\$1,077	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-\$424	\$0	\$0	-\$424	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-\$1,158	\$0	\$0	\$0	-\$1,158	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-\$33	\$0	\$0	\$0	\$0	\$0	-\$33	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	-\$9	\$0	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SG	-\$357	-\$6	\$94	-\$28	-\$47	-\$151	-\$20	-\$10	-\$1	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	-\$85	-\$2	\$24	-\$7	-\$10	-\$36	-\$5	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	-\$18	\$0	\$0	\$0	\$0	-\$18	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	-\$10	\$0	\$0	\$0	-\$10	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-\$41	-\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-\$197	\$0	\$0	\$0	\$0	\$0	-\$197	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-\$803	\$0	-\$803	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-\$298	-\$5	-\$79	-\$24	-\$39	-\$126	-\$17	-\$8	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-\$443	-\$10	-\$123	-\$34	-\$53	-\$187	-\$24	-\$11	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-\$1,175	\$0	\$0	\$0	\$0	-\$1,175	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-\$188	\$0	\$0	-\$188	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-\$164	\$0	\$0	\$0	-\$164	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-\$17	\$0	\$0	\$0	\$0	\$0	-\$17	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	IDU	-\$10	\$0	\$0	\$0	\$0	\$0	-\$10	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	-\$153	\$0	-\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	-\$29	\$0	-\$8	-\$2	-\$4	-\$12	-\$2	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	-\$112	-\$3	-\$31	-\$9	-\$13	-\$47	-\$6	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	-\$183	\$0	\$0	\$0	\$0	-\$183	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	-\$30	\$0	\$0	-\$30	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-\$34	\$0	\$0	\$0	-\$34	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-\$229	-\$229	\$0	\$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	-\$719	\$0	\$0	\$0	\$0	\$0	-\$719	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-\$2,432	\$0	-\$2,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	-\$51	-\$1	-\$12	-\$4	-\$7	-\$21	-\$3	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-\$3,010	-\$49	-\$795	-\$238	-\$392	-\$1,272	-\$168	-\$86	-\$11	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-\$476	-\$11	-\$132	-\$37	-\$56	-\$201	-\$26	-\$12	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-\$3,737	\$0	\$0	\$0	-\$3,737	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-\$497	\$0	\$0	-\$497	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-\$669	\$0	\$0	\$0	-\$669	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-\$171	\$0	\$0	\$0	\$0	\$0	-\$171	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	-\$253	-\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	-\$797	\$0	\$0	\$0	\$0	-\$797	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	-\$2,834	\$0	-\$2,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	-\$119	-\$2	-\$29	-\$9	-\$17	-\$50	-\$7	-\$4	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	-\$1,845	-\$30	-\$487	-\$146	-\$241	-\$780	-\$103	-\$53	-\$6	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	-\$241	-\$5	-\$67	-\$19	-\$29	-\$102	-\$13	-\$6	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	-\$5,067	\$0	\$0	\$0	-\$5,067	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	-\$1,055	\$0	\$0	-\$1,055	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	-\$958	\$0	\$0	\$0	-\$958	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	-\$220	\$0	\$0	\$0	\$0	\$0	-\$220	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	-\$42	\$0	-\$42	\$0	\$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	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	-\$1,276	-\$21	-\$337	-\$101	-\$166	-\$539	-\$71	-\$36	-\$4	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	-\$75	\$0	\$0	\$0	\$0	-\$75	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	-\$111	-\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	-\$226	\$0	\$0	\$0	\$0	\$0	-\$226	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	-\$613	\$0	-\$613	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE	-\$26	\$0	-\$6	-\$2	-\$4	-\$11	-\$2	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	-\$629	-\$10	-\$166	-\$50	-\$82	-\$266	-\$35	-\$18	-\$2	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	-\$220	-\$5	-\$61	-\$17	-\$26	-\$93	-\$12	-\$6	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	-\$1,409	\$0	\$0	\$0	\$0	-\$1,409	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	-\$143	\$0	\$0	-\$143	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	-\$651	\$0	\$0	\$0	-\$651	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	-\$126	\$0	\$0	\$0	\$0	\$0	-\$126	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-\$18	-\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-\$17	\$0	\$0	\$0	\$0	\$0	-\$17	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-\$77	\$0	-\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-\$102	-\$2	-\$27	-\$8	-\$13	-\$43	-\$6	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-\$13	\$0	-\$4	-\$1	-\$2	-\$6	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-\$79	\$0	\$0	\$0	-\$79	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-\$14	\$0	\$0	-\$14	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-\$36	\$0	\$0	\$0	-\$36	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-\$4	\$0	\$0	\$0	\$0	\$0	-\$4	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-\$85	\$0	-\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-\$178	-\$3	-\$47	-\$14	-\$23	-\$75	-\$10	-\$5	-\$1	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-\$157	-\$4	-\$43	-\$12	-\$19	-\$66	-\$9	-\$4	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-\$409	\$0	\$0	\$0	\$0	-\$409	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-\$94	\$0	-\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-\$40	\$0	\$0	\$0	-\$40	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	\$-576	\$-13	\$-160	\$-45	\$-68	\$-243	\$-31	\$-15	\$-1	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	\$-114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	\$-162	\$0	\$0	\$0	\$0	\$0	\$-162	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	\$-1,158	\$0	\$-1,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	\$-1,578	\$-26	\$-417	\$-125	\$-206	\$-667	\$-88	\$-45	\$-6	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	\$-199	\$-5	\$-55	\$-15	\$-24	\$-84	\$-11	\$-5	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	\$-1,607	\$0	\$0	\$0	\$0	\$-1,507	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	\$-236	\$0	\$0	\$-236	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	\$-530	\$0	\$0	\$0	\$-530	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	\$-87	\$0	\$0	\$0	\$0	\$0	\$0	\$-87	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$-388	\$-388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$-574	\$0	\$0	\$0	\$0	\$0	\$574	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$-4,707	\$0	\$-4,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	\$-5	\$0	\$-1	\$0	\$-1	\$-2	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	\$11,541	\$-188	\$-3,047	\$-911	\$-1,505	\$-4,877	\$-643	\$-329	\$-41	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$-2,084	\$-47	\$-578	\$-161	\$-247	\$-879	\$-114	\$-53	\$-5	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$-4,741	\$0	\$0	\$0	\$0	\$-4,741	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$-1,309	\$0	\$0	\$-1,309	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$-1,746	\$0	\$0	\$0	\$-1,746	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$-247	\$0	\$0	\$0	\$0	\$0	\$0	\$-247	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	\$-254	\$-254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	\$-593	\$0	\$0	\$0	\$0	\$0	\$-593	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	\$-5,144	\$0	\$-5,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE	\$-7	\$0	\$-2	\$-1	\$-1	\$-3	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	\$-3,118	\$-51	\$-823	\$-246	\$-407	\$-1,318	\$-174	\$-89	\$-11	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	\$-2,673	\$-61	\$-741	\$-207	\$-317	\$-1,128	\$-146	\$-68	\$-7	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	\$-3,330	\$0	\$0	\$0	\$0	\$-3,330	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	\$-1,019	\$0	\$0	\$-1,019	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	\$-1,558	\$0	\$0	\$0	\$-1,558	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	\$-429	\$0	\$0	\$0	\$0	\$0	\$0	\$-429	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CA	\$-371	\$-371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	IDU	\$-724	\$0	\$0	\$0	\$0	\$0	\$-724	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	OR	\$-2,035	\$0	\$-2,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	SG	\$-293	\$-5	\$-77	\$-23	\$-38	\$-124	\$-16	\$-8	\$-1	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	UT	\$-1,774	\$0	\$0	\$0	\$0	\$-1,774	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WA	\$-678	\$0	\$0	\$-678	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WYP	\$-840	\$0	\$0	\$0	\$-840	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WYU	\$-190	\$0	\$0	\$0	\$0	\$0	\$0	\$-190	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$-73	\$-73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$-48	\$0	\$0	\$0	\$0	\$0	\$-48	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$-244	\$0	\$-244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$-61	\$-1	\$-16	\$-5	\$-8	\$-26	\$-3	\$-2	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$-768	\$0	\$0	\$0	\$0	\$-768	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$-58	\$0	\$0	\$0	\$-58	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$-72	\$0	\$0	\$0	\$0	\$0	\$0	\$-72	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$-272	\$-272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$-383	\$0	\$0	\$0	\$0	\$0	\$-383	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$-2,214	\$0	\$-2,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	\$-345	\$-6	\$-91	\$-27	\$-45	\$-146	\$-19	\$-10	\$-1	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$-3,126	\$0	\$0	\$0	\$0	\$-3,126	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$-788	\$0	\$0	\$-788	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$-525	\$0	\$0	\$0	\$-525	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$-206	\$0	\$0	\$0	\$0	\$0	\$0	\$-206	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	\$-66	\$0	\$-66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	\$-1,068	\$-17	\$-282	\$-84	\$-139	\$-451	\$-60	\$-30	\$-4	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SO	\$-26	\$-1	\$-7	\$-2	\$-3	\$-11	\$-1	\$-1	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	\$-1	\$0	\$0	\$0	\$0	\$-1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	OR	\$-39	\$0	\$-39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SE	\$-21	\$0	\$-5	\$-2	\$-3	\$-9	\$-1	\$-1	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SG	\$-6,166	\$-100	\$-1,628	\$-487	\$-804	\$-2,606	\$-344	\$-176	\$-22	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SO	\$-492	\$-11	\$-136	\$-38	\$-58	\$-208	\$-27	\$-13	\$-1	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	UT	\$-374	\$0	\$0	\$0	\$0	\$-374	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	WYP	\$-91	\$0	\$0	\$0	\$-91	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$-355	\$-355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$-399	\$0	\$0	\$0	\$0	\$0	\$-399	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$-2,310	\$0	\$-2,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	\$-57	\$-1	\$-15	\$-4	\$-7	\$-24	\$-3	\$-2	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$-75	\$-2	\$-21	\$-6	\$-9	\$-32	\$-4	\$-2	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$-4,034	\$0	\$0	\$0	\$0	\$-4,034	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$-661	\$0	\$0	\$-661	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$-660	\$0	\$0	\$-660	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$-86	\$0	\$0	\$0	\$0	\$0	\$-86	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	\$-166	\$-166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	\$-207	\$0	\$0	\$0	\$0	\$-207	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	\$-430	\$0	\$-430	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	\$-14	\$0	\$-3	\$-1	\$2	\$-6	\$-1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	\$-1,916	\$-31	\$-506	\$-151	\$-250	\$-810	\$-107	\$-55	\$-7	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	\$-64	\$-1	\$-18	\$-5	\$8	\$-27	\$4	\$-2	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	\$-1,120	\$0	\$0	\$0	\$0	\$-1,120	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	\$-250	\$0	\$0	\$-250	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	\$-225	\$0	\$0	\$0	\$-225	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	\$-183	\$0	\$0	\$0	\$0	\$0	\$-183	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	\$-970	\$-970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	\$-480	\$-12	\$-147	\$-33	\$-32	\$-234	\$-18	\$-4	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	\$-1,122	\$0	\$0	\$0	\$0	\$0	\$-1,122	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	\$-12,772	\$0	\$-12,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	\$-18	\$0	\$-5	\$-1	\$-3	\$-8	\$-1	\$-1	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	\$-23,547	\$-383	\$6,218	\$1,858	\$-3,070	\$-9,951	\$-1,313	\$-671	\$-83	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	\$-12,855	\$-291	\$-3,564	\$-893	\$-1,523	\$-5,423	\$-702	\$-327	\$-32	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	\$-7,961	\$0	\$0	\$0	\$0	\$-7,961	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	\$-4,166	\$0	\$0	\$-4,166	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	\$-5,775	\$0	\$0	\$0	\$-5,775	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	\$-912	\$0	\$0	\$0	\$0	\$0	\$-912	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	\$-13	\$-13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CN	\$-3	\$0	\$-1	\$0	\$0	\$-2	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	\$-43	\$0	\$0	\$0	\$0	\$0	\$-43	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	\$-227	\$0	\$-227	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG	\$-150	\$-2	\$-40	\$-12	\$-20	\$-63	\$-8	\$-4	\$-1	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	\$-69	\$-2	\$-19	\$-5	\$-8	\$-29	\$-4	\$-2	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	\$-677	\$0	\$0	\$0	\$0	\$-677	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	\$-164	\$0	\$0	\$-164	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	\$-175	\$0	\$0	\$0	\$-175	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	\$-28	\$0	\$0	\$0	\$0	\$0	\$-28	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	\$-13	\$-13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	\$-117	\$-3	\$-36	\$-8	\$-8	\$-57	\$-4	\$-1	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU	\$-33	\$0	\$0	\$0	\$0	\$0	\$-33	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	OR	\$-215	\$0	\$-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SE	\$-1	\$0	\$0	\$0	\$0	\$-1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SG	\$-672	\$-11	\$-177	\$-53	\$-88	\$-284	\$-37	\$-19	\$-2	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO	\$-1,574	\$-36	\$-436	\$-122	\$-187	\$-664	\$-86	\$-40	\$-4	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT	\$-165	\$0	\$0	\$0	\$0	\$-165	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA	\$-52	\$0	\$0	\$-52	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP	\$-102	\$0	\$0	\$0	\$-102	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU	\$-10	\$0	\$0	\$0	\$0	\$0	\$-10	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3992200	LAND RIGHTS	SE	\$-35,996	\$-573	\$-8,812	\$-2,716	\$-5,207	\$-15,145	\$-2,258	\$-1,170	\$-115	\$0
1080000	AC PR DPR EL PL SR 3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	\$-26,217	\$-417	\$-6,418	\$1,978	\$-3,792	\$-11,030	\$-1,645	\$-852	\$-84	\$0
1080000	AC PR DPR EL PL SR 3994100	SURFACE - PLANT EQUIPMENT	SE	\$-8,206	\$-131	\$-2,009	\$-619	\$-1,187	\$-3,452	\$-515	\$-267	\$-26	\$0
1080000	AC PR DPR EL PL SR 3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	\$-1,265	\$-20	\$-310	\$-95	\$-183	\$-532	\$-79	\$-41	\$-4	\$0
1080000	AC PR DPR EL PL SR 3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	\$-38,488	\$-613	\$-9,422	\$-2,904	\$-5,567	\$-16,193	\$-2,415	\$-1,251	\$-123	\$0
1080000	AC PR DPR EL PL SR 3994600	LONGWALL SHIELDS	SE	\$-1,442	\$-23	\$-353	\$-109	\$-209	\$-607	\$-90	\$-47	\$-5	\$0
1080000	AC PR DPR EL PL SR 3994700	LONGWALL EQUIPMENT	SE	\$-645	\$-10	\$-158	\$-49	\$-93	\$-271	\$-40	\$-21	\$-2	\$0
1080000	AC PR DPR EL PL SR 3994800	MAINLINE EXTENSION	SE	\$-9,605	\$-153	\$-2,351	\$-725	\$-1,389	\$-4,041	\$-603	\$-312	\$-31	\$0
1080000	AC PR DPR EL PL SR 3994900	SECTION EXTENSION	SE	\$-1,607	\$-26	\$-393	\$-121	\$-232	\$-676	\$-101	\$-52	\$-5	\$0
1080000	AC PR DPR EL PL SR 3995100	VEHICLES	SE	\$-686	\$-11	\$-168	\$-52	\$-99	\$-289	\$-43	\$-22	\$-2	\$0
1080000	AC PR DPR EL PL SR 3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	\$-2,802	\$-45	\$-686	\$-211	\$-405	\$-1,179	\$-176	\$-91	\$-9	\$0
1080000	AC PR DPR EL PL SR 3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	\$-1,080	\$-17	\$-265	\$-82	\$-156	\$-455	\$-68	\$-35	\$-3	\$0
1080000	AC PR DPR EL PL SR 3996100	COMPUTERS - MAINFRAME	SE	\$-427	\$-7	\$-104	\$-32	\$-62	\$-180	\$-27	\$-14	\$-1	\$0
1080000	AC PR DPR EL PL SR 3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	\$-28,520	\$-454	\$-6,982	\$-2,152	\$-4,125	\$-11,999	\$-1,789	\$-927	\$-91	\$0
1080000 Total				\$-6,940,001	\$-180,327	\$-2,050,724	\$-560,116	\$-815,438	\$-2,753,403	\$-389,582	\$-174,175	\$-16,235	\$0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	\$-8	\$0	\$0	\$-8	\$-1	\$-3	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	\$-224	\$-4	\$-59	\$-18	\$-29	\$-95	\$-13	\$-6	\$-1	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	\$-78	\$-78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	\$-3	\$0	\$0	\$0	\$0	\$0	\$-3	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	\$-11	\$0	\$-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	\$-18	\$0	\$0	\$0	\$0	\$-18	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	\$-3	\$0	\$0	\$-3	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	-\$11	\$0	\$0	\$0	-\$11	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-\$7	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-\$14,078	-\$229	-\$3,717	-\$1,111	-\$1,835	-\$5,949	-\$785	-\$401	-\$50	\$0
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	\$1,068	\$17	\$282	\$84	\$139	\$451	\$60	\$30	\$4	\$0
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	\$1,848	\$30	\$488	\$146	\$241	\$781	\$103	\$53	\$6	\$0
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR-NON-	SG	\$2,157	\$35	\$569	\$170	\$281	\$911	\$120	\$61	\$8	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	-\$11	\$0	\$0	\$0	\$0	\$0	-\$11	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	-\$93	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	\$1,762	\$0	\$0	\$0	\$0	\$1,762	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	\$307	\$0	\$0	\$0	\$0	\$0	\$0	\$307	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	\$18	\$0	\$5	\$1	\$2	\$8	\$1	\$1	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	\$284	\$6	\$79	\$22	\$34	\$120	\$15	\$7	\$1	\$0
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	\$12	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL 145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000 Total				-\$6,702	-\$12	-\$2,459	-\$531	-\$1,178	-\$2,030	-\$512	\$52	-\$32	\$0
Grand Total				-\$6,946,702	-\$180,339	-\$2,053,183	-\$560,648	-\$816,616	-\$2,755,433	-\$390,094	-\$174,123	-\$16,267	\$0



Amortization Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU	\$765	\$0	\$0	\$0	\$0	\$0	-\$765	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	\$2,167	-\$35	-\$572	-\$171	-\$283	\$916	-\$121	-\$62	-\$8	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	-\$19,512	-\$317	-\$5,152	-\$1,540	-\$2,544	-\$8,246	-\$1,088	-\$556	-\$69	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	-\$3,888	-\$63	-\$1,027	-\$307	-\$507	-\$1,643	-\$217	-\$111	-\$14	\$0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	-\$45	\$0	-\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	-\$5,642	-\$92	-\$1,490	-\$445	-\$736	-\$2,384	-\$315	-\$161	-\$20	\$0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	\$10,745	-\$243	-\$2,979	-\$830	-\$1,273	-\$4,532	-\$587	-\$273	-\$27	\$0
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	-\$3,275	-\$74	-\$908	-\$253	-\$388	-\$1,382	-\$179	-\$83	-\$8	\$0
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	\$4,410	-\$100	-\$1,222	-\$341	-\$523	-\$1,860	-\$241	-\$112	-\$11	\$0
1110000	AC PR AMR EL PT SR 3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	-\$1,412	-\$22	-\$346	-\$107	-\$204	-\$594	-\$89	-\$46	-\$5	\$0
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	-\$12,003	-\$272	-\$3,327	-\$928	-\$1,422	-\$5,063	-\$655	-\$305	-\$30	\$0
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-\$282	-\$6	-\$78	-\$22	-\$33	-\$119	-\$15	-\$7	-\$1	\$0
1110000	AC PR AMR EL PT SR 3031780	OUTAGE REPORTING SYSTEM	SO	-\$3,498	-\$79	-\$970	-\$270	-\$415	-\$1,476	-\$191	-\$89	-\$9	\$0
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	-\$91,898	-\$2,283	-\$28,137	-\$6,389	-\$6,045	-\$44,731	-\$3,533	-\$780	\$0	\$0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	-\$122,665	-\$2,778	-\$34,004	-\$9,479	-\$14,537	-\$51,742	-\$6,697	-\$3,122	-\$306	\$0
1110000	AC PR AMR EL PT SR 3032090	ENERGY COMMODITY SYS SOFTWARE	SO	\$9,974	-\$226	-\$2,765	-\$771	-\$1,182	-\$4,207	-\$544	-\$254	-\$25	\$0
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-\$1,660	-\$38	-\$460	-\$128	-\$197	-\$700	-\$91	-\$42	-\$4	\$0
1110000	AC PR AMR EL PT SR 3032260	DWHS - DATA WAREHOUSE	SO	-\$1,158	-\$26	-\$321	-\$89	-\$137	-\$488	-\$63	-\$29	-\$3	\$0
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	-\$5,155	-\$117	-\$1,429	-\$398	-\$611	-\$2,175	-\$281	-\$131	-\$13	\$0
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST HRP REP	SO	-\$2,908	-\$66	-\$806	-\$225	-\$345	-\$1,227	-\$159	-\$74	-\$7	\$0
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-\$1,652	-\$37	-\$458	-\$128	-\$196	-\$697	-\$90	-\$42	-\$4	\$0
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	-\$8,699	-\$197	-\$2,411	-\$672	-\$1,031	-\$3,669	-\$475	-\$221	-\$22	\$0
1110000	AC PR AMR EL PT SR 3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	-\$5,286	-\$120	-\$1,465	-\$409	-\$626	-\$2,230	-\$289	-\$135	-\$13	\$0
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-\$12,489	-\$283	-\$3,462	-\$965	-\$1,480	-\$5,268	-\$682	-\$318	-\$31	\$0
1110000	AC PR AMR EL PT SR 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-\$1,981	-\$49	-\$606	-\$138	-\$130	-\$964	-\$76	-\$17	\$0	\$0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	-\$10,348	-\$234	-\$2,868	-\$800	-\$1,226	-\$4,365	-\$565	-\$263	-\$26	\$0
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-\$1,892	-\$43	-\$525	-\$146	-\$224	-\$798	-\$103	-\$48	-\$5	\$0
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,175	-\$49	-\$603	-\$168	-\$258	-\$917	-\$119	-\$55	-\$5	\$0
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	-\$8,157	-\$185	-\$2,261	-\$630	-\$967	-\$3,441	-\$445	-\$208	-\$20	\$0
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	-\$3,782	-\$86	-\$1,049	-\$292	-\$448	-\$1,595	-\$206	-\$96	-\$9	\$0
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-\$1,586	-\$36	-\$440	-\$123	-\$188	-\$669	-\$87	-\$40	-\$4	\$0
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-\$1,581	-\$26	-\$418	-\$125	-\$206	-\$668	-\$88	-\$45	-\$6	\$0
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-\$34	-\$1	-\$9	-\$3	-\$4	-\$14	-\$2	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$10,723	-\$174	-\$2,832	-\$846	-\$1,398	-\$4,532	-\$598	-\$305	-\$38	\$0
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	SG	-\$34	-\$1	-\$9	-\$3	-\$4	-\$14	-\$2	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3032750	EAGLE POINT HYDRO ASSETS	SG	-\$213	-\$3	-\$56	-\$17	-\$28	-\$90	-\$12	-\$6	-\$1	\$0
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	-\$2,962	-\$48	-\$782	-\$234	-\$396	-\$1,252	-\$165	-\$84	-\$10	\$0
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-\$29	\$0	-\$8	-\$2	-\$4	-\$12	-\$2	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	-\$17	\$0	-\$5	-\$1	-\$2	-\$7	-\$1	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG-U	-\$1	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-\$2,179	-\$49	-\$604	-\$168	-\$258	-\$919	-\$119	-\$55	-\$5	\$0
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	-\$1,521	-\$34	-\$422	-\$118	-\$180	-\$642	-\$83	-\$39	-\$4	\$0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-\$220	-\$4	-\$58	-\$17	-\$29	-\$93	-\$12	-\$6	-\$1	\$0
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-\$3,689	-\$84	-\$1,023	-\$285	-\$437	-\$1,556	-\$201	-\$94	-\$9	\$0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-\$5,959	-\$97	-\$1,574	-\$470	-\$777	-\$2,518	-\$332	-\$170	-\$21	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	SG	-\$44	-\$1	-\$12	-\$3	-\$6	-\$19	-\$2	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	WYP	-\$140	\$0	\$0	\$0	\$0	-\$140	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	-\$1,417	-\$32	-\$393	-\$110	-\$168	-\$598	-\$77	-\$36	-\$4	\$0
1110000	AC PR AMR EL PT SR 3033150	ROUTT CTY ROAD FOR HAYDEN HAULAGE	SG	-\$2,716	-\$44	-\$717	-\$214	-\$354	-\$1,148	-\$151	-\$77	-\$10	\$0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	CN	-\$1,782	-\$44	-\$546	-\$124	-\$117	-\$867	-\$69	-\$15	\$0	\$0
1110000	AC PR AMR EL PT SR 3033180	HPOV - HP Openview Software	SO	-\$1,384	-\$31	-\$384	-\$107	-\$164	-\$584	-\$76	-\$35	-\$3	\$0
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	-\$1,597	-\$40	-\$489	-\$111	-\$105	-\$777	-\$61	-\$14	\$0	\$0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	-\$605	-\$15	-\$185	-\$42	-\$40	-\$294	-\$23	-\$5	\$0	\$0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	-\$1,848	-\$42	-\$512	-\$143	-\$219	-\$780	-\$101	-\$47	-\$5	\$0
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-\$1,758	-\$29	-\$464	-\$139	-\$229	-\$743	-\$98	-\$50	-\$6	\$0
1110000	AC PR AMR EL PT SR 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	-\$375	-\$9	-\$104	-\$29	-\$44	-\$158	-\$20	-\$10	-\$1	\$0
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-\$213	-\$3	-\$56	-\$17	-\$28	-\$90	-\$12	-\$6	-\$1	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	-\$2	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	-\$2	\$0	\$0	\$0	\$0	-\$2	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	-\$8	\$0	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SE	-\$45	-\$1	-\$11	-\$3	-\$6	-\$19	-\$3	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	-\$14,213	-\$231	-\$3,753	-\$1,122	-\$1,853	-\$6,007	-\$792	-\$405	-\$50	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG-P	-\$2	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	-\$1,187	-\$27	-\$329	-\$92	-\$141	-\$501	-\$65	-\$30	-\$3	\$0



Amortization Reserve (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	-\$34	\$0	\$0	\$0	\$0	-\$34	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	-\$123	\$0	\$0	\$0	-\$123	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-\$240	-\$4	-\$63	-\$19	-\$31	-\$101	-\$13	-\$7	-\$1	\$0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	-\$84	-\$1	-\$22	-\$7	-\$11	-\$36	-\$5	-\$2	\$0	\$0
1110000	AC PR AMR EL PT SR 3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	-\$376	-\$6	-\$99	-\$30	-\$49	-\$159	-\$21	-\$11	-\$1	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-\$1,116	-\$1,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	-\$2,861	-\$71	-\$876	-\$199	-\$188	-\$1,393	-\$110	-\$24	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-\$6,567	\$0	-\$6,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-\$11,347	-\$257	-\$3,146	-\$877	-\$1,345	-\$4,786	-\$619	-\$289	-\$28	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-\$12	\$0	\$0	\$0	\$0	-\$12	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-\$1,533	\$0	\$0	-\$1,533	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-\$7,100	\$0	\$0	\$0	-\$7,100	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	-\$36	\$0	\$0	\$0	\$0	\$0	-\$36	\$0	\$0	\$0
1110000 Total				-\$471,137	-\$11,137	-\$134,293	-\$35,928	-\$56,715	-\$198,001	-\$24,002	-\$10,105	-\$956	\$0
1119000	AC PR AMR EL PT SR-O 146209	Other Intangible Assets-Non-Rec	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O 146209	Other Intangible Assets-Non-Rec	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total				-\$471,137	-\$11,137	-\$134,293	-\$35,928	-\$56,715	-\$198,001	-\$24,002	-\$10,105	-\$956	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	ACCUM DEF INC TAX 190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190103	ADIT-OBSOLETE MINE INVENTORY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190105	ADIT-DEFERRED COMP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190106	ADIT-PPL DEFERRED COMP-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190107	ADIT-FED INC TAX INTEREST	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190108	ADIT-FED INC TAX INTEREST-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190111	ADIT-BAD DEBT	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190112	ADIT-BAD DEBT-STATE	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190115	ADIT-INJURY & DAMAGES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190116	ADIT-INJURY & DAMAGES-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190119	ADIT-SERP UTILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190120	ADIT-SERP UTILITY-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190121	CHOLLA/GE CONTRACT AMORT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190128	ADIT-MISC. DEF TAX DEBITS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190130	ADIT-MISC. DEF REG. ASSET	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190136	ADIT-UTILITY ASSET WRITE DOWN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190138	ADIT-MISC. ACCRUALS	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190140	FED ADIT- SALES OF EMISSION ALLOW	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190142	MONSANTO CONTRACT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190143	MONSANTO CONTRACT-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190144	ADIT- EMISSION ALLOWANCE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190145	ADIT- EMISSION ALLOWANCE-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190147	ADIT- RESALE REVENUE REFUND-STATE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190148	ADIT- BONUS LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190149	ADIT- BONUS LIABILITY-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190152	ADIT- GLENROCK 263A	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190154	ADIT- DSR LOAN SALE-FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190155	ADIT- DSR LOAN SALE-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190158	REDDING RENEGOTIATED CONTRACT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190159	REDDING RENEGOTIATED CONTRACT-ST	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190166	ADIT- LT INCENTIVE PLAN-FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190172	SEC 174 R&E EXPEND	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190173	SEC 174 R&E EXPEND-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190174	ADIT-SEVERANCE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190175	ADIT-ENHANCED RETIRE-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190176	ADIT-UTAH RELOCATION-FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190177	ADIT-UTAH RELOCATION-STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190400	PMI-VACATION/BONUS ADJ.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190402	PMI-SEC. 263A ADJ.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190403	PMI-RECL TRUST EARN-INTEREST	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190404	PMI-WY EXTRACTION TAXES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190407	PMI VACATION/BONUS ADJ-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190409	PMI SEC. 263 A ADJ-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190410	PMI-RECL TRUST EARN-INT STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190411	PMI-WY EXTRACTION TAX-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190500	CMC-ACCURED FINAL RECLAM.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190501	CMC-ACCURED FINAL RECLAM-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190503	CMC-VACATION ACCRUAL-STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 190504	CMC-AMORT. OVERBURDEN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	\$71	\$0	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	\$16	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	ACCUM DEF INC TAX 287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	\$505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$505
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	\$87	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287270	Valuation Allowance for DTA	SO	-\$733	-\$17	-\$203	-\$57	-\$87	-\$309	-\$40	-\$19	-\$2	\$0
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	\$1,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,259
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	\$1,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,448
1901000	ACCUM DEF INC TAX 287277	DTA 605.101 Trojan Decommissioning Costs	WA	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287278	DTA 605.102 Trojan Decommissioning Costs	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85
1901000	ACCUM DEF INC TAX 287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-\$107	-\$2	-\$26	-\$8	-\$16	-\$45	-\$7	-\$3	\$0	\$0
1901000	ACCUM DEF INC TAX 287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1901000	ACCUM DEF INC TAX 287291	DTA 705.300 Reg Liability - Deferred	SG	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287299	DTA 705.265 Reg Liab-OR Energy Conservat	OR	\$887	\$0	\$887	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	\$507	\$8	\$124	\$38	\$73	\$213	\$32	\$16	\$2	\$0
1901000	ACCUM DEF INC TAX 287303	DTA-PMI 105.171 PP&E	SE	-\$105	-\$2	-\$26	-\$8	-\$15	-\$44	-\$7	-\$3	\$0	\$0
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSETLIAB CONS	OR	\$73	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287306	DTA Rent Expense (safe harbor lease) -	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1901000	ACCUM DEF INC TAX 287310	DTA 705.210 Property Insurance/Injuries	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287314	DTA 415.700 Reg liability BPA balancing	OTHER	\$1,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,191
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec. Cash Basis	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	\$3,724	\$84	\$1,032	\$288	\$441	\$1,571	\$203	\$95	\$9	\$0
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	\$12	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	\$891	\$20	\$247	\$69	\$106	\$376	\$49	\$23	\$2	\$0
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	\$14,726	\$333	\$4,082	\$1,138	\$1,745	\$6,212	\$804	\$375	\$37	\$0
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	\$212	\$3	\$56	\$17	\$28	\$90	\$12	\$6	\$1	\$0
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	\$853	\$14	\$225	\$67	\$111	\$360	\$48	\$24	\$3	\$0
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	\$3,973	\$127	\$1,974	\$564	\$215	\$1,005	\$87	\$2	\$0	\$0
1901000	ACCUM DEF INC TAX 287341	DTA 910.530 Injuries & Damages Accrual -	SO	\$3,137	\$71	\$870	\$242	\$372	\$1,323	\$171	\$80	\$8	\$0
1901000	ACCUM DEF INC TAX 287342	DTA 205.050 M&S Inventory Write-Off	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	\$211	\$3	\$56	\$17	\$28	\$89	\$12	\$6	\$1	\$0
1901000	ACCUM DEF INC TAX 287344	DTA 715.800 Redding Contract - Prepaid	SG	\$1,028	\$17	\$271	\$81	\$134	\$434	\$57	\$29	\$4	\$0
1901000	ACCUM DEF INC TAX 287345	DTA 145.030 Distribution O&M Amort of Wr	SNPD	\$1,718	\$61	\$475	\$113	\$145	\$815	\$80	\$13	\$0	\$0
1901000	ACCUM DEF INC TAX 287347	DTA 730.160 WEATHER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	\$428	\$7	\$105	\$32	\$62	\$180	\$27	\$14	\$1	\$0
1901000	ACCUM DEF INC TAX 287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	SO	\$2,358	\$53	\$654	\$182	\$279	\$995	\$129	\$60	\$6	\$0
1901000	ACCUM DEF INC TAX 287357	DTA 715.350 OTHER ENVIRONMENTAL LIABILI	SO	\$3,657	\$83	\$1,014	\$283	\$433	\$1,543	\$200	\$93	\$9	\$0
1901000	ACCUM DEF INC TAX 287358	DTA 425.205 MISC DEF	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287363	DTA Amortization Overburden	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	OTHER	\$1,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,285
1901000	ACCUM DEF INC TAX 287373	DTA 910.580 Wasach workers comp reserve	SO	\$1,586	\$36	\$440	\$123	\$188	\$669	\$87	\$40	\$4	\$0
1901000	ACCUM DEF INC TAX 287378	DTA 610.090N, 99-00 RAP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287386	DTA 610.110, PMI GAIN/LOSS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287389	DTA 610.145, OR CONSOLIDATION	OTHER	\$2,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,742
1901000	ACCUM DEF INC TAX 287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	CN	\$46	\$1	\$14	\$3	\$3	\$22	\$2	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287396	DTA425.110 Tenant Lease Allowances	OTHER	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370
1901000	ACCUM DEF INC TAX 287397	DTA 210.000 Ppd Contingency Reserve	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-\$10	\$0	-\$3	-\$1	-\$1	-\$4	-\$1	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SE	\$1,333	\$21	\$326	\$101	\$193	\$561	\$84	\$43	\$4	\$0
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 REVERSE	OTHER	\$4,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,347
1901000	ACCUM DEF INC TAX 287419	DTA 425.125 Deferred Coal Cost-Arch	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287429	DTA 425.225 Duke Contract Novation	SG	\$143	\$2	\$38	\$11	\$19	\$61	\$8	\$4	\$1	\$0
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	SE	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287431	DTA 505.160 Cal PUC Fee	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	\$242	\$4	\$59	\$18	\$35	\$102	\$15	\$8	\$1	\$0
1901000	ACCUM DEF INC TAX 287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	ACCUM DEF INC TAX 287437	DTA Net Operating Loss Carryforwrd-State	SO	\$65,399	\$1,481	\$18,130	\$5,054	\$7,750	\$27,586	\$3,570	\$1,664	\$163	\$0
1901000	ACCUM DEF INC TAX 287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	\$1,913	\$31	\$499	\$150	\$254	\$808	\$109	\$96	\$7	\$0
1901000	ACCUM DEF INC TAX 287442	DTA 610.135 SB 1149 Costs	OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372
1901000	ACCUM DEF INC TAX 287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	\$1,078	\$17	\$264	\$81	\$156	\$454	\$68	\$35	\$3	\$0
1901000	ACCUM DEF INC TAX 287449	DTA Federal Detriment of State NOL	SO	-\$22,961	-\$520	-\$6,365	-\$1,774	-\$2,721	-\$9,685	-\$1,254	-\$584	-\$57	\$0
1901000	ACCUM DEF INC TAX 287453	DTA 610.143 WA PRGRM	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1901000	ACCUM DEF INC TAX 287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	\$374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$374
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	SG	\$36,931	\$601	\$9,752	\$2,915	\$4,815	\$15,607	\$2,059	\$1,052	\$130	\$0
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$1,677	\$27	\$411	\$127	\$243	\$706	\$105	\$54	\$5	\$0
1901000	ACCUM DEF INC TAX 287483	DTA 120.105 Willow Wind Account Receivab	WA	\$34	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287491	DTA - BETC CREDIT CARRYFORWARD	SG	\$3,785	\$62	\$999	\$299	\$493	\$1,600	\$211	\$108	\$13	\$0
1901000	ACCUM DEF INC TAX 287499	DTA - PMI Def Tax	SE	\$5,298	\$84	\$1,297	\$400	\$766	\$2,229	\$332	\$172	\$17	\$0
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	\$2,562	\$41	\$627	\$193	\$371	\$1,078	\$161	\$83	\$8	\$0
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	SE	\$1,692	\$27	\$414	\$128	\$245	\$712	\$106	\$55	\$5	\$0
1901000	ACCUM DEF INC TAX 287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-\$3	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX 287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-\$841	-\$13	-\$206	-\$63	-\$122	-\$354	-\$53	-\$27	-\$3	\$0
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEVT COST AMORT	SE	-\$2,396	-\$38	-\$566	-\$181	-\$347	-\$1,008	-\$150	-\$78	-\$8	\$0
1901000	ACCUM DEF INC TAX 287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	\$193	\$3	\$47	\$15	\$28	\$81	\$12	\$6	\$1	\$0
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	SE	\$275	\$4	\$67	\$21	\$40	\$116	\$17	\$9	\$1	\$0
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	SE	\$2,463	\$39	\$603	\$356	\$1,036	\$155	\$80	\$8	\$0	\$0
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	SE	-\$29,969	-\$477	-\$7,337	-\$2,261	-\$4,335	-\$12,609	-\$1,880	-\$974	-\$96	\$0
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	SE	-\$253	-\$4	-\$62	-\$19	-\$37	-\$107	-\$16	-\$8	-\$1	\$0
1901000 Total				\$125,088	\$2,305	\$31,497	\$8,627	\$12,462	\$44,503	\$5,608	\$2,628	\$287	\$17,171
1901090	FAS109 DEF TAX ASS 287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	\$2,914	\$0	\$0	\$2,914	\$0	\$0	\$0	\$0	\$0	\$0
1901090 Total				\$2,914	\$0	\$0	\$2,914	\$0	\$0	\$0	\$0	\$0	\$0
2811000	AC DEF TAX-ACCL AM 286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0
2811000	AC DEF TAX-ACCL AM 287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-\$74,634	-\$1,214	-\$19,708	-\$5,890	-\$9,731	-\$31,542	-\$4,160	-\$2,126	-\$262	\$0
2811000 Total				-\$74,634	-\$1,214	-\$19,708	-\$5,890	-\$9,731	-\$31,542	-\$4,160	-\$2,126	-\$262	\$0
2820000	AC DEF INCTX-PROPT 287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-\$71	-\$2	-\$20	-\$6	-\$8	-\$30	-\$4	-\$2	\$0	\$0
2820000 Total				-\$71	-\$2	-\$20	-\$6	-\$8	-\$30	-\$4	-\$2	\$0	\$0
2821000	AC DEF TAX-UTILITY 287001	ADIT - DEVELOPMENT 30% AMORT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287003	ADIT AMORT LTD TERM PLT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287004	ADIT AMORT LTD TERM PLT - STATE	SO	\$0	\$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	\$0
2821000	AC DEF TAX-UTILITY 287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287024	ACCUM DIT - REPAIR ALLOW	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287026	CHOLLA TAX BENEFITS AMORT	SG	\$0	\$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	\$0
2821000	AC DEF TAX-UTILITY 287030	PMI - SALE OF ASSETS	SE	\$0	\$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	\$0
2821000	AC DEF TAX-UTILITY 287032	PMI - DEPRECIATION (BOOK)	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287034	PMI - REBUILD EQUIP EXPENSE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287038	PMI - DEPRECIATION (TAX) - STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287039	PMI - DEPRECIATION (BOOK) - STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E PowerTax	DITBAL	\$3,075,200	-\$69,714	-\$843,916	-\$190,751	-\$352,050	-\$1,319,379	-\$173,662	-\$73,798	-\$8,657	-\$43,273
2821000	AC DEF TAX-UTILITY 287607	DTL PMI PP&E	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY 287608	DTL Safe Harbor Lease Cholla	SG	-\$4,979	-\$81	-\$1,315	-\$393	-\$649	-\$2,104	-\$278	-\$142	-\$18	\$0
2821000	AC DEF TAX-UTILITY 287611	DTL Repair Allowances PPL	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	\$432	\$7	\$106	\$33	\$62	\$182	\$27	\$14	\$1
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-\$6,490	-\$103	-\$1,589	-\$490	-\$939	-\$2,731	-\$407	-\$211	-\$21
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SE	\$284	\$6	\$79	\$22	\$34	\$120	\$16	\$7	\$1
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	\$575	\$9	\$141	\$43	\$83	\$242	\$36	\$19	\$2
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	\$43,655	\$989	\$12,102	\$3,374	\$5,173	\$18,414	\$2,383	\$1,111	\$109
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	-\$15,279	-\$346	-\$4,236	-\$1,181	-\$1,811	-\$6,445	-\$834	-\$389	-\$38
2821000 Total					-\$3,057,003	-\$69,234	-\$838,628	-\$189,343	-\$350,096	-\$1,311,701	-\$172,719	-\$73,389	-\$8,621
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	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYUJ	-\$381	\$0	\$0	\$0	\$0	\$0	-\$381	\$0	\$0
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	WA	-\$959	\$0	\$0	-\$959	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	-\$22	\$0	-\$5	-\$2	-\$3	-\$9	-\$1	\$0	\$0
2831000	AC DEF IN TX UTIL	287576	DTL 415.822 RgAst UT	OTHER	-\$2,742	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,742	\$0
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	\$3,051	\$0	\$3,051	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYUJ	\$583	\$0	\$0	\$0	\$0	\$0	\$583	\$0	\$0
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset - Pension MMT_UT	UT	-\$744	\$0	\$0	\$0	-\$744	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	\$2,085	\$0	\$0	\$0	\$2,085	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	\$273	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	\$743	\$0	\$743	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-\$580	\$0	-\$580	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-\$108	\$0	\$0	-\$108	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-\$732	\$0	\$0	\$0	-\$732	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-\$52	-\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-\$183	\$0	\$0	\$0	\$0	\$0	\$0	-\$183	\$0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Acct	WA	\$250	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-\$6,678	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,678	\$0
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-\$5,218	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,218	\$0
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-\$185	\$0	\$0	-\$185	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	SO	\$2,151	-\$49	-\$596	-\$166	-\$255	-\$907	-\$117	-\$55	-\$5
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	-\$6,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,857



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	DTL	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-\$6,838	-\$155	-\$1,896	-\$528	-\$810	-\$2,884	-\$373	-\$174	-\$17	\$0
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Pit Transact Costs-AP	SGCT	-\$2,772	-\$45	-\$734	-\$220	-\$363	-\$1,175	-\$155	-\$79	\$0	\$0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-\$198	\$0	\$0	-\$198	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OR	-\$23	\$0	-\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-\$17	\$0	\$0	\$0	\$0	\$0	-\$17	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-\$53	-\$1	-\$14	-\$4	-\$7	-\$22	-\$3	-\$2	\$0	\$0
2831000	AC DEF IN TX UTIL	287654	DTL 425.260 Lakeview Buyout	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	-\$365	-\$6	-\$96	-\$29	-\$48	-\$164	-\$20	-\$10	-\$1	\$0
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Firth Cogen Settlement	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	-\$1,662	-\$27	-\$439	-\$131	-\$217	-\$702	-\$93	-\$47	-\$6	\$0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-\$178	\$0	-\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-\$656	\$0	\$0	\$0	\$0	-\$656	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-\$73	\$0	\$0	\$0	\$0	\$0	-\$73	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-\$1,440	-\$33	-\$399	-\$111	-\$171	-\$607	-\$79	-\$37	-\$4	\$0
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-\$4,292	-\$90	-\$1,152	-\$325	-\$510	-\$1,862	-\$232	-\$111	-\$11	\$0
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sac.174 Deduction	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	IDU	-\$978	\$0	\$0	\$0	\$0	\$0	-\$978	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-\$7,401	-\$168	-\$2,052	-\$572	-\$877	-\$3,122	-\$404	-\$188	-\$18	\$0
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEVT COST AMORT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287726	DTL PMI PPPE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	\$396	\$6	\$105	\$31	\$52	\$168	\$22	\$11	\$1	\$0
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	-\$8	\$0	\$0	-\$8	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	CA	-\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-\$10,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,189	\$0
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-\$5,605	\$0	\$0	-\$5,605	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-\$1,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,336	\$0
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2	\$0
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Pit	SG	-\$744	-\$12	-\$196	-\$59	-\$97	-\$314	-\$41	-\$21	-\$3	\$0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-\$730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$730	\$0
2831000	AC DEF IN TX UTIL	287783	DTL 415.880 Def UT	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$585	\$0
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR RCAC SEP-DEC 07	OR	-\$220	\$0	-\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	\$25	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$433	\$0
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$92	\$0
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-\$1,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,067	\$0
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-\$113	\$0	\$0	\$0	\$0	\$0	-\$113	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	-\$173	\$0	-\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-\$317	\$0	\$0	-\$317	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	-\$12	\$0	\$0	\$0	\$0	\$0	\$0	-\$12	\$0	\$0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-\$248	\$0	\$0	\$0	-\$248	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	-\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$18	\$0
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	-\$5,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,509	\$0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$116	\$0
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$125	\$0
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-\$279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$279	\$0
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-\$1,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,644	\$0
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,989	\$0
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	-\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$99	\$0
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-\$754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$754	\$0



Deferred Income Tax Balance (Actuals)

13 Month Average as of December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Ailoc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-\$1,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,979	
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-\$3,093	-\$49	-\$757	-\$233	-\$447	-\$1,302	\$194	-\$101	-\$10	\$0	
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	-\$79	-\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA # Tax Rev Req Adj-WY	WYU	-\$37	\$0	\$0	\$0	\$0	\$0	\$0	-\$37	\$0	\$0	
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,233	
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$86	
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$20	
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15	
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$112	
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$17	
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	-\$753	\$0	\$0	\$0	\$0	-\$753	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5	
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	\$81	\$0	\$0	\$0	\$0	\$0	\$81	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	\$133	\$0	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	\$240	\$0	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	-\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$201	
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$165	
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	-\$5,298	-\$84	-\$1,297	-\$400	\$766	-\$2,229	-\$332	-\$172	\$17	\$0	
2831000 Total					-\$92,229	-\$655	-\$7,495	-\$8,604	-\$5,060	-\$15,921	-\$3,124	-\$833	-\$91	-\$50,444	
Grand Total					-\$3,095,935	-\$68,799	-\$834,355	-\$192,302	-\$352,433	-\$1,314,691	-\$174,399	-\$73,722	-\$8,687	-\$33,274	-\$43,273



Investment Tax Credit Balance (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2551000	ACC DEF ITC - FED	285602	ITC84	-917	-\$30	-\$651	-\$130	\$0	\$0	-\$100	\$0	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	285603	ITC85	-\$900	-\$49	-\$609	-\$120	\$0	\$0	-\$105	\$0	\$0	\$0	\$0	-\$17
2551000	ACC DEF ITC - FED	285604	ITC85	-\$1,178	-\$64	-\$797	-\$157	\$0	\$0	-\$137	\$0	\$0	\$0	\$0	-\$23
2551000	ACC DEF ITC - FED	285605	ITC86	-\$1,129	-\$54	-\$729	-\$148	\$0	\$0	-\$175	\$0	\$0	\$0	\$0	-\$22
2551000	ACC DEF ITC - FED	285606	ITC88	-\$180	-\$8	-\$110	-\$27	\$0	\$0	-\$30	\$0	\$0	\$0	\$0	-\$5
2551000	ACC DEF ITC - FED	285607	ITC89	-\$403	-\$20	-\$227	-\$62	\$0	\$0	-\$83	\$0	\$0	\$0	\$0	-\$11
2551000	ACC DEF ITC - FED	285608	ITC90	-\$275	-\$4	-\$44	-\$11	\$0	\$0	-\$10	-\$129	-\$38	-\$37	\$0	-\$1
2551000	ACC DEF ITC - FED	285609	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000 Total				-\$4,983	-\$228	-\$3,168	-\$655	\$0	\$0	-\$641	-\$129	-\$38	-\$37	\$0	-\$85
Grand Total				-\$4,983	-\$228	-\$3,168	-\$655	\$0	\$0	-\$641	-\$129	-\$38	-\$37	\$0	-\$85



Customer Advances (Actuals)
 13 Month Average as of December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2520000	CUST ADV CONSTRUCT 0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	Payments Received Uncompleted Projects	CA		-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	Payments Received Uncompleted Projects	IDU		-\$546	\$0	\$0	\$0	\$0	-\$546	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	Payments Received Uncompleted Projects	OR		\$4,377	\$0	\$4,377	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	Payments Received Uncompleted Projects	SG		\$1,806	\$29	\$477	\$143	\$235	\$763	\$101	\$51	\$6
2520000	CUST ADV CONSTRUCT 210550	Payments Received Uncompleted Projects	UT		-\$2,896	\$0	\$0	\$0	-\$2,896	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	Payments Received Uncompleted Projects	WA		\$3	\$0	-\$3	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	Payments Received Uncompleted Projects	WYP		-\$766	\$0	\$0	-\$766	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210550	Payments Received Uncompleted Projects	WYU		-\$2,406	\$0	\$0	\$0	\$0	-\$2,406	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT 210553	Transmission Payments Received - Capital	SG		-\$1,920	-\$31	-\$507	-\$152	-\$250	-\$811	-\$107	-\$55	-\$7
2520000	CUST ADV CONSTRUCT 285460	Transm Intercon Deposits - w/3rd Party	SG		-\$12,983	-\$211	-\$3,428	-\$1,025	-\$1,693	-\$5,487	-\$724	-\$370	-\$46
2520000 Total					-\$24,094	-\$215	-\$7,836	-\$1,037	-\$2,474	-\$8,432	-\$1,276	-\$2,779	-\$46
2521000	CUST ADV CONST-UPL 0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000	CUST ADV CONST-UPL 0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUD 0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS 0	CUSTOMER ADV-POTENT REFUND - CSS	CN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS 0	CUSTOMER ADV-POTENT REFUND - CSS	UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000	CUST ADV REIMB-CSS 0		CN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2524000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total					-\$24,094	-\$215	-\$7,836	-\$1,037	-\$2,474	-\$8,432	-\$1,276	-\$2,779	-\$46

