Application No. 18-04-___
Exhibit PAC/1101
Witness: Shelley E. McCoy

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of

Shelley E. McCoy

California Results of Operations – December 2019

April 2018

1. SUMMARY

PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2017 PROTOCOL
Twelve Months Ending December 31, 2019

(1)	Test Period 2017 Protocol Revenue Requirement	78,846,143	Page 1.1
(2)	Normalized General Business Revenues	77,785,622	Page 1.1
(3)	2017 Protocol Price Change	**1,060,522**	Page 1.1

PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2017 PROTOCOL
Twelve Months Ending December 31, 2019

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	77,785,622	1,060,522	78,846,143
3	Interdepartmental	-		
4	Special Sales	-		
5	Other Operating Revenues	3,420,035		
6	Total Operating Revenues	81,205,657		
7				
8	Operating Expenses:			
9	Steam Production	5,186,131		
10	Nuclear Production	-		
11	Hydro Production	727,735		
12	Other Power Supply	1,658,818		
13	Transmission	1,191,052		
14	Distribution	14,671,354		
15	Customer Accounting	2,485,883	9,358	2,495,241
16	Customer Service & Info	235,888		
17	Sales	-		
18	Administrative & General	1,109,952		
19				
20	Total O&M Expenses	27,266,812		
21				
22	Depreciation	21,986,116		
23	Amortization	1,417,397		
24	Taxes Other Than Income	4,802,057	12,090	4,814,147
25	Income Taxes - Federal	3,265,999	208,299	3,474,298
26	Income Taxes - State	739,658	47,174	786,832
27	Income Taxes - Def Net	(507,877)		
28	Investment Tax Credit Adj.	-		
29	Misc Revenue & Expense	(60,809)		
30				
31	Total Operating Expenses:	58,909,353	276,921	59,186,274
32				
33	Operating Rev For Return:	22,296,303	783,601	23,079,904
34				
35	Rate Base:			
36	Electric Plant In Service	630,330,265		
37	Plant Held for Future Use	882,150		
38	Misc Deferred Debits	14,674,173		
39	Elec Plant Acq Adj	257,411		
40	Nuclear Fuel	-		
41	Prepayments	447,258		
42	Fuel Stock	(78,578)		
43	Material & Supplies	3,387,190		
44	Working Capital	436,217		
45	Weatherization Loans	20,971		
46	Misc Rate Base	-		
47				
48	Total Electric Plant:	650,357,058	-	650,357,058
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	(241,922,298)		
52	Accum Prov For Amort	(13,266,924)		
53	Accum Def Income Tax	(96,684,465)		
54	Unamortized ITC	(4,062)		
55	Customer Adv For Const	(500,901)		
56	Customer Service Deposits	-		
57	Misc Rate Base Deductions	(7,084,090)		
58				
59	Total Rate Base Deductions	(359,462,740)	-	(359,462,740)
60				
61	Total Rate Base:	290,894,318	-	290,894,318
62				
63	Return on Rate Base	7.665%		7.934%
64				
65	Return on Equity	10.082%		10.600%
66				
67	TAX CALCULATION:			
68	Operating Revenue	25,794,084	1,039,074	26,833,158
69	Other Deductions			
70	Interest (AFUDC)	(1,458,665)	-	(1,458,665)
71	Interest	7,093,811	-	7,093,811
72	Schedule "M" Additions	24,809,964	-	24,809,964
73	Schedule "M" Deductions	28,676,865	-	28,676,865
74	Income Before Tax	16,292,036	1,039,074	17,331,110
75				
76	State Income Taxes	739,658	47,174	786,832
77	Taxable Income	15,552,378	991,900	16,544,278
78				
79	Federal Income Taxes + Other	3,265,999	208,299	3,474,298

Ref. Page 2.2

PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2017 PROTOCOL
Twelve Months Ending December 31, 2019

Net Rate Base	$	290,894,318	Ref. Page 1.1
Return on Rate Base Requested		7.93%	Ref. Page 2.1
Revenues Required to Earn Requested Return		23,079,904	
Less Current Operating Revenues		(22,296,303)	
Increase to Current Revenues		783,601	
Net to Gross Bump-up		135.34%	
Price Change Required for Requested Return	$	1,060,522	
Requested Price Change	$	1,060,522	
Uncollectible Percent		0.882%	Ref. Page 1.3
Increased Uncollectible Expense	$	9,358	
Requested Price Change	$	1,060,522	
Franchise Tax		1.140%	Ref. Page 1.3
Revenue Tax		0.000%	Ref. Page 1.3
Resource Supplier Tax		0.000%	Ref. Page 1.3
PUC Fees Based on General Business Revenues		0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	$	12,090	
Requested Price Change	$	1,060,522	
Uncollectible Expense		(9,358)	
Taxes Other Than Income		(12,090)	
Income Before Taxes	$	1,039,074	
State Effective Tax Rate		4.54%	Ref. Page 2.1
State Income Taxes	$	47,174	
Taxable Income	$	991,900	
Federal Income Tax Rate		21.00%	Ref. Page 2.1
Federal Income Taxes	$	208,299	
Operating Income		100.000%	
Net Operating Income		73.888%	Ref. Page 1.3
Net to Gross Bump-Up		135.34%	

PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2017 PROTOCOL
Twelve Months Ending December 31, 2019

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.882%	See Note (1) Below
Taxes Other - Franchise Tax	1.140%	
Taxes Other - Revenue Tax	0.000%	
Taxes Other - Resource Supplier	0.000%	
PUC Fees Based on General Business Revenues	0.000%	
Sub-Total	97.978%	
State Income Tax @ 4.54%	4.448%	
Sub-Total	93.529%	
Federal Income Tax @ 21.00%	19.641%	
Net Operating Income	73.888%	

(1) Uncollectible Accounts =	686,379	Pg 2.11, CALIFORNIA Situs from Account 904
	77,785,622	Pg. 2.2, General Business Revenues

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

		TOTAL COMPANY UNADJUSTED RESULTS JUNE 2017	CALIFORNIA ALLOCATED UNADJUSTED RESULTS JUNE 2017	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments	Tab 7 Tax Adjustments
1	Operating Revenues:							
2	General Business Revenues	4,882,277,181	101,406,763	187,809	-	(23,808,951)	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	195,707,608	3,066,538	-	-	(3,066,538)	-	-
5	Other Operating Revenues	164,873,344	3,183,347	(135,715)	-	-	-	372,404
6	Total Operating Revenues	5,242,858,133	107,656,647	52,094	-	(26,875,488)	-	372,404
7								
8	Operating Expenses:							
9	Steam Production	1,109,450,759	16,484,228	-	312,946	(11,590,915)	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	43,470,099	687,016	-	40,719	-	-	-
12	Other Power Supply	929,658,000	13,251,770	-	157,591	(11,917,978)	-	-
13	Transmission	203,205,613	3,209,305	-	54,870	(2,073,123)	-	-
14	Distribution	195,147,802	11,780,679	-	2,890,675	-	-	-
15	Customer Accounting	86,087,379	2,822,966	-	(337,083)	-	-	-
16	Customer Service & Info	123,879,101	223,520	-	12,368	-	-	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	139,215,250	3,096,720	-	(1,986,769)	-	-	-
19								
20	Total O&M Expenses	2,830,114,002	51,556,205	-	1,145,316	(25,582,015)	-	-
21								
22	Depreciation	692,732,899	16,331,319	-	(34,435)	-	5,751,200	-
23	Amortization	46,170,268	897,421	-	95,633	-	78,495	-
24	Taxes Other Than Income	193,914,348	4,757,437	-	14,586	-	-	30,034
25	Income Taxes - Federal	134,252,971	3,849,007	10,888	(398,989)	(258,980)	14,291	1,500,700
26	Income Taxes - State	44,824,360	1,099,584	2,466	(90,360)	(58,652)	3,237	111,977
27	Income Taxes - Def Net	63,791,779	1,162,017	22,079	171,220	-	(1,310,761)	(2,002,970)
28	Investment Tax Credit Adj.	(4,024,201)	-	-	-	-	-	-
29	Misc Revenue & Expense	(573,589)	(12,447)	(58,177)	9,815	-	-	-
30								
31	Total Operating Expenses:	4,001,202,838	79,640,542	(22,744)	912,987	(25,899,647)	4,536,462	(360,259)
32								
33	Operating Rev For Return:	1,241,655,296	28,016,105	74,838	(912,987)	(975,841)	(4,536,462)	732,663
34								
35	Rate Base:							
36	Electric Plant In Service	27,057,186,200	597,057,169	-	2,665,869	-	-	-
37	Plant Held for Future Use	23,249,390	882,150	-	-	-	-	-
38	Misc Deferred Debits	882,049,794	14,584,599	-	-	-	-	-
39	Elec Plant Acq Adj	36,923,244	408,550	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-
41	Prepayments	54,244,077	447,258	-	-	-	-	-
42	Fuel Stock	218,217,681	3,252,047	-	-	-	-	-
43	Material & Supplies	231,332,809	3,387,190	-	-	-	-	-
44	Working Capital	31,275,842	507,892	34	1,690	(65,281)	44	4,141
45	Weatherization Loans	(8,142,772)	20,971	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant:	28,556,336,264	620,547,824	34	2,667,560	(65,281)	44	4,141
49								
50	Rate Base Deductions:							
51	Accum Prov For Deprec	(9,104,270,992)	(235,433,355)	-	(18,139)	-	(23,320,091)	-
52	Accum Prov For Amort	(548,482,358)	(12,412,933)	-	(22,436)	-	(831,554)	-
53	Accum Def Income Tax	(4,568,664,601)	(96,225,765)	55,997	(37,272)	-	655,380	(983,017)
54	Unamortized ITC	(432,763)	(7,494)	-	-	-	-	3,432
55	Customer Adv For Const	(36,455,623)	(601,592)	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-	-
57	Misc Rate Base Deductions	(562,051,817)	(9,029,924)	(147,552)	-	-	-	-
58								
59	Total Rate Base Deductions	(14,820,358,154)	(353,711,063)	(91,555)	(77,847)	-	(23,496,265)	(979,586)
60								
61	Total Rate Base:	13,737,172,111	267,042,169	(91,522)	2,589,713	(65,281)	(23,496,221)	(975,445)
62								
63	Return on Rate Base		10.499%	0.032%	-0.440%	-0.360%	-0.916%	0.334%
64								
65	Return on Equity		15.537%	-4.609%	-5.517%	-5.362%	-6.432%	-4.026%
66								
67	TAX CALCULATION:							
68	Operating Revenue		34,126,713	110,271	(1,231,115)	(1,293,473)	(5,829,695)	342,370
69	Other Deductions							
70	Interest (AFUDC)		(562,886)	-	-	-	-	(695,779)
71	Interest		6,510,413	(2,219)	62,801	(1,583)	(569,786)	(23,655)
72	Schedule "M" Additions		20,142,324	3	150,166	-	5,331,200	(676,454)
73	Schedule "M" Deductions		24,101,598	58,179	846,559	-	-	(1,881,096)
74	Income Before Tax		24,219,912	54,313	(1,990,309)	(1,291,890)	71,290	2,466,445
75								
76	State Income Taxes		1,099,584	2,466	(90,360)	(58,652)	3,237	111,977
77	Taxable Income		23,120,328	51,847	(1,899,949)	(1,233,238)	68,054	2,354,468
78								
79	Federal Income Taxes + Other		7,130,776	10,888	(398,989)	(258,980)	14,291	1,500,700
	APPROXIMATE PRICE CHANGE		(9,240,963)	(110,725)	1,506,916	1,297,132	3,616,603	(1,096,326)

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

		Tab 8	CA Allocated
		Rate Base Adjustments	Results of Operations December 2019
1	Operating Revenues:		
2	General Business Revenues	-	77,785,622
3	Interdepartmental	-	-
4	Special Sales	-	-
5	Other Operating Revenues	-	3,420,035
6	Total Operating Revenues	-	81,205,657
7			
8	Operating Expenses:		
9	Steam Production	(20,128)	5,186,131
10	Nuclear Production	-	-
11	Hydro Production	-	727,735
12	Other Power Supply	167,434	1,658,818
13	Transmission	-	1,191,052
14	Distribution	-	14,671,354
15	Customer Accounting	-	2,485 383
16	Customer Service & Info	-	235,888
17	Sales	-	-
18	Administrative & General	-	1,109,952
19			
20	Total O&M Expenses	147,306	27,266,812
21			
22	Depreciation	(61,968)	21,986,116
23	Amortization	345,648	1,417,397
24	Taxes Other Than Income	-	4,802,057
25	Income Taxes - Federal	(1,450,918)	3,265,999
26	Income Taxes - State	(328,593)	739,658
27	Income Taxes - Def Net	1,450,538	(507,877)
28	Investment Tax Credit Adj.	-	-
29	Misc Revenue & Expense	-	(60,809)
30			
31	Total Operating Expenses:	102,013	58,909,353
32			
33	Operating Rev For Return:	(102,013)	22,296,303
34			
35	Rate Base:		
36	Electric Plant In Service	30,607,227	630,330,265
37	Plant Held for Future Use	-	882,150
38	Misc Deferred Debits	89,574	14,674,173
39	Elec Plant Acq Adj	(151,139)	257,411
40	Nuclear Fuel	-	-
41	Prepayments	-	447,258
42	Fuel Stock	(3,330,624)	(78,578)
43	Material & Supplies	-	3,387,190
44	Working Capital	(12,301)	436,217
45	Weatherization Loans	-	20,971
46	Misc Rate Base	-	-
47			
48	Total Electric Plant:	27,202,736	650,357,058
49			
50	Rate Base Deductions:		
51	Accum Prov For Deprec	16,849,287	(241,922,298)
52	Accum Prov For Amort	-	(13,266,924)
53	Accum Def Income Tax	(149,789)	(96,684,465)
54	Unamortized ITC	-	(4,062)
55	Customer Adv For Const	100,691	(500,901)
56	Customer Service Deposits	-	-
57	Misc Rate Base Deductions	2,093,387	(7,084,090)
58			
59	Total Rate Base Deductions	18,893,576	(359,462,740)
60			
61	Total Rate Base:	46,096,312	291,099,726
62			
63	Return on Rate Base	-1.485%	7.665%
64			
65	Return on Equity	-7.528%	10.082%
66			
67	TAX CALCULATION:		
68	Operating Revenue	(430,986)	25,794,084
69	Other Deductions		
70	Interest (AFUDC)	-	(1,458,665)
71	Interest	1,117,840	7,093,811
72	Schedule "M" Additions	(137,275)	24,809,964
73	Schedule "M" Deductions	5,551,626	28,676,865
74	Income Before Tax	(7,237,726)	16,292,036
75			
76	State Income Taxes	(328,593)	739,658
77	Taxable Income	(6,909,133)	15,552,378
78			
79	Federal Income Taxes + Other	(1,450,918)	6,547,768
	APPROXIMATE PRICE CHANGE	5,087,886	1,060,522

2. RESULTS OF OPERATIONS

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	CALIFORNIA
PERIOD:	TWELVE MONTHS ENDING DECEMBER 31, 2019
FILE:	CA JAM Dec 2019 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	4/3/2018
TIME:	4:46:11 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	**2017 PROTOCOL**
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.353
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	48.02%	5.05%	2.43%
PREFERRED	0.02%	6.75%	0.00%
COMMON	51.96%	10.60%	5.51%
	100.00%		7.93%

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see testimony of Ms. Nikki L. Kobliha.
For information and support regarding return on common equity, see testimony of Mr. Kurt G. Strunk.

2017 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	DECEMBER 2019 NORMALIZED RESULTS CALIFORNIA
1	Operating Revenues					
2	General Business Revenues	2.2	4,882,277,181	101,406,763	4,858,656,040	77,785,622
3	Interdepartmental	2.2	0	0	0	0
4	Special Sales	2.2	195,707,608	3,066,538	1,676,300	0
5	Other Operating Revenues	2.3	164,873,344	3,183,347	156,658,543	3,420,035
6	Total Operating Revenues	2.3	5,242,858,133	107,656,647	5,016,990,882	81,205,657
7						
8	Operating Expenses:					
9	Steam Production	2.5	1,109,450,759	16,484,228	327,492,052	5,186,131
10	Nuclear Production	2.5	0	0	0	0
11	Hydro Production	2.6	43,470,099	687,016	46,046,524	727,735
12	Other Power Supply	2.7, .8	929,658,000	13,251,770	181,766,650	1,658,818
13	Transmission	2.9	203,205,613	3,209,305	75,362,288	1,191,052
14	Distribution	2.10	195,147,802	11,780,679	208,589,080	14,671,354
15	Customer Accounting	2.11	86,087,379	2,822,966	90,645,688	2,485,883
16	Customer Service & Infor	2.12	123,879,101	223,520	128,587,609	235,888
17	Sales	2.12	0	0	0	0
18	Administrative & General	2.13	139,215,250	3,096,720	147,655,008	1,109,952
19						
20	Total O & M Expenses	2.13	2,830,114,002	51,556,205	1,206,144,899	27,266,812
21						
22	Depreciation	2.14	692,732,899	16,331,319	1,085,594,718	21,986,116
23	Amortization	2.15	46,170,268	897,421	77,275,213	1,417,397
24	Taxes Other Than Income	2.15	193,914,348	4,757,437	195,294,068	4,802,057
25	Income Taxes - Federal	2.18	134,252,971	3,849,007	394,993,557	3,265,999
26	Income Taxes - State	2.18	44,824,360	1,099,584	89,455,107	739,658
27	Income Taxes - Def Net	2.16	63,791,779	1,162,017	(10,595,289)	(507,877)
28	Investment Tax Credit Adj.	2.15	(4,024,201)	0	(2,737,334)	0
29	Misc Revenue & Expense	2.3	(573,589)	(12,447)	(3,967,846)	(60,809)
30						
31	Total Operating Expenses	2.18	4,001,202,838	79,640,542	3,031,457,094	58,909,353
32						
33	Operating Revenue for Return		1,241,655,296	28,016,105	1,985,533,789	22,296,303
34						
35	Rate Base:					
36	Electric Plant in Service	2.26	27,087,186,200	597,057,169	28,091,670,936	630,330,265
37	Plant Held for Future Use	2.26	23,249,390	882,150	23,249,390	882,150
38	Misc Deferred Debits	2.28	882,049,794	14,584,599	800,430,460	14,674,173
39	Elec Plant Acq Adj	2.26,.27	36,923,244	408,550	27,360,125	257,411
40	Pensions	2.27	0	0	0	0
41	Prepayments	2.28	54,244,077	447,258	54,244,077	447,258
42	Fuel Stock	2.27	218,217,681	3,252,047	(5,272,702)	(78,578)
43	Material & Supplies	2.28	231,332,809	3,387,190	231,332,809	3,387,190
44	Working Capital	2.28	31,275,842	507,892	19,236,029	436,217
45	Weatherization Loans	2.27	(8,142,772)	20,971	(8,142,772)	20,971
46	Miscellaneous Rate Base	2.29	0	0	0	0
47						
48	Total Electric Plant		28,556,336,264	620,547,824	29,234,108,351	650,357,058
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.32	(9,104,270,992)	(235,433,355)	(9,079,966,946)	(241,922,298)
52	Accum Prov For Amort	2.33	(548,482,358)	(12,412,933)	(578,642,511)	(13,266,924)
53	Accum Def Income Taxes	2.30	(4,568,664,601)	(96,225,765)	(4,452,757,172)	(96,684,465)
54	Unamortized ITC	2.30	(432,763)	(7,494)	(296,270)	(4,062)
55	Customer Adv for Const	2.29	(36,455,623)	(601,592)	(36,455,623)	(500,901)
56	Customer Service Deposits	2.29	0	0	0	0
57	Misc. Rate Base Deductions	2.29	(562,051,817)	(9,029,924)	(478,657,709)	(7,084,090)
58						
59	Total Rate Base Deductions		(14,820,358,154)	(353,711,063)	(14,626,776,231)	(359,462,740)
60						
61	Total Rate Base		13,735,978,110	266,836,762	14,607,332,120	290,894,318
62						
63	Return on Rate Base			10.499%		7.665%
64						
65	Return on Equity			15.537%		10.082%
66	Net Power Costs		1,481,971,697	22,488,528	(0)	(0)
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		94,641,194	1,838,511	100,644,843	2,004,268
69	Rate Base Decrease		(746,645,619)	(12,582,730)	(537,825,789)	(18,468,028)

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72			0	S		1,870,094,331	47,777,516	1,862,809,702	40,492,887
73									
74					B1	1,870,094,331	47,777,516	1,862,809,702	40,492,887
75									
76	442	Commercial & Industrial Sales							
77			0	S		2,976,848,959	53,162,942	2,960,557,103	36,871,085
78			P	SE		-	-	-	-
79			PT	SG		-	-	-	-
80									
81									
82					B1	2,976,848,959	53,162,942	2,960,557,103	36,871,085
83									
84	444	Public Street & Highway Lighting							
85			0	S		19,688,337	466,304	19,643,681	421,649
86			0	SO		-	-	-	-
87					B1	19,688,337	466,304	19,643,681	421,649
88									
89	445	Other Sales to Public Authority							
90			0	S		15,645,554	-	15,645,554	-
91									
92					B1	15,645,554	-	15,645,554	-
93									
94	448	Interdepartmental							
95			DPW	S		-	-	-	-
96			GP	SO		-	-	-	-
97					B1	-	-	-	-
98									
99	**Total Sales to Ultimate Customers**				**B1**	**4,882,277,181**	**101,406,763**	**4,858,656,040**	**77,785,622**
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104			P	S		1,676,300	-	1,676,300	-
105					B1	1,676,300	-	1,676,300	-
106									
107	447NPC	Sales for Resale-NPC							
108			P	SG		194,031,308	3,066,538	-	-
109			P	SE		-	-	-	-
110			P	SG		-	-	-	-
111					B1	194,031,308	3,066,538	-	-
112									
113		Total Sales for Resale			B1	195,707,608	3,066,538	1,676,300	-
114									
115	449	Provision for Rate Refund							
116			P	S		-	-	-	-
117			P	SG		-	-	-	-
118									
119									
120					B1	-	-	-	-
121									
122	**Total Sales from Electricity**				**B1**	**5,077,984,789**	**104,473,301**	**4,860,332,339**	**77,785,622**
123	450	Forfeited Discounts & Interest							
124			CUST	S		9,877,726	292,774	9,877,726	292,774
125			CUST	SO		-	-	-	-
126					B1	9,877,726	292,774	9,877,726	292,774
127									
128	451	Misc Electric Revenue							
129			CUST	S		5,605,490	30,098	5,605,490	30,098
130			GP	SG		-	-	-	-
131			GP	SO		17,303	388	17,303	388
132					B1	5,622,793	30,486	5,622,793	30,486
133									
134	453	Water Sales							
135			P	SG		52,498	830	52,498	830
136					B1	52,498	830	52,498	830
137									
138	454	Rent of Electric Property							
139			DPW	S		11,156,098	518,185	11,156,098	518,185
140			T	SG		5,820,236	91,985	5,820,236	91,985
141			T	SG		-	-	-	-
142			GP	SO		3,059,310	68,646	3,059,310	68,646
143					B1	20,035,644	678,816	20,035,644	678,816

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	DECEMBER 2019 NORMALIZED RESULTS CALIFORNIA
144									
145									
146									
147	456	Other Electric Revenue							
148			DMSC	S		(8,413,372)	(196)	(8,040,968)	372,208
149			CUST	CN		924	23	924	23
150			OTHSE	SE		12,112,624	180,512	12,112,624	180,512
151			OTHSO	SO		2,309,557	51,823	2,309,557	51,823
152			OTHSGR	SG		123,274,950	1,948,280	114,687,745	1,812,565
153									
154									
155					B1	129,284,683	2,180,441	121,069,882	2,417,130
156									
157	**Total Other Electric Revenues**				**B1**	**164,873,344**	**3,183,347**	**156,658,543**	**3,420,035**
158									
159	**Total Electric Operating Revenues**				**B1**	**5,242,858,133**	**107,656,647**	**5,016,990,882**	**81,205,657**
160									
161	Summary of Revenues by Factor								
162		S				4,902,179,424	102,247,624	4,878,930,686	78,998,886
163		CN				924	23	924	23
164		SE				12,112,624	180,512	12,112,624	180,512
165		SO				5,386,170	120,857	5,386,170	120,857
166		SG				323,178,992	5,107,632	120,560,479	1,905,379
167		DGP				-	-	-	-
168									
169	Total Electric Operating Revenues					5,242,858,133	107,656,647	5,016,990,882	81,205,657
170	Miscellaneous Revenues								
171	41160	Gain on Sale of Utility Plant - CR							
172			DPW	S		-	-	-	-
173			T	SG		-	-	-	-
174			G	SO		-	-	-	-
175			T	SG		-	-	-	-
176			P	SG		-	-	-	-
177					B1	-	-	-	-
178									
179	41170	Loss on Sale of Utility Plant							
180			DPW	S		-	-	-	-
181			T	SG		-	-	-	-
182					B1	-	-	-	-
183									
184	4118	Gain from Emission Allowances							
185			P	S		-	-	-	-
186			P	SE		(177)	(3)	(3,903,928)	(58,179)
187					B1	(177)	(3)	(3,903,928)	(58,179)
188									
189	41181	Gain from Disposition of NOX Credits							
190			P	SE		-	-	-	-
191					B1	-	-	-	-
192									
193	4194	Impact Housing Interest Income							
194			P	SG		-	-	-	-
195					B1	-	-	-	-
196									
197	421	(Gain) / Loss on Sale of Utility Plant							
198			DPW	S		(17,150)	-	103,538	-
199			T	SG		-	-	(411)	(6)
200			T	SG		-	-	-	-
201			P	CN		-	-	-	-
202			PTD	SO		(550,708)	(12,357)	2,489	56
203			P	SG		(5,554)	(88)	(169,533)	(2,679)
204					B1	(573,412)	(12,445)	(63,918)	(2,630)
205									
206	**Total Miscellaneous Revenues**				**B1**	**(573,589)**	**(12,447)**	**(3,967,846)**	**(60,809)**
207	Miscellaneous Expenses								
208	4311	Interest on Customer Deposits							
209			CUST	S		-	-	-	-
210						-	-	-	-
211	**Total Miscellaneous Expenses**				B1	**-**	**-**	**-**	**-**
212									
213	**Net Misc Revenue and Expense**				**B1**	**(573,589)**	**(12,447)**	**(3,967,846)**	**(60,809)**
214									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
215	500	Operation Supervision & Engineering							
216			P	SG		16,379,979	258,875	17,470,703	276,113
217			P	SG		4,796,450	75,805	5,047,855	79,778
218			P	SG		-	-	-	-
219					B2	21,176,429	334,680	22,518,559	355,891
220									
221	501	Fuel Related-Non NPC							
222			P	S		(2,386,093)	(344,725)	(2,148,366)	-
223			P	SE		45,116,923	672,367	23,397,464	348,687
224			P	SE		-	-	-	-
225			P	SE		-	-	-	-
226			P	SE		2,659,342	39,632	2,798,731	41,709
227					B2	45,390,172	367,274	24,047,829	390,396
228									
229	501NPC	Fuel Related-NPC							
230			P	S		14,799	-	-	-
231			P	SE		728,633,708	10,858,656	(42,701,879)	(636,376)
232			P	SE		-	-	-	-
233			P	SE		-	-	-	-
234			P	SE		42,701,879	636,376	42,701,879	636,376
235					B2	771,350,386	11,495,032	(0)	(0)
236									
237		Total Fuel Related			B2	816,740,558	11,862,305	24,047,829	390,396
238									
239	502	Steam Expenses							
240			P	SG		65,715,605	1,038,592	69,468,090	1,097,898
241			P	SG		4,637,910	73,299	4,881,006	77,141
242			P	SG		-	-	-	-
243					B2	70,353,516	1,111,891	74,349,096	1,175,039
244									
245	503	Steam From Other Sources-Non-NPC							
246			P	SE		-	-	2,101	31
247					B2	-	-	2,101	31
248									
249	503NPC	Steam From Other Sources-NPC							
250			P	SE		4,625,504	68,933	-	-
251					B2	4,625,504	68,933	-	-
252									
253	505	Electric Expenses							
254			P	SG		1,083,921	17,131	1,140,745	18,029
255			P	SG		5,375	85	5,656	89
256			P	SG		-	-	-	-
257					B2	1,089,296	17,216	1,146,401	18,118
258									
259	506	Misc. Steam Expense							
260			P	SG		11,873,666	187,656	12,892,965	203,765
261			P	SG		-	-	(3,211,594)	(50,757)
262			P	SG		2,684,088	42,420	2,824,774	44,644
263					B2	14,557,753	230,076	12,506,145	197,651
264									
265	507	Rents							
266			P	SG		458,365	7,244	482,390	7,624
267			P	SG		-	-	-	-
268					B2	458,365	7,244	482,390	7,624
269									
270	510	Maint Supervision & Engineering							
271			P	SG		5,932,280	93,756	6,417,974	101,432
272			P	SG		2,705,845	42,764	2,807,298	44,368
273			P	SG		-	-	3,408,269	53,865
274					B2	8,638,124	136,520	12,633,541	199,665
275									
276									
277									
278	511	Maintenance of Structures							
279			P	SG		27,912,560	441,140	29,233,083	462,010
280			P	SG		3,818,436	60,348	3,961,606	62,611
281			P	SG		-	-	-	-
282					B2	31,730,996	501,488	33,194,689	524,620
283									
284	512	Maintenance of Boiler Plant							
285			P	SG		89,950,482	1,421,608	94,193,266	1,488,663
286			P	SG		6,474,535	102,326	6,717,293	106,162
287			P	SG		-	-	-	-
288					B2	96,425,017	1,523,934	100,910,559	1,594,825
289									
290	513	Maintenance of Electric Plant							
291			P	SG		31,836,398	503,153	33,371,361	527,412
292			P	SG		843,371	13,329	874,992	13,829
293			P	SG		-	-	-	-
294					B2	32,679,768	516,482	34,246,353	541,241

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	DECEMBER 2019 NORMALIZED RESULTS CALIFORNIA
295									
296	514	Maintenance of Misc. Steam Plant							
297			P	SG		8,632,810	136,436	9,023,931	142,617
298			P	SG		2,342,622	37,024	2,430,457	38,412
299			P	SG		-	-	-	-
300					B2	10,975,432	173,460	11,454,389	181,029
301									
302	**Total Steam Power Generation**				**B2**	**1,109,450,759**	**16,484,228**	**327,492,052**	**5,186,131**
303	517	Operation Super & Engineering							
304			P	SG		-	-	-	-
305					B2	-	-	-	-
306									
307	518	Nuclear Fuel Expense							
308			P	SE		-	-	-	-
309									
310					B2	-	-	-	-
311									
312	519	Coolants and Water							
313			P	SG		-	-	-	-
314					B2	-	-	-	-
315									
316	520	Steam Expenses							
317			P	SG		-	-	-	-
318					B2	-	-	-	-
319									
320									
321									
322	523	Electric Expenses							
323			P	SG		-	-	-	-
324					B2	-	-	-	-
325									
326	524	Misc. Nuclear Expenses							
327			P	SG		-	-	-	-
328					B2	-	-	-	-
329									
330	528	Maintenance Super & Engineering							
331			P	SG		-	-	-	-
332					B2	-	-	-	-
333									
334	529	Maintenance of Structures							
335			P	SG		-	-	-	-
336					B2	-	-	-	-
337									
338	530	Maintenance of Reactor Plant							
339			P	SG		-	-	-	-
340					B2	-	-	-	-
341									
342	531	Maintenance of Electric Plant							
343			P	SG		-	-	-	-
344					B2	-	-	-	-
345									
346	532	Maintenance of Misc Nuclear							
347			P	SG		-	-	-	-
348					B2	-	-	-	-
349									
350	**Total Nuclear Power Generation**				**B2**	**-**	**-**	**-**	**-**
351									
352	535	Operation Super & Engineering							
353			P	SG		-	-	-	-
354			P	SG		-	-	-	-
355			P	SG		6,987,157	110,427	7,408,948	117,094
356			P	SG		1,440,691	22,769	1,558,615	24,633
357									
358					B2	8,427,848	133,197	8,967,563	141,726
359									
360	536	Water For Power							
361			P	DGP		-	-	-	-
362			P	SG		64,900	1,026	69,122	1,092
363			P	SG		-	-	-	-
364									
365					B2	64,900	1,026	69,122	1,092
366									
367	537	Hydraulic Expenses							
368			P	SG		-	-	-	-
369			P	SG		4,014,784	63,451	4,232,031	66,884
370			P	SG		383,891	6,067	404,794	6,398
371									
372					B2	4,398,675	69,518	4,636,825	73,282

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
373									
374	538	Electric Expenses							
375			P	DGP		-	-	-	-
376			P	SG		-	-	-	-
377			P	SG		-	-	-	-
378									
379					B2	-	-	-	-
380									
381	539	Misc. Hydro Expenses							
382			P	SG		-	-	-	-
383			P	SG		12,375,612	195,588	13,119,393	207,343
384			P	SG		6,625,110	104,706	7,045,261	111,346
385									
386									
387					B2	19,000,722	300,294	20,164,653	318,689
388									
389	540	Rents (Hydro Generation)							
390			P	DGP		-	-	-	-
391			P	SG		1,532,219	24,216	1,610,331	25,450
392			P	SG		62,191	983	65,361	1,033
393									
394					B2	1,594,410	25,199	1,675,692	26,483
395									
396	541	Maint Supervision & Engineering							
397			P	DGP		-	-	-	-
398			P	SG		388	6	404	6
399			P	SG		-	-	-	-
400									
401					B2	388	6	404	6
402									
403	542	Maintenance of Structures							
404			P	SG		-	-	-	-
405			P	SG		707,774	11,186	747,969	11,821
406			P	SG		57,876	915	61,320	969
407									
408					B2	765,651	12,101	809,289	12,790
409									
410									
411									
412									
413	543	Maintenance of Dams & Waterways							
414			P	SG		-	-	-	-
415			P	SG		3,127,355	49,426	3,280,584	51,847
416			P	SG		580,643	9,177	616,081	9,737
417									
418					B2	3,707,998	58,602	3,896,665	61,584
419									
420	544	Maintenance of Electric Plant							
421			P	SG		-	-	-	-
422			P	SG		1,967,499	31,095	2,097,210	33,145
423			P	SG		603,277	9,534	640,588	10,124
424									
425					B2	2,570,776	40,629	2,737,798	43,269
426									
427	545	Maintenance of Misc. Hydro Plant							
428			P	SG		-	-	-	-
429			P	SG		-	-	-	-
430			P	SG		2,292,441	36,231	2,411,380	38,110
431			P	SG		646,292	10,214	677,133	10,702
432									
433					B2	2,938,733	46,445	3,088,513	48,812
434									
435	**Total Hydraulic Power Generation**				**B2**	**43,470,099**	**687,016**	**46,046,524**	**727,735**
436									
437	546	Operation Super & Engineering							
438			P	SG		335,152	5,297	353,900	5,593
439			P	SG		-	-	-	-
440			P	SG		-	-	-	-
441					B2	335,152	5,297	353,900	5,593
442									
443	547	Fuel-Non-NPC							
444			P	SE		-	-	-	-
445			P	SE		-	-	-	-
446					B2	-	-	-	-
447									
448	547NPC	Fuel-NPC							
449			P	SE		227,905,649	3,396,424	(4,336,749)	(64,630)
450			P	SE		4,336,749	64,630	4,336,749	64,630
451					B2	232,242,399	3,461,054	0	0

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	DECEMBER 2019 NORMALIZED RESULTS CALIFORNIA
452									
453	548	Generation Expense							
454			P	SG		15,503,495	245,023	16,455,011	260,061
455			P	SG		1,101,198	17,404	1,162,466	18,372
456			P	SG		-	-	-	-
457					B2	16,604,694	262,426	17,617,478	278,433
458									
459	549	Miscellaneous Other							
460			P	S		71,372	-	75,445	-
461			P	SG		4,034,658	63,765	4,312,949	68,163
462			P	SG		1,297,560	20,507	1,369,753	21,648
463			P	SG		-	-	-	-
464			P	SG		-	-	11,717,017	185,180
465					B2	5,403,590	84,272	17,475,164	274,991
466									
467									
468									
469									
470	550	Rents							
471			P	S		(57,212)	-	(60,395)	-
472			P	SG		38,166	603	40,290	637
473			P	SG		3,537,592	55,909	3,734,415	59,020
474					B2	3,518,547	56,513	3,714,310	59,657
475									
476	551	Maint Supervision & Engineering							
477			P	SG		-	-	-	-
478					B2	-	-	-	-
479									
480	552	Maintenance of Structures							
481			P	SG		2,175,498	34,382	2,288,399	36,167
482			P	SG		182,532	2,885	188,948	2,986
483			P	SG		-	-	-	-
484					B2	2,358,030	37,267	2,477,346	39,153
485									
486	553	Maint of Generation & Electric Plant							
487			P	SG		4,489,809	70,958	4,850,605	76,661
488			P	SG		11,626,587	183,751	12,035,228	190,209
489			P	SG		587,746	9,289	608,404	9,615
490			P	SG		-	-	4,887,034	77,236
491					B2	16,704,142	263,998	22,381,270	353,721
492									
493	554	Maintenance of Misc. Other							
494			P	SG		101,155	1,599	109,147	1,725
495			P	SG		1,649,559	26,070	1,707,536	26,986
496			P	SG		196,381	3,104	203,283	3,213
497			P	SG		-	-	-	-
498					B2	1,947,095	30,773	2,019,966	31,924
499									
500	**Total Other Power Generation**				**B2**	**279,113,649**	**4,201,599**	**66,039,435**	**1,043,472**
501									
502									
503	555	Purchased Power-Non NPC							
504			DMSC	S		72,682,139	-	72,682,139	-
505						72,682,139	-	72,682,139	-
506									
507	555NPC	Purchased Power-NPC							
508			P	S		928,585	-	-	-
509			P	SE		7,709,108	114,887	-	-
510		Seasonal Co	P	SG		527,831,891	8,342,037	-	-
511			P	DGP		-	-	-	-
512						536,469,584	8,456,924	-	-
513									
514		Total Purchased Power			B2	609,151,722	8,456,924	72,682,139	-
515									
516	556	System Control & Load Dispatch							
517			P	SG		1,665,664	26,325	1,774,993	28,053
518									
519					B2	1,665,664	26,325	1,774,993	28,053
520									
521									
522									
523	557	Other Expenses							
524			P	S		4,359,106	-	4,612,881	-
525			P	SG		34,739,769	549,039	37,088,609	586,161
526			P	SGCT		1,122,425	17,746	62,449	987
527			P	SE		9,219	137	9,699	145
528			P	SG		-	-	-	-
529			P	TROJP		-	-	-	-
530									
531					B2	40,230,520	566,922	41,773,638	587,293

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
532									
533	Embedded Cost Differentials								
534		Company Owned Hy	P	DGP		-	-	-	-
535		Company Owned Hy	P	SG		-	-	-	-
536		Mid-C Contract	P	MC		-	-	-	-
537		Mid-C Contract	P	SG		-	-	-	-
538		Existing QF Contract	P	S		-	-	-	-
539		Existing QF Contract	P	SG		-	-	-	-
540									
541						-	-	-	-
542									
543									
544									
545									
546	2017 Protocol Adjustment								
547		Baseline ECD	P	S		(9,578,038)	(324,482)	(9,578,038)	(324,482)
548		Equalization Adj.	P	S		9,074,482	324,482	9,074,482	324,482
549	2017 Protocol Adjustment					(503,555)	-	(503,555)	-
550									
551	**Total Other Power Supply**				B2	**650,544,351**	**9,050,171**	**115,727,215**	**615,346**
552									
553	**Total Production Expense**				B2	**2,082,578,858**	**30,423,015**	**555,305,227**	**7,572,684**
554									
555									
556	Summary of Production Expense by Factor								
557		S				75,109,141	(344,725)	74,658,149	-
558		SG				942,649,210	14,897,953	454,376,633	7,181,125
559		SE				1,063,698,081	15,852,041	26,207,996	390,572
560		SNPPH				-	-	-	-
561		TROJP				-	-	-	-
562		SGCT				1,122,425	17,746	62,449	987
563		DGP				-	-	-	-
564		DEU				-	-	-	-
565		DEP				-	-	-	-
566		SNPPS				-	-	-	-
567		SNPPO				-	-	-	-
568		DGU				-	-	-	-
569		MC				-	-	-	-
570		SSGCT				-	-	-	-
571		SSECT				-	-	-	-
572		SSGC				-	-	-	-
573		SSGCH				-	-	-	-
574		SSECH				-	-	-	-
575	Total Production Expense by Factor					2,082,578,858	30,423,015	555,305,227	7,572,684
576	560	Operation Supervision & Engineering							
577			T	SG		7,109,703	112,364	7,602,776	120,157
578			T	SG		-	-	-	-
579									
580					B2	7,109,703	112,364	7,602,776	120,157
581									
582	561	Load Dispatching							
583			T	SG		20,083,628	317,409	20,949,791	331,098
584									
585					B2	20,083,628	317,409	20,949,791	331,098
586	562	Station Expense							
587			T	SG		3,684,436	58,230	3,865,580	61,093
588									
589					B2	3,684,436	58,230	3,865,580	61,093
590									
591	563	Overhead Line Expense							
592			T	SG		539,951	8,534	554,163	8,758
593									
594					B2	539,951	8,534	554,163	8,758
595									
596	564	Underground Line Expense							
597			T	SG		-	-	-	-
598									
599					B2	-	-	-	-
600									
601	565	Transmission of Electricity by Others							
602			T	SG		-	-	-	-
603			T	SE		-	-	-	-
604						-	-	-	-
605									
606	565NPC	Transmission of Electricity by Others-NPC							
607			T	SG		128,845,503	2,036,319	-	-
608			T	SE		2,469,630	36,804	-	-
609						131,315,133	2,073,123	-	-
610									
611		Total Transmission of Electricity by Others			B2	131,315,133	2,073,123	-	-

	2017 PROTOCOL 13-Month Average				JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
612									
613	566	Misc. Transmission Expense							
614			T	SG		2,838,808	44,866	2,884,887	45,594
615									
616					B2	2,838,808	44,866	2,884,887	45,594
617									
618	567	Rents - Transmission							
619			T	SG		2,204,130	34,835	2,249,248	35,548
620									
621					B2	2,204,130	34,835	2,249,248	35,548
622									
623	568	Maint Supervision & Engineering							
624			T	SG		1,114,048	17,607	1,192,106	18,840
625									
626					B2	1,114,048	17,607	1,192,106	18,840
627									
628	569	Maintenance of Structures							
629			T	SG		5,283,183	83,497	5,587,348	88,304
630									
631					B2	5,283,183	83,497	5,587,348	88,304
632									
633	570	Maintenance of Station Equipment							
634			T	SG		12,394,024	195,879	13,112,582	207,236
635									
636					B2	12,394,024	195,879	13,112,582	207,236
637									
638	571	Maintenance of Overhead Lines							
639			T	SG		16,408,388	259,324	17,122,653	270,612
640			T	SG		-	-	-	-
641									
642					B2	16,408,388	259,324	17,122,653	270,612
643									
644	572	Maintenance of Underground Lines							
645			T	SG		97,643	1,543	103,801	1,641
646									
647					B2	97,643	1,543	103,801	1,641
648									
649	573	Maint of Misc. Transmission Plant							
650			T	SG		132,538	2,095	137,352	2,171
651									
652					B2	132,538	2,095	137,352	2,171
653									
654	**Total Transmission Expense**				**B2**	**203,205,613**	**3,209,305**	**75,362,288**	**1,191,052**
655									
656	Summary of Transmission Expense by Factor								
657		SE				2,469,630	36,804	-	-
658		SG				200,735,983	3,172,501	75,362,288	1,191,052
659		SNPT				-	-	-	-
660	Total Transmission Expense by Factor					203,205,613	3,209,305	75,362,288	1,191,052
661	580	Operation Supervision & Engineering							
662			DPW	S		1,230,305	40,797	1,308,609	42,284
663			DPW	SNPD		7,456,853	251,291	7,964,556	268,400
664					B2	8,687,158	292,088	9,273,165	310,684
665									
666	581	Load Dispatching							
667			DPW	S		-	-	-	-
668			DPW	SNPD		11,079,649	373,376	11,843,738	399,126
669					B2	11,079,649	373,376	11,843,738	399,126
670									
671	582	Station Expense							
672			DPW	S		4,432,061	54,258	4,658,754	56,455
673			DPW	SNPD		9,290	313	9,869	333
674					B2	4,441,351	54,571	4,668,622	56,788
675									
676	583	Overhead Line Expenses							
677			DPW	S		7,501,089	135,767	7,956,691	144,268
678			DPW	SNPD		163	5	174	6
679					B2	7,501,252	135,772	7,956,865	144,274
680									
681	584	Underground Line Expense							
682			DPW	S		861	-	892	-
683			DPW	SNPD		(19,683)	(663)	(20,400)	(687)
684					B2	(18,822)	(663)	(19,508)	(687)
685									
686	585	Street Lighting & Signal Systems							
687			DPW	S		-	-	-	-
688			DPW	SNPD		210,528	7,095	225,120	7,586
689					B2	210,528	7,095	225,120	7,586

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
690									
691	586	Meter Expenses							
692			DPW	S		5,519,488	227,560	5,845,495	222,031
693			DPW	SNPD		3,658	123	3,813	128
694					B2	5,523,146	227,684	5,849,308	222,159
695									
696	587	Customer Installation Expenses							
697			DPW	S		13,624,381	503,612	14,468,373	535,022
698			DPW	SNPD		-	-	-	-
699					B2	13,624,381	503,612	14,468,373	535,022
700									
701	588	Misc. Distribution Expenses							
702			DPW	S		2,037,506	22,038	2,108,198	23,279
703			DPW	SNPD		1,614,103	54,394	1,799,407	60,639
704					B2	3,651,609	76,432	3,907,606	83,917
705									
706	589	Rents							
707			DPW	S		3,338,695	99,390	3,476,122	103,265
708			DPW	SNPD		7,053	238	7,310	246
709					B2	3,345,748	99,628	3,483,432	103,512
710									
711	590	Maint Supervision & Engineering							
712			DPW	S		3,159,835	72,555	3,364,021	77,102
713			DPW	SNPD		2,270,073	76,500	2,430,350	81,901
714					B2	5,429,907	149,055	5,794,371	159,004
715									
716	591	Maintenance of Structures							
717			DPW	S		2,002,883	51,760	2,066,726	53,410
718			DPW	SNPD		159,732	5,383	164,824	5,554
719					B2	2,162,616	57,143	2,231,550	58,965
720									
721	592	Maintenance of Station Equipment							
722			DPW	S		7,682,833	480,289	8,149,468	507,822
723			DPW	SNPD		1,780,004	59,985	1,897,090	63,931
724					B2	9,462,837	540,273	10,046,557	571,753
725	593	Maintenance of Overhead Lines							
726			DPW	S		80,349,818	8,349,589	87,202,689	11,054,928
727			DPW	SNPD		1,547,140	52,138	1,621,957	54,659
728					B2	81,896,958	8,401,726	88,824,647	11,109,586
729									
730	594	Maintenance of Underground Lines							
731			DPW	S		26,115,535	482,510	27,446,380	510,712
732			DPW	SNPD		26,198	883	27,691	933
733					B2	26,141,734	483,393	27,474,071	511,645
734									
735	595	Maintenance of Line Transformers							
736			DPW	S		-	-	-	-
737			DPW	SNPD		1,006,912	33,932	1,071,879	36,122
738					B2	1,006,912	33,932	1,071,879	36,122
739									
740	596	Maint of Street Lighting & Signal Sys.							
741			DPW	S		3,063,300	92,317	3,216,298	97,963
742			DPW	SNPD		-	-	-	-
743					B2	3,063,300	92,317	3,216,298	97,963
744									
745	597	Maintenance of Meters							
746			DPW	S		492,873	7,536	521,600	7,999
747			DPW	SNPD		(377,796)	(12,731)	(397,099)	(13,382)
748					B2	115,077	(5,195)	124,500	(5,383)
749									
750	598	Maint of Misc. Distribution Plant							
751			DPW	S		1,425,448	42,865	1,473,871	44,389
752			DPW	SNPD		6,397,012	215,575	6,674,614	224,930
753					B2	7,822,460	258,440	8,148,485	269,319
754									
755	**Total Distribution Expense**				**B2**	**195,147,802**	**11,780,679**	**208,589,080**	**14,671,354**
756									
757									
758	Summary of Distribution Expense by Factor								
759		S				161,976,913	10,662,843	173,264,186	13,480,930
760		SNPD				33,170,889	1,117,836	35,324,893	1,190,424
761									
762	Total Distribution Expense by Factor					195,147,802	11,780,679	208,589,080	14,671,354
763									
764	901	Supervision							
765			CUST	S		(6)	-	(7)	-
766			CUST	CN		2,288,374	56,310	2,439,784	60,035
767					B2	2,288,367	56,310	2,439,777	60,035

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
768									
769	902	Meter Reading Expense							
770			CUST	S		18,181,803	889,481	18,949,151	557,444
771			CUST	CN		748,132	18,409	797,762	19,630
772					B2	18,929,935	907,891	19,746,914	577,074
773									
774	903	Customer Receipts & Collections							
775			CUST	S		6,959,274	203,778	7,226,998	93,292
776			CUST	CN		40,767,112	1,003,149	43,278,332	1,064,942
777					B2	47,726,385	1,206,926	50,505,331	1,158,234
778									
779	904	Uncollectible Accounts							
780			CUST	S		14,302,780	647,864	14,980,761	686,379
781			P	SG		-	-	-	-
782			CUST	CN		140,462	3,456	147,040	3,618
783					B2	14,443,242	651,321	15,127,801	689,997
784									
785	905	Misc. Customer Accounts Expense							
786			CUST	S		2,678,372	-	2,803,801	-
787			CUST	CN		21,078	519	22,065	543
788					B2	2,699,450	519	2,825,866	543
789									
790	**Total Customer Accounts Expense**				**B2**	**86,087,379**	**2,822,966**	**90,645,688**	**2,485,883**
791									
792	Summary of Customer Accts Exp by Factor								
793		S				42,122,222	1,741,124	43,960,705	1,337,114
794		CN				43,965,157	1,081,842	46,684,982	1,148,769
795		SG				-	-	-	-
796	Total Customer Accounts Expense by Factor					86,087,379	2,822,966	90,645,688	2,485,883
797									
798	907	Supervision							
799			CUST	S		-	-	-	-
800			CUST	CN		280,818	6,910	299,985	7,382
801					B2	280,818	6,910	299,985	7,382
802									
803	908	Customer Assistance							
804			CUST	S		119,109,791	91,945	123,565,040	97,514
805			CUST	CN		1,728,113	42,523	1,848,914	45,496
806									
807									
808					B2	120,837,905	134,469	125,413,953	143,010
809									
810	909	Informational & Instructional Adv							
811			CUST	S		1,305,225	46,335	1,349,498	47,992
812			CUST	CN		1,423,634	35,031	1,491,526	36,702
813					B2	2,728,860	81,366	2,841,024	84,694
814									
815	910	Misc. Customer Service							
816			CUST	S		-	-	-	-
817			CUST	CN		31,518	776	32,647	803
818									
819					B2	31,518	776	32,647	803
820									
821	**Total Customer Service Expense**				**B2**	**123,879,101**	**223,520**	**128,587,609**	**235,888**
822									
823									
824	Summary of Customer Service Exp by Factor								
825		S				120,415,017	138,280	124,914,538	145,506
826		CN				3,464,084	85,240	3,673,072	90,383
827									
828	Total Customer Service Expense by Factor				B2	123,879,101	223,520	128,587,609	235,888
829									
830									
831	911	Supervision							
832			CUST	S		-	-	-	-
833			CUST	CN		-	-	-	-
834					B2	-	-	-	-
835									
836	912	Demonstration & Selling Expense							
837			CUST	S		-	-	-	-
838			CUST	CN		-	-	-	-
839					B2	-	-	-	-
840									
841	913	Advertising Expense							
842			CUST	S		-	-	-	-
843			CUST	CN		-	-	-	-
844					B2	-	-	-	-

	2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
845									
846	916	Misc. Sales Expense							
847			CUST	S		-	-	-	-
848			CUST	CN		-	-	-	-
849					B2	-	-	-	-
850									
851	**Total Sales Expense**				**B2**	-	-	-	-
852									
853									
854	Total Sales Expense by Factor								
855		S				-	-	-	-
856		CN				-	-	-	-
857	Total Sales Expense by Factor					-	-	-	-
858									
859	**Total Customer Service Exp Including Sales**				**B2**	**123,879,101**	**223,520**	**128,587,609**	**235,888**
860	920	Administrative & General Salaries							
861			PTD	S		(260,109)	(37,216)	(272,725)	(39,021)
862			CUST	CN		-	-	-	-
863			PTD	SO		70,776,966	1,588,117	75,721,001	1,699,053
864					B2	70,516,857	1,550,901	75,448,276	1,660,032
865									
866	921	Office Supplies & expenses							
867			PTD	S		355,012	7,196	367,020	7,440
868			CUST	CN		90,580	2,229	93,644	2,304
869			PTD	SO		8,113,582	182,055	8,428,805	189,128
870					B2	8,559,174	191,480	8,889,469	198,872
871									
872	922	A&G Expenses Transferred							
873			PTD	S		-	-	-	-
874			CUST	CN		-	-	-	-
875			PTD	SO		(31,976,944)	(717,509)	(34,021,814)	(763,393)
876					B2	(31,976,944)	(717,509)	(34,021,814)	(763,393)
877									
878	923	Outside Services							
879			PTD	S		2,240,230	(6,495)	2,322,214	(6,773)
880			CUST	CN		-	-	-	-
881			PTD	SO		16,483,098	369,853	17,201,629	385,976
882					B2	18,723,328	363,358	19,523,843	379,203
883									
884	924	Property Insurance							
885			PT	S		8,841,191	447,290	6,628,736	(1,767,262)
886			PT	SG		-	-	369,720	5,843
887			PTD	SO		5,799,349	130,128	5,799,349	130,128
888					B2	14,640,540	577,418	12,797,805	(1,631,291)
889									
890	925	Injuries & Damages							
891			PTD	S		2,773,569	-	2,773,569	-
892			PTD	SO		8,345,813	187,266	12,418,874	278,659
893					B2	11,119,383	187,266	15,192,443	278,659
894									
895	926	Employee Pensions & Benefits							
896			LABOR	S		(1,687)	(37,216)	(1,687)	(37,216)
897			CUST	CN		-	-	-	-
898			LABOR	SO		48,134,354	1,080,055	50,974,853	1,143,791
899					B2	48,132,667	1,042,839	50,973,165	1,106,575
900									
901	927	Franchise Requirements							
902			DMSC	S		-	-	-	-
903			DMSC	SO		-	-	-	-
904					B2	-	-	-	-
905									
906	928	Regulatory Commission Expense							
907			DMSC	S		16,620,644	193,279	17,357,024	202,071
908			P	SE		196,633	2,930	205,133	3,057
909			DMSC	SO		2,440,313	54,757	2,567,138	57,602
910			FERC	SG		4,220,965	66,710	4,403,415	69,593
911					B2	23,478,556	317,676	24,532,709	332,324
912									
913	929	Duplicate Charges							
914			LABOR	S		-	-	-	-
915			LABOR	SO		(52,473,510)	(1,177,418)	(55,020,151)	(1,234,560)
916					B2	(52,473,510)	(1,177,418)	(55,020,151)	(1,234,560)
917									
918	930	Misc General Expenses							
919			PTD	S		120,139	3,250	123,633	3,345
920			CUST	CN		-	-	-	-
921			P	SG		-	-	-	-
922			LABOR	SO		2,203,303	49,438	2,267,369	50,876
923					B2	2,323,442	52,688	2,391,001	54,220

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	DECEMBER 2019 NORMALIZED RESULTS CALIFORNIA
924									
925	931	Rents							
926			PTD	S		411,708	56,612	432,327	59,447
927			PTD	SO		3,563,077	79,949	3,741,523	83,954
928					B2	3,974,785	136,561	4,173,850	143,401
929									
930	935	Maintenance of General Plant							
931			G	S		566,815	85,998	583,689	87,868
932			CUST	CN		53,705	1,322	54,778	1,348
933			G	SO		21,576,453	484,140	22,135,944	496,694
934					B2	22,196,972	571,459	22,774,411	585,910
935									
936	**Total Administrative & General Expense**				**B2**	**139,215,250**	**3,096,720**	**147,655,008**	**1,109,952**
937									
938	Summary of A&G Expense by Factor								
939		S				31,667,512	712,699	30,313,800	(1,490,101)
940		SE				196,633	2,930	205,133	3,057
941		SO				102,985,854	2,310,831	112,214,519	2,517,907
942		SG				4,220,965	66,710	4,773,135	75,436
943		CN				144,285	3,550	148,422	3,652
944	Total A&G Expense by Factor					139,215,250	3,096,720	147,655,008	1,109,952
945									
946	**Total O&M Expense**				**B2**	**2,830,114,002**	**51,556,205**	**1,206,144,899**	**27,266,812**
947	403SP	Steam Depreciation							
948			P	SG		30,524,102	482,413	29,928,337	472,998
949			P	SG		30,944,106	489,051	28,055,162	443,393
950			P	SG		162,259,528	2,564,410	507,369,470	8,018,642
951			P	SG		15,035,520	237,627	15,260,518	241,182
952					B3	238,763,557	3,773,501	580,613,487	9,176,215
953									
954	403NP	Nuclear Depreciation							
955			P	SG		-	-	-	-
956					B3	-	-	-	-
957									
958	403HP	Hydro Depreciation							
959			P	SG		4,350,560	68,758	4,244,161	67,076
960			P	SG		1,408,757	22,264	1,341,487	21,201
961			P	SG		24,623,162	389,153	23,573,211	372,559
962			P	SG		5,452,622	86,175	8,539,658	134,964
963					B3	35,835,102	566,350	37,698,516	595,800
964									
965	403OP	Other Production Depreciation							
966			P	SG		-	-	-	-
967			P	SG		56,973,717	900,432	56,658,677	895,453
968			P	SG		3,140,825	49,639	3,410,262	53,897
969			P	SG		67,158,026	1,061,389	63,595,667	1,005,088
970					B3	127,272,568	2,011,459	123,664,607	1,954,438
971									
972	403TP	Transmission Depreciation							
973			T	SG		8,345,208	131,891	8,473,928	133,925
974			T	SG		10,984,943	173,610	10,747,099	169,851
975			T	SG		86,081,483	1,360,461	93,434,491	1,476,671
976					B3	105,411,634	1,665,962	112,655,518	1,780,447
977									
978									
979									
980	403	Distribution Depreciation							
981	360	Land & Land Rights	DPW	S		412,535	25,095	836,282	25,384
982	361	Structures	DPW	S		1,949,631	104,748	2,679,278	105,245
983	362	Station Equipment	DPW	S		(5,439,045)	737,971	848,197	762,185
984	363	Storage Battery Eq	DPW	S		-	-	-	-
985	364	Poles & Towers	DPW	S		40,870,091	2,457,626	48,393,104	2,476,588
986	365	OH Conductors	DPW	S		19,587,536	1,103,100	24,403,974	1,106,383
987	366	UG Conduit	DPW	S		8,787,528	522,649	11,133,966	524,248
988	367	UG Conductor	DPW	S		20,670,174	473,497	26,150,954	477,232
989	368	Line Trans	DPW	S		32,349,364	1,329,240	40,896,478	1,335,065
990	369	Services	DPW	S		17,173,364	460,513	22,088,205	463,863
991	370	Meters	DPW	S		7,416,274	191,335	8,698,354	192,209
992	371	Inst Cust Prem	DPW	S		499,273	13,187	556,382	13,226
993	372	Leased Property	DPW	S		-	-	-	-
994	373	Street Lighting	DPW	S		2,219,050	22,220	2,621,686	22,495
995					B3	146,495,774	7,441,182	189,306,860	7,504,121

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
996									
997	403GP	General Depreciation							
998			G-SITUS	S		14,511,443	384,685	16,295,523	468,306
999			G-DGP	SG		29,504	466	12,161	192
1000			G-DGU	SG		75,619	1,195	56,278	889
1001			P	SE		101,934	1,519	111,253	1,658
1002			CUST	CN		1,155,434	28,432	850,395	20,926
1003			G-SG	SG		9,092,106	143,695	9,324,600	147,369
1004			PTD	SO		13,837,618	310,493	14,862,995	333,501
1005			G-SG	SG		7,379	117	8,069	128
1006			G-SG	SG		143,226	2,264	134,456	2,125
1007					B3	38,954,264	872,865	41,655,729	975,094
1008									
1009	403GV0	General Vehicles							
1010			G-SG	SG		-	-	-	-
1011					B3	-	-	-	-
1012									
1013	403MP	Mining Depreciation							
1014			P	SE		-	-	-	-
1015					B3	-	-	-	-
1016									
1017	403EP	Experimental Plant Depreciation							
1018			P	SG		-	-	-	-
1019			P	SG		-	-	-	-
1020					B3	-	-	-	-
1021	4031	ARO Depreciation							
1022			P	S		-	-	-	-
1023					B3	-	-	-	-
1024									
1025									
1026	**Total Depreciation Expense**				**B3**	**692,732,899**	**16,331,319**	**1,085,594,718**	**21,986,116**
1027									
1028	Summary	S				161,007,218	7,825,866	205,602,383	7,972,427
1029		DGP				-	-	-	-
1030		DGU				-	-	-	-
1031		SG				516,630,695	8,165,009	864,167,692	13,657,604
1032		SO				13,837,618	310,493	14,862,995	333,501
1033		CN				1,155,434	28,432	850,395	20,926
1034		SE				101,934	1,519	111,253	1,658
1035		SSGCH				-	-	-	-
1036		SSGCT				-	-	-	-
1037	Total Depreciation Expense By Factor					692,732,899	16,331,319	1,085,594,718	21,986,116
1038									
1039	404GP	Amort of LT Plant - Leasehold Improvements							
1040			I-SITUS	S		548,900	77,037	582,421	78,127
1041			I-SG	SG		-	-	-	-
1042			PTD	SO		799,666	17,943	411,976	9,244
1043			I-DGU	SG		-	-	-	-
1044			CUST	CN		-	-	-	-
1045			I-DGP	SG		-	-	-	-
1046					B4	1,348,566	94,980	994,396	87,371
1047									
1048	404SP	Amort of LT Plant - Cap Lease Steam							
1049			P	SG		-	-	-	-
1050			P	SG		-	-	-	-
1051					B4	-	-	-	-
1052									
1053	404IP	Amort of LT Plant - Intangible Plant							
1054			I-SITUS	S		923,776	-	1,015,506	95,833
1055			P	SE		4,206	63	(278,937)	(4,157)
1056			I-SG	SG		11,081,099	175,130	6,722,843	106,250
1057			PTD	SO		11,233,599	252,063	17,839,889	400,297
1058			CUST	CN		4,643,474	114,261	5,343,125	131,477
1059			I-SG	SG		10,851,449	171,500	10,690,507	168,956
1060			I-SG	SG		307,174	4,855	306,136	4,838
1061			I-DGP	SG		78,646	1,243	-	-
1062			I-SG	SG		-	-	-	-
1063			I-SG	SG		154,395	2,440	-	-
1064			I-DGU	SG		16,485	261	16,485	261
1065					B4	39,294,303	721,815	41,655,553	903,756
1066									
1067	404MP	Amort of LT Plant - Mining Plant							
1068			P	SE		-	-	-	-
1069					B4	-	-	-	-
1070									
1071	404OP	Amort of LT Plant - Other Plant							
1072			P	SG		-	-	-	-
1073					B4	-	-	-	-
1074									
1075									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1076	404HP	Amortization of Other Electric Plant							
1077			P	SG		304,546	4,813	304,323	4,810
1078			P	SG		-	-	-	-
1079			P	SG		-	-	-	-
1080					B4	304,546	4,813	304,323	4,810
1081									
1082	**Total Amortization of Limited Term Plant**				**B4**	**40,947,415**	**821,608**	**42,954,273**	**995,937**
1083									
1084									
1085	405	Amortization of Other Electric Plant							
1086			GP	S		-	-	-	-
1087									
1088					B4	-	-	-	-
1089									
1090	406	Amortization of Plant Acquisition Adj							
1091			P	S		301,635	-	301,635	-
1092			P	SG		-	-	-	-
1093			P	SG		-	-	-	-
1094			P	SG		4,796,927	75,812	4,781,559	75,569
1095			P	SO		-	-	-	-
1096					B4	5,098,562	75,812	5,083,195	75,569
1097	407	Amort of Prop Losses, Unrec Plant, etc							
1098			DPW	S		124,290	-	7,351,953	-
1099			GP	SO		-	-	-	-
1100			P	SG-P		-	-	-	-
1101			P	SE		-	-	-	-
1102			P	SG		-	-	21,885,793	345,891
1103			P	TROJP		-	-	-	-
1104					B4	124,290	-	29,237,746	345,891
1105									
1106	**Total Amortization Expense**				**B4**	**46,170,268**	**897,421**	**77,275,213**	**1,417,397**
1107									
1108									
1109									
1110	Summary of Amortization Expense by Factor								
1111		S				1,898,601	77,037	9,251,515	173,960
1112		SE				4,206	63	(278,937)	(4,157)
1113		TROJP				-	-	-	-
1114		DGP				-	-	-	-
1115		DGU				-	-	-	-
1116		SO				12,033,265	270,006	18,251,865	409,541
1117		SSGCT				-	-	-	-
1118		SSGCH				-	-	-	-
1119		CN				4,643,474	114,261	5,343,125	131,477
1120		SG				27,590,721	436,053	44,707,646	706,575
1121	Total Amortization Expense by Factor					46,170,268	897,421	77,275,213	1,417,397
1122	408	Taxes Other Than Income							
1123			DMSC	S		35,079,688	1,211,558	35,094,275	1,226,145
1124			GP	GPS		143,060,890	3,210,048	144,336,000	3,238,659
1125			GP	SO		13,132,546	294,672	13,132,546	294,672
1126			P	SE		648,179	9,660	648,179	9,660
1127			P	SG		1,993,044	31,499	2,083,068	32,922
1128			DMSC	OPRV-ID		-	-	-	-
1129			GP	EXCTAX		-	-	-	-
1130			GP	SG		-	-	-	-
1131									
1132									
1133									
1134	**Total Taxes Other Than Income**				**B5**	**193,914,348**	**4,757,437**	**195,294,068**	**4,802,057**
1135									
1136									
1137	41140	Deferred Investment Tax Credit - Fed							
1138			PTD	DGU		(4,024,201)	-	(2,737,334)	-
1139									
1140					B7	(4,024,201)	-	(2,737,334)	-
1141									
1142	41141	Deferred Investment Tax Credit - Idaho							
1143			PTD	DGU		-	-	-	-
1144									
1145					B7	-	-	-	-
1146									
1147	**Total Deferred ITC**				**B7**	**(4,024,201)**	**-**	**(2,737,334)**	**-**
1148									
1149									
1150	427	Interest on Long-Term Debt							
1151			GP	S		333,098,843	6,470,818	354,229,265	7,054,216
1152			GP	SNP		-	-	-	-
1153					B6	333,098,843	6,470,818	354,229,265	7,054,216

	2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1154									
1155	428	Amortization of Debt Disc & Exp							
1156			GP	SNP		4,785,861	97,400	4,785,861	97,400
1157					B6	4,785,861	97,400	4,785,861	97,400
1158									
1159	429	Amortization of Premium on Debt							
1160			GP	SNP		(11,026)	(224)	(11,026)	(224)
1161					B6	(11,026)	(224)	(11,026)	(224)
1162									
1163	431	Other Interest Expense							
1164			NUTIL	OTH		-	-	-	-
1165			GP	SO		-	-	-	-
1166			GP	SNP		12,824,260	260,993	12,824,260	260,993
1167					B6	12,824,260	260,993	12,824,260	260,993
1168									
1169	432	AFUDC - Borrowed							
1170			GP	SNP		(15,653,552)	(318,574)	(15,653,552)	(318,574)
1171						(15,653,552)	(318,574)	(15,653,552)	(318,574)
1172									
1173		Total Elec. Interest Deductions for Tax			B6	335,044,386	6,510,413	356,174,808	7,093,811
1174									
1175		Non-Regulated Portion of Interest							
1176			427 NUTIL	NUTIL		-	-	-	-
1177			428 NUTIL	NUTIL		-	-	-	-
1178			429 NUTIL	NUTIL		-	-	-	-
1179			431 NUTIL	NUTIL		-	-	-	-
1180									
1181		Total Non-Regulated Interest				-	-	-	-
1182									
1183		Total Interest Deductions for Tax			B6	335,044,386	6,510,413	356,174,808	7,093,811
1184									
1185									
1186	419	Interest & Dividends							
1187			GP	S		-	-	-	-
1188			GP	SNP		(27,658,146)	(562,886)	(71,673,459)	(1,458,665)
1189		Total Operating Deductions for Tax			B6	(27,658,146)	(562,886)	(71,673,459)	(1,458,665)
1190									
1191									
1192	41010	Deferred Income Tax - Federal-DR							
1193			GP	S		(15,040,908)	(777,092)	(45,967,334)	(408,060)
1194			P	TROJD		-	-	-	-
1195			PT	SG		94,154	1,488	94,154	1,488
1196			LABOR	SO		27,903,917	626,117	7,762,247	174,172
1197			GP	SNP		16,294,021	331,608	26,898,541	547,427
1198			P	SE		5,759,281	85,829	1,490,644	22,215
1199			PT	SG		50,873,319	804,019	201,321,897	3,181,761
1200			GP	GPS		25,313,734	567,998	12,436,692	279,059
1201			DITEXP	DITEXP		-	-	-	-
1202			CUST	BADDEBT		-	-	-	-
1203			CUST	CN		-	-	-	-
1204			IBT	IBT		-	-	-	-
1205			DPW	CIAC		-	-	-	-
1206			GP	SCHMDEXP		-	-	-	-
1207			TAXDEPR	TAXDEPR		339,346,545	7,279,055	150,995,683	3,238,889
1208			DPW	SNPD		460,570	15,521	(1)	(0)
1209					B7	451,004,633	8,934,545	355,032,523	7,036,950
1210									
1211									
1212									
1213	41110	Deferred Income Tax - Federal-CR							
1214			GP	S		(25,890,198)	(154,290)	(55,069,285)	(1,470,966)
1215			P	SE		(17,657,222)	(263,141)	(186,340)	(2,777)
1216			PT	SG		(541,163)	(8,553)	(541,163)	(8,553)
1217			GP	SNP		(5,554,828)	(113,049)	(9,742,142)	(198,268)
1218			PT	SG		(61,518)	(972)	(87,776,549)	(1,387,251)
1219			GP	GPS		50,901	1,142	-	-
1220			LABOR	SO		(17,359,490)	(389,518)	(4,059,984)	(91,099)
1221			PT	SNPD		(707,268)	(23,834)	-	-
1222			CUST	BADDEBT		(783,823)	(35,751)	(0)	(0)
1223			P	SGCT		(425,972)	(6,735)	-	-
1224			DITEXP	DITEXP		-	-	-	-
1225			P	TROJD		16,070	251	-	-
1226			IBT	IBT		-	-	-	-
1227			DPW	CIAC		(24,668,386)	(831,307)	(12,513,228)	(421,687)
1228			GP	SCHMDEXP		(293,629,957)	(5,946,770)	(195,739,121)	(3,964,226)
1229			TAXDEPR	TAXDEPR		-	-	-	-
1230					B7	(387,212,854)	(7,772,528)	(365,627,812)	(7,544,826)
1231									
1232	**Total Deferred Income Taxes**				**B7**	**63,791,779**	**1,162,017**	**(10,595,289)**	**(507,877)**

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1233	SCHMAF	Additions - Flow Through							
1234			SCHMAF	S		-	-	-	-
1235			SCHMAF	SNP		-	-	-	-
1236			SCHMAF	SO		-	-	-	-
1237			SCHMAF	SE		-	-	-	-
1238			SCHMAF	TROJP		-	-	-	-
1239			SCHMAF	SG		-	-	-	-
1240					B6	-	-	-	-
1241									
1242	SCHMAP	Additions - Permanent							
1243			P	S		-	-	-	-
1244			P	SE		48,790	727	17,000	253
1245			LABOR	SNP		-	-	-	-
1246			SCHMAP-SO	SO		855,897	19,205	558,032	12,521
1247			SCHMAP	SG		-	-	-	-
1248			DPW	SCHMDEXP		70,161	1,421	249,195	5,047
1249					B6	974,848	21,353	824,227	17,821
1250									
1251	SCHMAT	Additions - Temporary							
1252			SCHMAT-SITUS	S		86,442,664	69,535	(24,207,960)	149,808
1253			P	SGCT		1,122,425	17,746	(0)	(0)
1254			DPW	CIAC		65,000,623	2,190,475	50,894,504	1,715,109
1255			SCHMAT-SNP	SNP		14,636,842	297,882	39,623,781	806,405
1256			P	TROJD		(42,345)	(662)	0	0
1257			P	SG		-	-	-	-
1258			SCHMAT-SE	SE		46,526,366	693,371	757,795	11,293
1259			P	SG		167,978	2,655	355,312,454	5,615,480
1260			SCHMAT-GPS	GPS		(134,124)	(3,010)	0	0
1261			SCHMAT-SO	SO		45,741,858	1,026,371	16,512,995	370,524
1262			SCHMAT-SNP	SNPD		1,863,634	62,803	0	0
1263			CUST	BADDEBT		2,065,355	94,203	(0)	(0)
1264			P	TAXDEPR		-	-	-	-
1265			BOOKDEPR	SCHMDEXP		773,708,090	15,669,600	796,121,143	16,123,523
1266					B6	1,037,099,368	20,120,971	1,235,014,713	24,792,142
1267									
1268	TOTAL SCHEDULE - M ADDITIONS				B6	1,038,074,215	20,142,324	1,235,838,940	24,809,964
1269									
1270	SCHMDF	Deductions - Flow Through							
1271			SCHMDF	S		-	-	-	-
1272			SCHMDF	DGP		-	-	-	-
1273			SCHMDF	DGU		-	-	-	-
1274					B6	-	-	-	-
1275	SCHMDP	Deductions - Permanent							
1276			SCHMDP	S		-	-	-	-
1277			P	SE		1,874,524	27,936	-	-
1278			PTD	SNP		65,097	1,325	64,761	1,318
1279			BOOKDEPR	SCHMDEXP		(16,933)	(343)	(103,747)	(2,101)
1280			P	SG		33,558,074	530,363	(0)	(0)
1281			SCHMDP-SO	SO		-	-	-	-
1282					B6	35,480,761	559,281	(38,987)	(783)
1283									
1284	SCHMDT	Deductions - Temporary							
1285			GP	S		(39,632,439)	(2,047,619)	(187,299,125)	(1,509,878)
1286			CUST	BADDEBT		-	-	-	-
1287			SCHMDT-SNP	SNP		42,934,369	873,780	109,403,260	2,226,524
1288			CUST	CN		-	-	-	-
1289			SCHMDT	SG		248,093	3,921	248,093	3,921
1290			CUST	DGP		-	-	-	-
1291			P	SE		15,175,569	226,158	3,940,706	58,727
1292			SCHMDT-SG	SG		134,050,011	2,118,573	815,064,276	12,881,557
1293			SCHMDT-GPS	GPS		66,701,099	1,496,661	50,583,213	1,135,003
1294			SCHMDT-SO	SO		73,526,177	1,649,805	31,571,053	708,402
1295			TAXDEPR	TAXDEPR		894,170,234	19,180,141	614,138,123	13,173,393
1296			DPW	SNPD		1,213,594	40,897	0	0
1297					B6	1,188,386,707	23,542,317	1,437,649,600	28,677,649
1298									
1299	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,223,867,468	24,101,598	1,437,610,613	28,676,865
1300									
1301	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(185,793,253)**	**(3,959,274)**	**(201,771,673)**	**(3,866,902)**
1302									
1303									
1304									
1305	40911	State Income Taxes							
1306			IBT			44,824,360	1,099,584	89,455,107	739,658
1307			IBT	IBT		-	-	-	-
1308		PTC	P	SG		-	-	-	-
1309			IBT	IBT		-	-	-	-
1310	**Total State Tax Expense**					44,824,360	1,099,584	89,455,107	739,658
1311									
1312									

	2017 PROTOCOL 13-Month Average					JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1313	Calculation of Taxable Income:								
1314		Operating Revenues				5,242,858,133	107,656,647	5,016,990,882	81,205,657
1315		Operating Deductions:							
1316		O & M Expenses				2,830,114,002	51,556,205	1,206,144,899	27,266,812
1317		Depreciation Expense				692,732,899	16,331,319	1,085,594,718	21,986,116
1318		Amortization Expense				46,170,268	897,421	77,275,213	1,417,397
1319		Taxes Other Than Income				193,914,348	4,757,437	195,294,068	4,802,057
1320		Interest & Dividends (AFUDC-Equity)				(27,658,146)	(562,886)	(71,673,459)	(1,458,665)
1321		Misc Revenue & Expense				(573,589)	(12,447)	(3,967,846)	(60,809)
1322		Total Operating Deductions				3,734,699,783	72,967,048	2,488,667,593	53,952,908
1323		Other Deductions:							
1324		Interest Deductions				335,044,386	6,510,413	356,174,808	7,093,811
1325		Interest on PCRBS				-	-	-	-
1326		Schedule M Adjustments				(185,793,253)	(3,959,274)	(201,771,673)	(3,866,902)
1327									
1328		Income Before State Taxes				987,320,711	24,219,912	1,970,376,807	16,292,036
1329									
1330		State Income Taxes				44,824,360	1,099,584	89,455,107	739,658
1331									
1332	Total Taxable Income					942,496,351	23,120,328	1,880,921,700	15,552,378
1333									
1334	Tax Rate					21.0%	21.0%	21.0%	21.0%
1335									
1336	Federal Income Tax - Calculated					197,924,234	4,855,269	394,993,557	3,265,999
1337									
1338	Adjustments to Calculated Tax:								
1339	40910		P	SE		(38,289)	(571)	-	-
1340	40910	PTC	P	SG		(63,630,952)	(1,005,645)	-	-
1341	40910		P	SO		(2,022)	(45)	-	-
1342	40910	IRS Settle	LABOR	S		-	-	-	-
1343	**Federal Income Tax Expense**					134,252,971	3,849,007	394,993,557	3,265,999
1344									
1345	**Total Operating Expenses**					4,001,202,838	79,640,542	3,031,457,094	58,909,353
1346	310	Land and Land Rights							
1347			P	SG		2,328,228	36,796	2,328,228	36,796
1348			P	SG		33,837,468	534,779	33,837,468	534,779
1349			P	SG		53,917,013	852,123	53,917,013	852,123
1350			P	S		-	-	-	-
1351			P	SG		2,635,317	41,649	2,635,317	41,649
1352					B8	92,718,027	1,465,348	92,718,027	1,465,348
1353									
1354	311	Structures and Improvements							
1355			P	SG		227,799,832	3,600,227	227,799,832	3,600,227
1356			P	SG		315,235,587	4,982,092	315,235,587	4,982,092
1357			P	SG		405,064,432	6,401,778	405,064,432	6,401,778
1358			P	SG		65,356,523	1,032,917	65,356,523	1,032,917
1359					B8	1,013,456,374	16,017,014	1,013,456,374	16,017,014
1360									
1361	312	Boiler Plant Equipment							
1362			P	SG		597,594,836	9,444,595	583,513,039	9,222,041
1363			P	SG		497,662,452	7,865,229	401,033,520	6,338,072
1364			P	SG		3,124,486,974	49,380,468	3,186,018,519	50,352,934
1365			P	SG		339,527,268	5,366,006	347,618,333	5,493,880
1366					B8	4,559,271,530	72,056,297	4,518,183,412	71,406,927
1367									
1368	314	Turbogenerator Units							
1369			P	SG		110,636,287	1,748,534	110,636,287	1,748,534
1370			P	SG		110,488,785	1,746,203	110,488,785	1,746,203
1371			P	SG		694,528,005	10,976,560	694,528,005	10,976,560
1372			P	SG		67,630,168	1,068,850	67,630,168	1,068,850
1373					B8	983,283,246	15,540,147	983,283,246	15,540,147
1374									
1375	315	Accessory Electric Equipment							
1376			P	SG		86,301,422	1,363,937	86,301,422	1,363,937
1377			P	SG		133,668,704	2,112,546	133,668,704	2,112,546
1378			P	SG		198,025,862	3,129,669	198,025,862	3,129,669
1379			P	SG		68,717,683	1,086,038	68,717,683	1,086,038
1380					B8	486,713,672	7,692,190	486,713,672	7,692,190
1381									
1382									
1383									
1384	316	Misc Power Plant Equipment							
1385			P	SG		2,859,273	45,189	2,859,273	45,189
1386			P	SG		4,995,459	78,950	4,995,459	78,950
1387			P	SG		19,666,925	310,823	19,666,925	310,823
1388			P	SG		4,094,398	64,709	4,094,398	64,709
1389					B8	31,616,055	499,671	31,616,055	499,671

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1390									
1391	317	Steam Plant ARO							
1392			P	S		-	-	-	-
1393					B8	-	-	-	-
1394									
1395	SP	Unclassified Steam Plant - Account 300							
1396			P	SG		36,901,809	583,209	36,901,809	583,209
1397					B8	36,901,809	583,209	36,901,809	583,209
1398									
1399									
1400	**Total Steam Production Plant**				**B8**	**7,203,960,713**	**113,853,876**	**7,162,872,594**	**113,204,505**
1401									
1402									
1403	Summary of Steam Production Plant by Factor								
1404		S				-	-	-	-
1405		DGP				-	-	-	-
1406		DGU				-	-	-	-
1407		SG				7,203,960,713	113,853,876	7,162,872,594	113,204,505
1408		SSGCH				-	-	-	-
1409	Total Steam Production Plant by Factor					7,203,960,713	113,853,876	7,162,872,594	113,204,505
1410	320	Land and Land Rights							
1411			P	SG		-	-	-	-
1412			P	SG		-	-	-	-
1413					B8	-	-	-	-
1414									
1415	321	Structures and Improvements							
1416			P	SG		-	-	-	-
1417			P	SG	B8	-	-	-	-
1418						-	-	-	-
1419									
1420	322	Reactor Plant Equipment							
1421			P	SG		-	-	-	-
1422			P	SG		-	-	-	-
1423					B8	-	-	-	-
1424									
1425	323	Turbogenerator Units							
1426			P	SG		-	-	-	-
1427			P	SG		-	-	-	-
1428					B8	-	-	-	-
1429									
1430	324	Land and Land Rights							
1431			P	SG		-	-	-	-
1432			P	SG		-	-	-	-
1433					B8	-	-	-	-
1434									
1435	325	Misc. Power Plant Equipment							
1436			P	SG		-	-	-	-
1437			P	SG		-	-	-	-
1438					B8	-	-	-	-
1439									
1440									
1441	NP	Unclassified Nuclear Plant - Acct 300							
1442			P	SG		-	-	-	-
1443					B8	-	-	-	-
1444									
1445									
1446	**Total Nuclear Production Plant**				**B8**	**-**	**-**	**-**	**-**
1447									
1448									
1449									
1450	Summary of Nuclear Production Plant by Factor								
1451		DGP				-	-	-	-
1452		DGU				-	-	-	-
1453		SG				-	-	-	-
1454									
1455	Total Nuclear Plant by Factor					-	-	-	-
1456									
1457	330	Land and Land Rights							
1458			P	SG		10,332,372	163,296	10,332,372	163,296
1459			P	SG		5,268,322	83,262	5,268,322	83,262
1460			P	SG		18,701,608	295,567	18,701,608	295,567
1461			P	SG		1,278,861	20,212	1,278,861	20,212
1462					B8	35,581,163	562,337	35,581,163	562,337
1463									
1464	331	Structures and Improvements							
1465			P	SG		20,045,585	316,807	20,045,585	316,807
1466			P	SG		4,996,271	78,963	4,996,271	78,963
1467			P	SG		232,044,479	3,667,311	232,044,479	3,667,311
1468			P	SG		9,844,532	155,586	9,844,532	155,586
1469					B8	266,930,867	4,218,667	266,930,867	4,218,667

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1470									
1471	332	Reservoirs, Dams & Waterways							
1472			P	SG		146,246,322	2,311,327	115,411,380	1,824,001
1473			P	SG		18,936,942	299,286	18,532,752	292,898
1474			P	SG		259,427,225	4,100,077	332,203,709	5,250,262
1475			P	SG		72,185,037	1,140,837	85,720,695	1,354,759
1476					B8	496,795,525	7,851,528	551,868,536	8,721,920
1477									
1478	333	Water Wheel, Turbines, & Generators							
1479			P	SG		28,931,961	457,251	28,931,961	457,251
1480			P	SG		8,234,869	130,147	8,234,869	130,147
1481			P	SG		60,547,694	956,917	60,547,694	956,917
1482			P	SG		34,378,487	543,329	34,378,487	543,329
1483					B8	132,093,012	2,087,643	132,093,012	2,087,643
1484									
1485	334	Accessory Electric Equipment							
1486			P	SG		3,799,804	60,053	3,799,804	60,053
1487			P	SG		3,414,615	53,966	3,414,615	53,966
1488			P	SG		64,335,725	1,016,784	64,335,725	1,016,784
1489			P	SG		9,036,320	142,813	9,036,320	142,813
1490					B8	80,586,465	1,273,616	80,586,465	1,273,616
1491									
1492									
1493									
1494	335	Misc. Power Plant Equipment							
1495			P	SG		1,135,690	17,949	1,135,690	17,949
1496			P	SG		157,300	2,486	157,300	2,486
1497			P	SG		1,051,607	16,620	1,051,607	16,620
1498			P	SG		18,279	289	18,279	289
1499					B8	2,362,876	37,344	2,362,876	37,344
1500									
1501	336	Roads, Railroads & Bridges							
1502			P	SG		4,182,035	66,094	4,182,035	66,094
1503			P	SG		824,546	13,031	824,546	13,031
1504			P	SG		16,991,437	268,539	16,991,437	268,539
1505			P	SG		1,079,694	17,064	1,079,694	17,064
1506					B8	23,077,713	364,728	23,077,713	364,728
1507									
1508	337	Hydro Plant ARO							
1509			P	S		-	-	-	-
1510					B8	-	-	-	-
1511									
1512	HP	Unclassified Hydro Plant - Acct 300							
1513			P	S		-	-	-	-
1514			P	SG		-	-	-	-
1515			P	SG		-	-	-	-
1516			P	SG		-	-	-	-
1517					B8	-	-	-	-
1518									
1519	**Total Hydraulic Production Plant**				**B8**	**1,037,427,619**	**16,395,863**	**1,092,500,630**	**17,266,256**
1520									
1521	Summary of Hydraulic Plant by Factor								
1522		S				-	-	-	-
1523		SG				1,037,427,619	16,395,863	1,092,500,630	17,266,256
1524		DGP				-	-	-	-
1525		DGU				-	-	-	-
1526	Total Hydraulic Plant by Factor					1,037,427,619	16,395,863	1,092,500,630	17,266,256
1527									
1528	340	Land and Land Rights							
1529			P	S		74,986	-	74,986	-
1530			P	SG		39,067,820	617,441	39,067,820	617,441
1531			P	SG		6,100,269	96,411	6,100,269	96,411
1532			P	SG		235,129	3,716	235,129	3,716
1533					B8	45,478,205	717,568	45,478,205	717,568
1534									
1535	341	Structures and Improvements							
1536			P	SG		169,827,363	2,684,010	169,827,363	2,684,010
1537			P	SG		-	-	-	-
1538			P	SG		53,321,697	842,714	53,321,697	842,714
1539			P	SG		4,273,000	67,532	4,273,000	67,532
1540					B8	227,422,060	3,594,257	227,422,060	3,594,257
1541									
1542	342	Fuel Holders, Producers & Accessories							
1543			P	SG		13,428,915	212,235	13,428,915	212,235
1544			P	SG		-	-	-	-
1545			P	SG		2,759,066	43,605	2,759,066	43,605
1546					B8	16,187,981	255,840	16,187,981	255,840

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1547									
1548	343	Prime Movers							
1549			P	S		-	-	-	-
1550			P	SG		-	-	-	-
1551			P	SG		1,792,110,535	28,323,132	1,692,672,490	26,751,579
1552			P	SG		1,069,133,458	16,896,953	1,076,927,034	17,020,126
1553			P	SG		55,198,949	872,383	61,986,219	979,652
1554					B8	2,916,442,942	46,092,469	2,831,585,744	44,751,356
1555									
1556	344	Generators							
1557			P	S		-	-	-	-
1558			P	SG		56,869,305	898,782	56,869,305	898,782
1559			P	SG		399,593,606	6,315,315	399,593,606	6,315,315
1560			P	SG		17,661,521	279,129	17,661,521	279,129
1561					B8	474,124,432	7,493,226	474,124,432	7,493,226
1562									
1563	345	Accessory Electric Plant							
1564			P	SG		211,921,434	3,349,279	211,921,434	3,349,279
1565			P	SG		112,195,144	1,773,171	112,195,144	1,773,171
1566			P	SG		-	-	-	-
1567			P	SG		2,901,493	45,856	2,901,493	45,856
1568					B8	327,018,071	5,168,306	327,018,071	5,168,306
1569									
1570									
1571									
1572	346	Misc. Power Plant Equipment							
1573			P	SG		12,543,160	198,236	12,543,160	198,236
1574			P	SG		3,317,681	52,434	3,317,681	52,434
1575			P	SG		-	-	-	-
1576					B8	15,860,841	250,670	15,860,841	250,670
1577									
1578	347	Other Production ARO							
1579			P	S		-	-	-	-
1580					B8	-	-	-	-
1581									
1582	OP	Unclassified Other Prod Plant-Acct 300							
1583			P	S		-	-	-	-
1584			P	SG		(553,173)	(8,743)	(553,173)	(8,743)
1585						(553,173)	(8,743)	(553,173)	(8,743)
1586									
1587	**Total Other Production Plant**				**B8**	**4,021,981,358**	**63,563,593**	**3,937,124,160**	**62,222,481**
1588									
1589	Summary of Other Production Plant by Factor								
1590		S				74,986	-	74,986	-
1591		DGU				-	-	-	-
1592		SG				4,021,906,372	63,563,593	3,937,049,175	62,222,481
1593		SSGCT				-	-	-	-
1594	Total of Other Production Plant by Factor					4,021,981,358	63,563,593	3,937,124,160	62,222,481
1595									
1596	Experimental Plant								
1597	103	Experimental Plant							
1598			P	SG		-	-	-	-
1599	**Total Experimental Production Plant**				**B8**	-	-	-	-
1600									
1601	**Total Production Plant**				**B8**	**12,263,369,690**	**193,813,333**	**12,192,497,385**	**192,693,242**
1602	350	Land and Land Rights							
1603			T	SG		21,061,510	332,863	21,061,510	332,863
1604			T	SG		48,285,965	763,128	48,285,965	763,128
1605			T	SG		188,149,426	2,973,578	188,149,426	2,973,578
1606					B8	257,496,901	4,069,570	257,496,901	4,069,570
1607									
1608	352	Structures and Improvements							
1609			T	S		-	-	-	-
1610			T	SG		7,120,504	112,535	7,120,504	112,535
1611			T	SG		17,811,234	281,495	17,811,234	281,495
1612			T	SG		217,843,804	3,442,879	217,843,804	3,442,879
1613					B8	242,775,542	3,836,908	242,775,542	3,836,908
1614									
1615	353	Station Equipment							
1616			T	SG		109,601,927	1,732,187	109,601,927	1,732,187
1617			T	SG		163,544,183	2,584,709	163,544,183	2,584,709
1618			T	SG		1,762,166,159	27,849,881	1,763,416,159	27,869,636
1619					B8	2,035,312,270	32,166,776	2,036,562,270	32,186,531
1620									
1621	354	Towers and Fixtures							
1622			T	SG		128,124,015	2,024,916	128,124,015	2,024,916
1623			T	SG		131,329,134	2,075,571	131,329,134	2,075,571
1624			T	SG		1,031,470,890	16,301,721	1,031,470,890	16,301,721
1625					B8	1,290,924,040	20,402,208	1,290,924,040	20,402,208
1626									

	2017 PROTOCOL 13-Month Average				JUNE 2017 UNADJUSTED RESULTS		DECEMBER 2019 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1627	355	Poles and Fixtures							
1628			T	SG		61,869,567	977,808	56,656,004	895,411
1629			T	SG		114,900,575	1,815,928	106,263,401	1,679,423
1630			T	SG		744,536,528	11,766,912	1,091,700,947	17,253,618
1631					B8	921,306,670	14,560,648	1,254,620,352	19,828,452
1632									
1633	356	Clearing and Grading							
1634			T	SG		158,901,193	2,511,329	158,901,193	2,511,329
1635			T	SG		157,920,460	2,495,829	157,920,460	2,495,829
1636			T	SG		896,677,028	14,171,393	896,677,028	14,171,393
1637					B8	1,213,498,681	19,178,551	1,213,498,681	19,178,551
1638									
1639	357	Underground Conduit							
1640			T	SG		6,371	101	6,371	101
1641			T	SG		91,651	1,448	91,651	1,448
1642			T	SG		3,421,372	54,073	3,421,372	54,073
1643					B8	3,519,393	55,622	3,519,393	55,622
1644									
1645	358	Underground Conductors							
1646			T	SG		-	-	-	-
1647			T	SG		1,087,552	17,188	1,087,552	17,188
1648			T	SG		6,947,802	109,805	6,947,802	109,805
1649					B8	8,035,354	126,994	8,035,354	126,994
1650									
1651	359	Roads and Trails							
1652			T	SG		1,863,032	29,444	1,863,032	29,444
1653			T	SG		440,513	6,962	440,513	6,962
1654			T	SG		9,633,656	152,254	9,633,656	152,254
1655					B8	11,937,200	188,660	11,937,200	188,660
1656									
1657	TP	Unclassified Trans Plant - Acct 300							
1658			T	SG		141,387,720	2,234,540	141,387,720	2,234,540
1659					B8	141,387,720	2,234,540	141,387,720	2,234,540
1660									
1661	TS0	Unclassified Trans Sub Plant - Acct 300							
1662			T	SG		-	-	-	-
1663					B8	-	-	-	-
1664									
1665	**Total Transmission Plant**				**B8**	**6,126,193,770**	**96,820,476**	**6,460,757,453**	**102,108,036**
1666	Summary of Transmission Plant by Factor								
1667		DGP				-	-	-	-
1668		DGU				-	-	-	-
1669		SG				6,126,193,770	96,820,476	6,460,757,453	102,108,036
1670	Total Transmission Plant by Factor					6,126,193,770	96,820,476	6,460,757,453	102,108,036
1671	360	Land and Land Rights							
1672			DPW	S		65,485,657	1,816,829	70,546,377	2,032,239
1673					B8	65,485,657	1,816,829	70,546,377	2,032,239
1674									
1675	361	Structures and Improvements							
1676			DPW	S		112,759,294	5,126,761	121,473,313	5,497,674
1677					B8	112,759,294	5,126,761	121,473,313	5,497,674
1678									
1679	362	Station Equipment							
1680			DPW	S		968,544,593	28,938,933	1,044,143,551	32,874,889
1681					B8	968,544,593	28,938,933	1,044,143,551	32,874,889
1682									
1683	363	Storage Battery Equipment							
1684			DPW	S		-	-	-	-
1685					B8	-	-	-	-
1686									
1687	364	Poles, Towers & Fixtures							
1688			DPW	S		1,160,462,211	65,286,337	1,250,662,914	69,623,977
1689					B8	1,160,462,211	65,286,337	1,250,662,914	69,623,977
1690									
1691	365	Overhead Conductors							
1692			DPW	S		744,329,367	35,410,766	801,851,011	37,859,183
1693					B8	744,329,367	35,410,766	801,851,011	37,859,183
1694									
1695	366	Underground Conduit							
1696			DPW	S		362,617,136	17,576,162	390,640,125	18,768,964
1697					B8	362,617,136	17,576,162	390,640,125	18,768,964
1698									
1699									
1700									
1701									
1702	367	Underground Conductors							
1703			DPW	S		846,996,276	19,628,079	912,452,001	22,414,211
1704					B8	846,996,276	19,628,079	912,452,001	22,414,211

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1705									
1706	368	Line Transformers							
1707			DPW	S		1,320,865,701	53,049,697	1,422,941,973	57,394,588
1708					B8	1,320,865,701	53,049,697	1,422,941,973	57,394,588
1709									
1710	369	Services							
1711			DPW	S		759,536,527	25,884,501	818,233,378	28,382,941
1712					B8	759,536,527	25,884,501	818,233,378	28,382,941
1713									
1714	370	Meters							
1715			DPW	S		198,131,758	4,166,901	213,443,346	4,818,641
1716					B8	198,131,758	4,166,901	213,443,346	4,818,641
1717									
1718	371	Installations on Customers' Premises							
1719			DPW	S		8,825,624	276,616	9,507,667	305,648
1720					B8	8,825,624	276,616	9,507,667	305,648
1721									
1722	372	Leased Property							
1723			DPW	S		-	-	-	-
1724					B8	-	-	-	-
1725									
1726	373	Street Lights							
1727			DPW	S		62,223,189	754,230	67,031,786	958,909
1728					B8	62,223,189	754,230	67,031,786	958,909
1729									
1730	DP	Unclassified Dist Plant - Acct 300							
1731			DPW	S		59,633,701	1,417,595	59,633,701	1,417,595
1732					B8	59,633,701	1,417,595	59,633,701	1,417,595
1733									
1734	DS0	Unclassified Dist Sub Plant - Acct 300							
1735			DPW	S		-	-	-	-
1736					B8	-	-	-	-
1737									
1738									
1739	**Total Distribution Plant**				**B8**	**6,670,411,035**	**259,333,406**	**7,182,561,144**	**282,349,459**
1740									
1741	Summary of Distribution Plant by Factor								
1742		S				6,670,411,035	259,333,406	7,182,561,144	282,349,459
1743									
1744	Total Distribution Plant by Factor					6,670,411,035	259,333,406	7,182,561,144	282,349,459
1745	389	Land and Land Rights							
1746			G-SITUS	S		12,897,990	635,804	12,897,990	635,804
1747			CUST	CN		1,128,506	27,769	1,128,506	27,769
1748			G-DGU	SG		332	5	332	5
1749			G-SG	SG		1,228	19	1,228	19
1750			PTD	SO		7,516,302	168,653	7,516,302	168,653
1751					B8	21,544,358	832,251	21,544,358	832,251
1752									
1753	390	Structures and Improvements							
1754			G-SITUS	S		126,709,623	3,731,664	126,709,623	3,731,664
1755			G-DGP	SG		335,238	5,298	335,238	5,298
1756			G-DGU	SG		1,488,899	23,531	1,488,899	23,531
1757			CUST	CN		8,138,860	200,271	8,138,860	200,271
1758			G-SG	SG		5,722,740	90,444	5,722,740	90,444
1759			P	SE		1,011,923	15,080	1,011,923	15,080
1760			PTD	SO		95,791,168	2,149,394	95,791,168	2,149,394
1761					B8	239,198,452	6,215,683	239,198,452	6,215,683
1762									
1763	391	Office Furniture & Equipment							
1764			G-SITUS	S		8,568,885	247,920	8,568,885	247,920
1765			G-DGP	SG		-	-	-	-
1766			G-DGU	SG		-	-	-	-
1767			CUST	CN		5,951,695	146,452	5,951,695	146,452
1768			G-SG	SG		3,193,249	50,467	3,193,249	50,467
1769			P	SE		90,456	1,348	90,456	1,348
1770			PTD	SO		52,935,200	1,187,778	52,935,200	1,187,778
1771			G-SG	SG		-	-	-	-
1772			G-SG	SG		-	-	-	-
1773					B8	70,739,484	1,633,966	70,739,484	1,633,966

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1774									
1775	392	Transportation Equipment							
1776			G-SITUS	S		81,827,782	2,118,436	81,827,782	2,118,436
1777			PTD	SO		9,733,516	218,404	9,733,516	218,404
1778			G-SG	SG		20,011,151	316,263	20,011,151	316,263
1779			CUST	CN		-	-	-	-
1780			G-DGU	SG		588,901	9,307	588,901	9,307
1781			P	SE		541,386	8,068	541,386	8,068
1782			G-DGP	SG		71,316	1,127	71,316	1,127
1783			G-SG	SG		322,414	5,096	322,414	5,096
1784			G-DGU	SG		44,655	706	44,655	706
1785					B8	113,141,121	2,677,407	113,141,121	2,677,407
1786									
1787	393	Stores Equipment							
1788			G-SITUS	S		8,989,804	205,799	8,989,804	205,799
1789			G-DGP	SG		-	-	-	-
1790			G-DGU	SG		-	-	-	-
1791			PTD	SO		196,899	4,418	196,899	4,418
1792			G-SG	SG		5,937,808	93,843	5,937,808	93,843
1793			G-DGU	SG		53,971	853	53,971	853
1794					B8	15,178,481	304,913	15,178,481	304,913
1795									
1796	394	Tools, Shop & Garage Equipment							
1797			G-SITUS	S		33,911,250	761,142	33,911,250	761,142
1798			G-DGP	SG		109,756	1,735	109,756	1,735
1799			G-SG	SG		22,092,547	349,158	22,092,547	349,158
1800			PTD	SO		3,728,567	83,663	3,728,567	83,663
1801			P	SE		137,478	2,049	137,478	2,049
1802			G-DGU	SG		-	-	-	-
1803			G-SG	SG		1,652,844	26,122	1,652,844	26,122
1804			G-SG	SG		89,913	1,421	89,913	1,421
1805					B8	61,722,355	1,225,290	61,722,355	1,225,290
1806									
1807	395	Laboratory Equipment							
1808			G-SITUS	S		19,684,882	292,280	19,684,882	292,280
1809			G-DGP	SG		-	-	-	-
1810			G-DGU	SG		-	-	-	-
1811			PTD	SO		4,938,106	110,803	4,938,106	110,803
1812			P	SE		1,095,657	16,328	1,095,657	16,328
1813			G-SG	SG		6,027,014	95,253	6,027,014	95,253
1814			G-SG	SG		223,587	3,534	223,587	3,534
1815			G-SG	SG		14,022	222	14,022	222
1816					B8	31,983,267	518,420	31,983,267	518,420
1817									
1818	396	Power Operated Equipment							
1819			G-SITUS	S		124,108,930	4,433,164	124,108,930	4,433,164
1820			G-DGP	SG		541,568	8,559	541,568	8,559
1821			G-SG	SG		40,201,050	635,351	40,201,050	635,351
1822			PTD	SO		6,842,184	153,527	6,842,184	153,527
1823			G-DGU	SG		1,084,013	17,132	1,084,013	17,132
1824			P	SE		403,876	6,019	403,876	6,019
1825			P	SG		-	-	-	-
1826			G-SG	SG		964,390	15,242	964,390	15,242
1827					B8	174,146,011	5,268,994	174,146,011	5,268,994
1828	397	Communication Equipment							
1829			G-SITUS	S		186,226,575	5,724,810	259,370,260	8,682,312
1830			G-DGP	SG		412,544	6,520	(480,354)	(7,592)
1831			G-DGU	SG		1,136,750	17,966	149,368	2,361
1832			PTD	SO		87,172,952	1,956,016	115,522,185	2,592,125
1833			CUST	CN		3,575,935	87,992	(590,845)	(14,539)
1834			G-SG	SG		163,435,564	2,582,992	161,174,592	2,547,259
1835			P	SE		342,988	5,111	304,261	4,534
1836			G-SG	SG		1,297,830	20,511	1,099,733	17,381
1837			G-SG	SG		16,633	263	16,315	258
1838					B8	443,617,771	10,402,181	536,565,515	13,824,099
1839									
1840	398	Misc. Equipment							
1841			G-SITUS	S		2,715,972	49,761	2,715,972	49,761
1842			G-DGP	SG		-	-	-	-
1843			G-DGU	SG		-	-	-	-
1844			CUST	CN		216,484	5,327	216,484	5,327
1845			PTD	SO		2,616,872	58,718	2,616,872	58,718
1846			P	SE		4,527	67	4,527	67
1847			G-SG	SG		2,543,077	40,192	2,543,077	40,192
1848			G-SG	SG		-	-	-	-
1849					B8	8,096,933	154,066	8,096,933	154,066

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1850									
1851	399	Coal Mine							
1852			P	SE		1,854,828	27,642	126,120,961	1,879,551
1853	MP		P	SE		-	-	-	-
1854					B8	1,854,828	27,642	126,120,961	1,879,551
1855									
1856	399L	WIDCO Capital Lease							
1857			P	SE		-	-	-	-
1858						-	-	-	-
1859									
1860		Remove Capital Leases				-	-	-	-
1861						-	-	-	-
1862									
1863	1011390	General Capital Leases							
1864			G-SITUS	S		6,543,770	-	6,543,770	-
1865			P	SG		11,935,361	188,631	11,935,361	188,631
1866			PTD	SO		(5,218,406)	(117,092)	(5,218,406)	(117,092)
1867					B9	13,260,726	71,538	13,260,726	71,538
1868									
1869		Remove Capital Leases				(13,260,726)	(71,538)	(13,260,726)	(71,538)
1870						-	-	-	-
1871									
1872	1011346	General Gas Line Capital Leases							
1873			P	SG		-	-	-	-
1874					B9	-	-	-	-
1875									
1876		Remove Capital Leases				-	-	-	-
1877						-	-	-	-
1878									
1879	GP	Unclassified Gen Plant - Acct 300							
1880			G-SITUS	S		-	-	-	-
1881			PTD	SO		2,445,175	54,866	2,445,175	54,866
1882			CUST	CN		-	-	-	-
1883			G-SG	SG		-	-	-	-
1884			G-DGP	SG		-	-	-	-
1885			G-DGU	SG		-	-	-	-
1886					B8	2,445,175	54,866	2,445,175	54,866
1887									
1888	399G	Unclassified Gen Plant - Acct 300							
1889			G-SITUS	S		-	-	-	-
1890			PTD	SO		-	-	-	-
1891			G-SG	SG		-	-	-	-
1892			G-DGP	SG		-	-	-	-
1893			G-DGU	SG		-	-	-	-
1894					B8	-	-	-	-
1895									
1896	**Total General Plant**				**B8**	**1,183,668,236**	**29,315,678**	**1,400,882,113**	**34,589,505**
1897									
1898	Summary of General Plant by Factor								
1899		S				612,185,462	18,200,781	685,329,147	21,158,283
1900		DGP				-	-	-	-
1901		DGU				-	-	-	-
1902		SG				291,550,364	4,607,762	287,210,697	4,539,177
1903		SO				268,698,536	6,029,147	297,047,769	6,665,257
1904		SE				5,483,119	81,714	129,710,526	1,933,045
1905		CN				19,011,481	467,812	14,844,700	365,281
1906		DEU				-	-	-	-
1907		SSGCT				-	-	-	-
1908		SSGCH				-	-	-	-
1909		Less Capital Leases				(13,260,726)	(71,538)	(13,260,726)	(71,538)
1910	Total General Plant by Factor					1,183,668,236	29,315,678	1,400,882,113	34,589,505
1911	301	Organization							
1912			I-SITUS	S		-	-	-	-
1913			PTD	SO		-	-	-	-
1914			I-SG	SG		-	-	-	-
1915					B8	-	-	-	-
1916	302	Franchise & Consent							
1917			I-SITUS	S		(31,081,215)	-	(31,081,215)	-
1918			I-SG	SG		10,500,447	165,953	1,335,766	21,111
1919			I-SG	SG		172,821,245	2,731,326	172,500,853	2,726,263
1920			I-SG	SG		9,189,363	145,232	9,189,363	145,232
1921			I-DGP	SG		-	-	-	-
1922			I-DGU	SG		600,993	9,498	600,993	9,498
1923					B8	162,030,833	3,052,009	152,545,760	2,902,104

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
1924									
1925	303	Miscellaneous Intangible Plant							
1926			I-SITUS	S		15,520,206	472,341	16,179,756	972,341
1927			I-SG	SG		151,947,257	2,401,427	151,947,257	2,401,427
1928			PTD	SO		369,093,768	8,281,849	390,856,626	8,770,171
1929			P	SE		14,653	218	(1,473,040)	(21,952)
1930			CUST	CN		144,936,752	3,566,432	144,916,482	3,565,933
1931			P	SG		-	-	-	-
1932			I-DGP	SG		-	-	-	-
1933					B8	681,512,635	14,722,267	702,427,081	15,687,919
1934	303	Less Non-Regulated Plant							
1935			I-SITUS	S		-	-	-	-
1936						681,512,635	14,722,267	702,427,081	15,687,919
1937	IP	Unclassified Intangible Plant - Acct 300							
1938			I-SITUS	S		-	-	-	-
1939			I-SG	SG		-	-	-	-
1940			I-DGU	SG		-	-	-	-
1941			PTD	SO		-	-	-	-
1942						-	-	-	-
1943									
1944	**Total Intangible Plant**				**B8**	**843,543,468**	**17,774,276**	**854,972,841**	**18,590,023**
1945									
1946	Summary of Intangible Plant by Factor								
1947		S				(15,561,009)	472,341	(14,901,459)	972,341
1948		DGP				-	-	-	-
1949		DGU				-	-	-	-
1950		SG				345,059,304	5,453,436	335,574,232	5,303,531
1951		SO				369,093,768	8,281,849	390,856,626	8,770,171
1952		CN				144,936,752	3,566,432	144,916,482	3,565,933
1953		SSGCT				-	-	-	-
1954		SSGCH				-	-	-	-
1955		SE				14,653	218	(1,473,040)	(21,952)
1956	Total Intangible Plant by Factor					843,543,468	17,774,276	854,972,841	18,590,023
1957	Summary of Unclassified Plant (Account 106)								
1958		DP				59,633,701	1,417,595	59,633,701	1,417,595
1959		DS0				-	-	-	-
1960		GP				2,445,175	54,866	2,445,175	54,866
1961		HP				-	-	-	-
1962		NP				-	-	-	-
1963		OP				(553,173)	(8,743)	(553,173)	(8,743)
1964		TP				141,387,720	2,234,540	141,387,720	2,234,540
1965		TS0				-	-	-	-
1966		IP				-	-	-	-
1967		MP				-	-	-	-
1968		SP				36,901,809	583,209	36,901,809	583,209
1969	Total Unclassified Plant by Factor					239,815,232	4,281,467	239,815,232	4,281,467
1970									
1971	**Total Electric Plant In Service**				**B8**	**27,087,186,200**	**597,057,169**	**28,091,670,936**	**630,330,265**
1972	Summary of Electric Plant by Factor								
1973		S				7,267,110,474	278,006,528	7,853,063,818	304,480,083
1974		SE				5,497,773	81,932	128,237,485	1,911,093
1975		DGU				-	-	-	-
1976		DGP				-	-	-	-
1977		SG				19,026,098,143	300,695,007	19,275,964,780	304,643,985
1978		SO				637,792,304	14,310,996	687,904,395	15,435,428
1979		CN				163,948,232	4,034,244	159,761,183	3,931,214
1980		DEU				-	-	-	-
1981		SSGCH				-	-	-	-
1982		SSGCT				-	-	-	-
1983		Less Capital Leases				(13,260,726)	(71,538)	(13,260,726)	(71,538)
1984						27,087,186,200	597,057,169	28,091,670,936	630,330,265
1985	105	Plant Held For Future Use							
1986			DPW	S		10,668,554	683,318	10,668,554	683,318
1987			P	SG		-	-	-	-
1988			T	SG		3,657,534	57,805	3,657,534	57,805
1989			P	SG		8,923,302	141,027	8,923,302	141,027
1990			P	SE		-	-	-	-
1991			G	SG		-	-	-	-
1992									
1993									
1994	**Total Plant Held For Future Use**				**B10**	**23,249,390**	**882,150**	**23,249,390**	**882,150**
1995									
1996	114	Electric Plant Acquisition Adjustments							
1997			P	S		11,763,784	-	11,763,784	-
1998			P	SG		144,704,699	2,286,963	144,704,699	2,286,963
1999			P	SG		-	-	-	-
2000	**Total Electric Plant Acquisition Adjustment**				**B15**	**156,468,483**	**2,286,963**	**156,468,483**	**2,286,963**

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
2001									
2002	115	Accum Provision for Asset Acquisition Adjustments							
2003			P	S		(690,999)	-	(690,999)	-
2004			P	SG		(118,854,240)	(1,878,413)	(128,417,358)	(2,029,552)
2005			P	SG		-	-	-	-
2006					B15	(119,545,239)	(1,878,413)	(129,108,358)	(2,029,552)
2007									
2008	128	Pensions							
2009			LABOR	SO		-	-	-	-
2010	**Total Pensions**				**B15**	-	-	-	-
2011									
2012	124	Weatherization							
2013			DMSC	S		1,020,693	21,071	1,020,693	21,071
2014			DMSC	SO		(4,454)	(100)	(4,454)	(100)
2015					B16	1,016,239	20,971	1,016,239	20,971
2016									
2017	182W	Weatherization							
2018			DMSC	S		(9,159,011)	0	(9,159,011)	0
2019			DMSC	SG		-	-	-	-
2020			DMSC	SGCT		-	-	-	-
2021			DMSC	SO		-	-	-	-
2022					B16	(9,159,011)	0	(9,159,011)	0
2023									
2024	186W	Weatherization							
2025			DMSC	S		-	-	-	-
2026			DMSC	CN		-	-	-	-
2027			DMSC	CNP		-	-	-	-
2028			DMSC	SG		-	-	-	-
2029			DMSC	SO		-	-	-	-
2030					B16	-	-	-	-
2031									
2032	**Total Weatherization**				**B16**	**(8,142,772)**	**20,971**	**(8,142,772)**	**20,971**
2033									
2034	151	Fuel Stock							
2035			P	DEU		-	-	-	-
2036			P	SE		206,367,792	3,075,450	-	-
2037			P	SE		-	-	-	-
2038			P	SE		17,303,501	257,870	-	-
2039					B13	223,671,293	3,333,320	-	-
2040									
2041	152	Fuel Stock - Undistributed							
2042			P	SE		-	-	-	-
2043						-	-	-	-
2044									
2045	25316	UAMPS Working Capital Deposit							
2046			P	SE		(2,862,000)	(42,652)	(2,613,308)	(38,946)
2047					B13	(2,862,000)	(42,652)	(2,613,308)	(38,946)
2048									
2049	25317	DG&T Working Capital Deposit							
2050			P	SE		(2,591,612)	(38,622)	(2,659,395)	(39,632)
2051					B13	(2,591,612)	(38,622)	(2,659,395)	(39,632)
2052									
2053	25319	Provo Working Capital Deposit							
2054			P	SE		-	-	-	-
2055						-	-	-	-
2056									
2057	**Total Fuel Stock**				**B13**	**218,217,681**	**3,252,047**	**(5,272,702)**	**(78,578)**
2058	154	Materials and Supplies							
2059			MSS	S		102,964,940	1,391,812	102,964,940	1,391,812
2060			MSS	SG		6,018,747	95,122	6,018,747	95,122
2061			MSS	SE		-	-	-	-
2062			MSS	SO		120,871	2,712	120,871	2,712
2063			MSS	SG		114,459,275	1,808,954	114,459,275	1,808,954
2064			MSS	SG		7,682	121	7,682	121
2065			MSS	SNPD		(1,910,813)	(64,393)	(1,910,813)	(64,393)
2066			MSS	SG		-	-	-	-
2067			MSS	SG		-	-	-	-
2068			MSS	SG		-	-	-	-
2069			MSS	SG		-	-	-	-
2070			MSS	SG		9,945,107	157,176	9,945,107	157,176
2071			MSS	SG		-	-	-	-
2072					B13	231,605,809	3,391,505	231,605,809	3,391,505
2073									
2074	163	Stores Expense Undistributed							
2075			MSS	SO		-	-	-	-
2076									
2077					B13	-	-	-	-

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
2078									
2079	25318	Provo Working Capital Deposit							
2080			MSS	SG		(273,000)	(4,315)	(273,000)	(4,315)
2081									
2082					B13	(273,000)	(4,315)	(273,000)	(4,315)
2083									
2084	**Total Materials and Supplies**				**B13**	**231,332,809**	**3,387,190**	**231,332,809**	**3,387,190**
2085									
2086	165	Prepayments							
2087			DMSC	S		33,665,392	-	33,665,392	-
2088			GP	GPS		188,938	4,239	188,938	4,239
2089			PT	SG		2,228,458	35,219	2,228,458	35,219
2090			P	SE		(38,556)	(575)	(38,556)	(575)
2091			PTD	SO		18,199,845	408,374	18,199,845	408,374
2092	**Total Prepayments**				**B15**	**54,244,077**	**447,258**	**54,244,077**	**447,258**
2093									
2094	182M	Misc Regulatory Assets							
2095			DDS2	S		61,193,411	(1,798,155)	63,891,005	(52,048)
2096			DEFSG	SG		3,448,669	54,504	58,163,151	919,230
2097			P	SGCT		93,535	1,479	0	0
2098			DEFSG	SG-P		-	-	-	-
2099			P	SE		201,540,570	3,003,511	115,119,099	1,715,593
2100			P	SG		-	-	-	-
2101			DDSO2	SO		550,408,787	12,350,256	489,830,578	10,990,982
2102					B16	816,684,974	13,611,595	727,003,834	13,573,757
2103									
2104	186M	Misc Deferred Debits							
2105			LABOR	S		4,212,831	-	4,212,831	-
2106			P	SG		-	-	-	-
2107			P	SG		-	-	-	-
2108			DEFSG	SG		57,717,837	912,193	65,779,643	1,039,604
2109			LABOR	SO		1,278,336	28,684	1,278,336	28,684
2110			P	SE		2,155,816	32,128	2,155,816	32,128
2111			P	SG		-	-	-	-
2112			GP	EXCTAX		-	-	-	-
2113	**Total Misc. Deferred Debits**				**B11**	**65,364,820**	**973,004**	**73,426,626**	**1,100,415**
2114									
2115	Working Capital								
2116	CWC	Cash Working Capital							
2117			CWC	S		27,237,484	154,414	15,747,053	90,928
2118			CWC	SO		-	-	-	-
2119			CWC	SE		-	-	-	-
2120					B14	27,237,484	154,414	15,747,053	90,928
2121									
2122	OWC	Other Work. Cap.							
2123	131	Cash	GP	SNP		-	-	-	-
2124	135	Working Funds	GP	SG		-	-	-	-
2125	141	Notes Receivabl	GP	SO		-	-	-	-
2126	143	Other A/R	GP	SO		28,099,632	630,509	28,099,632	630,509
2127	232	A/P	PTD	S		(14,085)	-	(14,085)	-
2128	232	A/P	PTD	SO		(6,444,946)	(144,614)	(6,444,946)	(144,614)
2129	232	A/P	P	SE		(2,812,288)	(41,911)	(2,812,288)	(41,911)
2130	232	A/P	T	SG		-	-	-	-
2131	2533	Other Msc. Df. Crd	P	S		-	-	-	-
2132	2533	Other Msc. Df. Crd	P	SE		(6,073,168)	(90,507)	(6,622,550)	(98,694)
2133	230	Asset Retir. Oblig.	P	SG		-	-	-	-
2134	230	Asset Retir. Oblig.	P	S		(8,716,788)	-	(8,716,788)	-
2135	254	ARO Reg Liability	P	SG		-	-	-	-
2136	254	ARO Reg Liability	P	TROJD		-	-	-	-
2137	2533	Cholla Reclamation	P	SE		-	-	-	-
2138					B14	4,038,357	353,477	3,488,976	345,290
2139									
2140	**Total Working Capital**				**B14**	**31,275,842**	**507,892**	**19,236,029**	**436,217**
2141	Miscellaneous Rate Base								
2142	18221	Unrec Plant & Reg Study Costs							
2143			P	S		-	-	-	-
2144									
2145						-	-	-	-
2146									
2147	18222	Nuclear Plant - Trojan							
2148			P	S		-	-	-	-
2149			P	TROJP		-	-	-	-
2150			P	TROJD		-	-	-	-
2151					B16	-	-	-	-

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
2152									
2153									
2154									
2155	1869	Misc Deferred Debits-Trojan							
2156			P	S		-	-	-	-
2157			P	SG		-	-	-	-
2158						-	-	-	-
2159									
2160	**Total Miscellaneous Rate Base**				**B15**	-	-	-	-
2161									
2162	**Total Rate Base Additions**					1,469,150,064	23,490,656	1,142,437,415	20,026,793
2163	235	Customer Service Deposits							
2164			CUST	S		-	-	-	-
2165			CUST	CN		-	-	-	-
2166	**Total Customer Service Deposits**				B15	-	-	-	-
2167									
2168	2281	Prop Ins	PTD	S		(4,799,240)	-	(4,799,240)	-
2169	2282	Inj & Dam	PTD	SO		(3,698,530)	(82,989)	(3,698,530)	(82,989)
2170	2283	Pen & Ben	PTD	SO		(260,461,816)	(5,844,329)	(167,166,698)	(3,750,942)
2171	2282	Prov for Injur	PTD	S		(9,650,059)	-	(9,650,059)	-
2172	25335	Reg Liabilitie	PTD	SE		(115,119,099)	(1,715,593)	(115,119,099)	(1,715,593)
2173					B15	(393,728,744)	(7,642,911)	(300,433,625)	(5,549,524)
2174									
2175	22841	Accum Misc. Operating Provisions							
2176			P	S		-	-	-	-
2177			P	SG		(873,155)	(13,800)	(873,155)	(13,800)
2178					B15	(873,155)	(13,800)	(873,155)	(13,800)
2179									
2180	254105	ARO	P	S		263,061	-	263,061	-
2181	230	ARO	P	TROJD		(1,986,463)	(31,075)	(1,986,463)	(31,075)
2182	254105	ARO	P	TROJD		(3,472,937)	(54,328)	(3,472,937)	(54,328)
2183	254		P	S		(100,494,284)	-	(100,494,284)	-
2184					B15	(105,690,622)	(85,402)	(105,690,622)	(85,402)
2185									
2186	252	Customer Advances for Construction							
2187			DPW	S		1,609,343	-	(11,468,573)	(105,997)
2188			DPW	SE		-	-	-	-
2189			T	SG		(38,064,967)	(601,592)	(24,987,051)	(394,904)
2190			DPW	SO		-	-	-	-
2191			CUST	CN		-	-	-	-
2192	**Total Customer Advances for Construction**				**B20**	(36,455,623)	(601,592)	(36,455,623)	(500,901)
2193									
2194	25398	SO2 Emissions							
2195			P	SE		-	-	(9,901,011)	(147,552)
2196						-	-	(9,901,011)	(147,552)
2197									
2198	25399	Other Deferred Credits							
2199			P	S		(4,419,180)	(64,812)	(4,419,180)	(64,812)
2200			LABOR	SO		(48,364,482)	(1,085,218)	(48,364,482)	(1,085,218)
2201			P	SG		(4,457,857)	(70,454)	(4,457,857)	(70,454)
2202			P	SE		(4,517,776)	(67,327)	(4,517,776)	(67,327)
2203					B15	(61,759,295)	(1,287,812)	(61,759,295)	(1,287,812)
2204									
2205	190	Accumulated Deferred Income Taxes							
2206			P	S		51,710,204	-	87,101,863	234,023
2207			CUST	CN		-	-	-	-
2208			LABOR	SO		175,587,721	3,939,896	105,225,235	2,361,079
2209			P	DGP		-	-	-	-
2210			IBT	IBT		-	-	-	-
2211			P	SG		-	-	-	-
2212			P	SG		-	-	-	-
2213			CUST	BADDEBT		4,318,413	196,968	2,981,596	135,994
2214			P	TROJD		2,071,896	32,411	1,339,013	20,946
2215			P	SG		43,565,536	688,525	2,265,538	35,805
2216			P	SE		20,344,891	303,195	(10,946,553)	(163,134)
2217			PTD	SNP		-	-	-	-
2218			DPW	SNPD		1,339,373	45,136	1,635,615	55,119
2219			P	SG		-	-	-	-
2220					B19	298,938,034	5,206,130	189,602,305	2,679,833
2221									
2222	281	Accumulated Deferred Income Taxes							
2223			P	S		-	-	-	-
2224			PT	SG		(306,896,817)	(4,850,303)	(0)	(0)
2225			T	SG		-	-	-	-
2226					B19	(306,896,817)	(4,850,303)	(0)	(0)

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2227									
2228	282	Accumulated Deferred Income Taxes							
2229			GP	S		1,817,510	-	(4,489,965,137)	(96,971,841)
2230			ACCMDIT	DITBAL		(4,215,651,172)	(90,912,969)	(1)	(0)
2231			PT	SNP		-	-	-	-
2232			LABOR	SO		(1,434,121)	(32,179)	(960,984)	(21,563)
2233			PTD	GPS		-	-	-	-
2234			DPW	CIAC		-	-	-	-
2235			P	SNPD		-	-	-	-
2236			GP	SCHMDEXP		-	-	-	-
2237			TAXDEPR	TAXDEPR		-	-	-	-
2238			P	DGP		-	-	-	-
2239			PT	IBT		-	-	-	-
2240			PT	SG		-	-	-	-
2241			P	SG		-	-	-	-
2242			P	SE		255,819	3,812	147,402	2,197
2243			P	SG		(2,116,787)	(33,454)	36,342,680	574,372
2244					B19	(4,217,128,751)	(90,974,790)	(4,454,436,041)	(96,416,835)
2245									
2246	283	Accumulated Deferred Income Taxes							
2247			GP	S		(27,105,624)	904,287	168,289	921,533
2248			P	SG		(2,797,118)	(44,207)	(52,495,542)	(829,658)
2249			P	SE		(75,228,156)	(1,121,107)	(135,869)	(2,025)
2250			LABOR	SO		(227,920,951)	(5,114,166)	(130,137,558)	(2,920,070)
2251			GP	GPS		(8,417,751)	(188,880)	(4,273,480)	(95,890)
2252			PTD	SNP		(2,071,970)	(42,168)	(1,049,277)	(21,354)
2253			P	TROJD		-	-	-	-
2254			P	SG		-	-	-	-
2255			P	SG		(35,497)	(561)	(0)	(0)
2256			P	SG		-	-	-	-
2257					B19	(343,577,067)	(5,606,802)	(187,923,437)	(2,947,463)
2258									
2259	**Total Accum Deferred Income Tax**				**B19**	**(4,568,664,601)**	**(96,225,765)**	**(4,452,757,172)**	**(96,684,465)**
2260	255	Accumulated Investment Tax Credit							
2261			PTD	S		(47,760)	-	(37,201)	-
2262			PTD	ITC84		-	-	-	-
2263			PTD	ITC85		-	-	-	-
2264			PTD	ITC86		-	-	-	-
2265			PTD	ITC88		(36)	(2)	-	-
2266			PTD	ITC89		(44,962)	(2,194)	-	-
2267			PTD	ITC90		(100,086)	(1,506)	(42,534)	(640)
2268			PTD	SG		(239,919)	(3,792)	(216,535)	(3,422)
2269	**Total Accumulated ITC**				**B19**	**(432,763)**	**(7,494)**	**(296,270)**	**(4,062)**
2270									
2271	**Total Rate Base Deductions**					**(5,167,604,804)**	**(105,864,775)**	**(4,968,166,775)**	**(104,273,518)**
2272									
2273									
2274									
2275	108SP	Steam Prod Plant Accumulated Depr							
2276			P	S		12,146,496	-	12,146,496	-
2277			P	SG		(736,265,511)	(11,636,194)	(782,446,137)	(12,366,048)
2278			P	SG		(740,515,013)	(11,703,354)	(703,910,806)	(11,124,849)
2279			P	SG		(1,239,933,131)	(19,596,330)	(1,521,522,032)	(24,046,658)
2280			P	SG		-	-	-	-
2281			P	SG		(222,007,246)	(3,508,679)	(247,661,369)	(3,914,126)
2282					B17	(2,926,574,404)	(46,444,557)	(3,243,393,848)	(51,451,681)
2283									
2284	108NP	Nuclear Prod Plant Accumulated Depr							
2285			P	SG		-	-	-	-
2286			P	SG		-	-	-	-
2287			P	SG		-	-	-	-
2288					B17	-	-	-	-
2289									
2290									
2291	108HP	Hydraulic Prod Plant Accum Depr							
2292			P	S		1,826,024	-	1,826,024	-
2293			P	SG		(164,112,584)	(2,593,692)	(141,451,550)	(2,235,549)
2294			P	SG		(30,284,652)	(478,629)	(32,576,206)	(514,846)
2295			P	SG		(145,812,150)	(2,304,465)	(218,393,202)	(3,451,561)
2296			P	SG		(42,086,585)	(665,151)	(50,374,986)	(796,144)
2297					B17	(380,469,947)	(6,041,937)	(440,969,919)	(6,998,100)
2298									
2299	108OP	Other Production Plant - Accum Depr							
2300			P	S		-	-	-	-
2301			P	SG		-	-	-	-
2302			P	SG		(618,796,384)	(9,779,671)	322,857,069	5,102,544
2303			P	SG		(325,322,224)	(5,141,504)	(384,131,614)	(6,070,948)
2304			P	SG		(33,753,271)	(533,448)	(38,376,574)	(606,517)
2305					B17	(977,871,878)	(15,454,624)	(99,651,119)	(1,574,921)
2306									

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	DECEMBER 2019 NORMALIZED RESULTS CALIFORNIA
2307	108EP	Experimental Plant - Accum Depr							
2308			P	SG		-	-	-	-
2309			P	SG		-	-	-	-
2310						-	-	-	-
2311									
2312	**Total Production Plant Accum Depreciation**				**B17**	**(4,284,916,229)**	**(67,941,118)**	**(3,784,014,886)**	**(60,024,701)**
2313									
2314	Summary of Prod Plant Depreciation by Factor								
2315		S				13,972,521	-	13,972,521	-
2316		DGP				-	-	-	-
2317		DGU				-	-	-	-
2318		SG				(4,298,888,750)	(67,941,118)	(3,797,987,407)	(60,024,701)
2319		SSGCH				-	-	-	-
2320		SSGCT				-	-	-	-
2321	Total of Prod Plant Depreciation by Factor					(4,284,916,229)	(67,941,118)	(3,784,014,886)	(60,024,701)
2322									
2323									
2324	108TP	Transmission Plant Accumulated Depr							
2325			T	SG		(345,253,598)	(5,456,507)	(357,077,075)	(5,643,369)
2326			T	SG		(412,873,536)	(6,525,196)	(425,875,060)	(6,730,676)
2327			T	SG		(882,781,545)	(13,951,784)	(1,032,955,970)	(16,325,192)
2328	**Total Trans Plant Accum Depreciation**				**B17**	**(1,640,908,679)**	**(25,933,486)**	**(1,815,908,105)**	**(28,699,237)**
2329	108360	Land and Land Rights							
2330			DPW	S		(9,636,135)	(718,658)	(12,241,114)	(822,757)
2331					B17	(9,636,135)	(718,658)	(12,241,114)	(822,757)
2332									
2333	108361	Structures and Improvements							
2334			DPW	S		(25,316,817)	(1,265,960)	(29,802,312)	(1,445,207)
2335					B17	(25,316,817)	(1,265,960)	(29,802,312)	(1,445,207)
2336									
2337	108362	Station Equipment							
2338			DPW	S		(272,416,167)	(7,457,795)	(310,950,930)	(9,004,101)
2339					B17	(272,416,167)	(7,457,795)	(310,950,930)	(9,004,101)
2340									
2341	108363	Storage Battery Equipment							
2342			DPW	S		-	-	-	-
2343					B17	-	-	-	-
2344									
2345	108364	Poles, Towers & Fixtures							
2346			DPW	S		(620,601,305)	(36,855,274)	(666,768,389)	(38,704,619)
2347					B17	(620,601,305)	(36,855,274)	(666,768,389)	(38,704,619)
2348									
2349	108365	Overhead Conductors							
2350			DPW	S		(319,142,249)	(18,473,960)	(348,751,210)	(19,657,182)
2351					B17	(319,142,249)	(18,473,960)	(348,751,210)	(19,657,182)
2352									
2353	108366	Underground Conduit							
2354			DPW	S		(160,464,549)	(11,450,138)	(174,889,234)	(12,026,572)
2355					B17	(160,464,549)	(11,450,138)	(174,889,234)	(12,026,572)
2356									
2357	108367	Underground Conductors							
2358			DPW	S		(378,714,322)	(13,341,605)	(412,407,308)	(14,688,031)
2359					B17	(378,714,322)	(13,341,605)	(412,407,308)	(14,688,031)
2360									
2361	108368	Line Transformers							
2362			DPW	S		(514,578,464)	(29,426,306)	(567,121,682)	(31,526,019)
2363					B17	(514,578,464)	(29,426,306)	(567,121,682)	(31,526,019)
2364									
2365	108369	Services							
2366			DPW	S		(297,734,883)	(8,765,749)	(327,948,774)	(9,973,145)
2367					B17	(297,734,883)	(8,765,749)	(327,948,774)	(9,973,145)
2368									
2369	108370	Meters							
2370			DPW	S		(97,147,316)	(2,215,535)	(105,028,874)	(2,530,495)
2371					B17	(97,147,316)	(2,215,535)	(105,028,874)	(2,530,495)
2372									
2373									
2374									
2375	108371	Installations on Customers' Premises							
2376			DPW	S		(7,204,837)	(207,033)	(7,555,915)	(221,063)
2377					B17	(7,204,837)	(207,033)	(7,555,915)	(221,063)
2378									
2379	108372	Leased Property							
2380			DPW	S		-	-	-	-
2381					B17	-	-	-	-
2382									
2383	108373	Street Lights							
2384			DPW	S		(30,831,272)	(575,037)	(33,306,472)	(673,950)
2385					B17	(30,831,272)	(575,037)	(33,306,472)	(673,950)

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	JUNE 2017 UNADJUSTED RESULTS CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	DECEMBER 2019 NORMALIZED RESULTS CALIFORNIA
2386									
2387	108D00	Unclassified Dist Plant - Acct 300							
2388			DPW	S		-	-	-	-
2389					B17	-	-	-	-
2390									
2391	108DS	Unclassified Dist Sub Plant - Acct 300							
2392			DPW	S		-	-	-	-
2393					B17	-	-	-	-
2394									
2395	108DP	Unclassified Dist Sub Plant - Acct 300							
2396			DPW	S		1,591,108	35,458	1,591,108	35,458
2397					B17	1,591,108	35,458	1,591,108	35,458
2398									
2399									
2400	**Total Distribution Plant Accum Depreciation**				**B17**	**(2,732,197,209)**	**(130,717,590)**	**(2,995,181,105)**	**(141,237,683)**
2401									
2402	Summary of Distribution Plant Depr by Factor								
2403		S				(2,732,197,209)	(130,717,590)	(2,995,181,105)	(141,237,683)
2404									
2405	Total Distribution Depreciation by Factor					(2,732,197,209)	(130,717,590)	(2,995,181,105)	(141,237,683)
2406	108GP	General Plant Accumulated Depr							
2407			G-SITUS	S		(226,057,588)	(6,590,523)	(252,761,403)	(7,534,946)
2408			G-DGP	SG		(983,553)	(15,544)	(195,838)	(3,095)
2409			G-DGU	SG		(2,980,471)	(47,104)	(2,292,657)	(36,234)
2410			G-SG	SG		(98,154,312)	(1,551,265)	(112,242,601)	(1,773,921)
2411			CUST	CN		(7,622,114)	(187,556)	(5,389,022)	(132,607)
2412			PTD	SO		(106,274,866)	(2,384,631)	(107,295,435)	(2,407,531)
2413			P	SE		(1,619,887)	(24,141)	(1,901,255)	(28,334)
2414			G-SG	SG		(93,885)	(1,484)	(114,270)	(1,806)
2415			G-SG	SG		(2,462,200)	(38,913)	(2,670,368)	(42,203)
2416					B17	(446,248,876)	(10,841,161)	(484,862,849)	(11,960,676)
2417									
2418									
2419	108MP	Mining Plant Accumulated Depr.							
2420			P	S		-	-	-	-
2421			P	SE		-	-	-	-
2422					B17	-	-	-	-
2423	108MP	Less Centralia Situs Depreciation							
2424			P	S		-	-	-	-
2425					B17	-	-	-	-
2426									
2427	1081390	Accum Depr - Capital Lease							
2428			PTD	SO	B17	-	-	-	-
2429						-	-	-	-
2430									
2431		Remove Capital Leases				-	-	-	-
2432					B17	-	-	-	-
2433									
2434	1081399	Accum Depr - Capital Lease							
2435			P	S		-	-	-	-
2436			P	SE	B17	-	-	-	-
2437						-	-	-	-
2438									
2439		Remove Capital Leases				-	-	-	-
2440					B17	-	-	-	-
2441									
2442									
2443	**Total General Plant Accum Depreciation**				**B17**	**(446,248,876)**	**(10,841,161)**	**(484,862,849)**	**(11,960,676)**
2444									
2445									
2446									
2447	Summary of General Depreciation by Factor								
2448		S				(226,057,588)	(6,590,523)	(252,761,403)	(7,534,946)
2449		DGP				-	-	-	-
2450		DGU				-	-	-	-
2451		SE				(1,619,887)	(24,141)	(1,901,255)	(28,334)
2452		SO				(106,274,866)	(2,384,631)	(107,295,435)	(2,407,531)
2453		CN				(7,622,114)	(187,556)	(5,389,022)	(132,607)
2454		SG				(104,674,420)	(1,654,311)	(117,515,735)	(1,857,259)
2455		DEU				-	-	-	-
2456		SSGCT				-	-	-	-
2457		SSGCH				-	-	-	-
2458		Remove Capital Leases				-	-	-	-
2459	Total General Depreciation by Factor					(446,248,876)	(10,841,161)	(484,862,849)	(11,960,676)
2460									
2461									
2462	**Total Accum Depreciation - Plant In Service**				**B17**	**(9,104,270,992)**	**(235,433,355)**	**(9,079,966,946)**	**(241,922,298)**

	2017 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2017 UNADJUSTED RESULTS TOTAL	CALIFORNIA	DECEMBER 2019 NORMALIZED RESULTS TOTAL	CALIFORNIA
2463	111SP	Accum Prov for Amort-Steam							
2464			P	SG		-	-	-	-
2465			P	SG		-	-	-	-
2466					B18	-	-	-	-
2467									
2468									
2469	111GP	Accum Prov for Amort-General							
2470			G-SITUS	S		(12,397,280)	(694,388)	(13,562,121)	(850,642)
2471			CUST	CN		-	-	-	-
2472			I-SG	SG		-	-	-	-
2473			PTD	SO		(3,302,226)	(74,096)	(4,126,178)	(92,585)
2474			P	SE		-	-	-	-
2475					B18	(15,699,506)	(768,485)	(17,688,299)	(943,227)
2476									
2477									
2478	111HP	Accum Prov for Amort-Hydro							
2479			P	SG		-	-	-	-
2480			P	SG		-	-	-	-
2481			P	SG		(1,897,775)	(29,993)	(2,506,421)	(39,612)
2482			P	SG		-	-	-	-
2483					B18	(1,897,775)	(29,993)	(2,506,421)	(39,612)
2484									
2485									
2486	111IP	Accum Prov for Amort-Intangible Plant							
2487			I-SITUS	S		22,184,255	-	29,640,701	(22,436)
2488			I-DGP	SG		-	-	-	-
2489			I-DGU	SG		(456,857)	(7,220)	(489,827)	(7,741)
2490			P	SE		(10,483)	(156)	1,760,220	26,232
2491			I-SG	SG		(68,855,055)	(1,088,209)	(73,528,243)	(1,162,066)
2492			I-SG	SG		(83,884,512)	(1,325,740)	(104,953,253)	(1,658,717)
2493			I-SG	SG		(5,368,174)	(84,840)	(5,980,446)	(94,517)
2494			CUST	CN		(120,282,290)	(2,959,764)	(130,949,001)	(3,222,238)
2495			P	SG		-	-	-	-
2496			P	SG		(653,249)	(10,324)	(653,249)	(10,324)
2497			PTD	SO		(273,558,711)	(6,138,201)	(273,294,692)	(6,132,277)
2498					B18	(530,885,076)	(11,614,455)	(558,447,791)	(12,284,084)
2499	111IP	Less Non-Regulated Plant							
2500			NUTIL	OTH		-	-	-	-
2501						(530,885,076)	(11,614,455)	(558,447,791)	(12,284,084)
2502									
2503	111390	Accum Amtr - Capital Lease							
2504			G-SITUS	S		396,357	-	396,357	-
2505			P	SG		910,304	14,387	910,304	14,387
2506			PTD	SO		8,673,284	194,614	8,673,284	194,614
2507					B9	9,979,946	209,001	9,979,946	209,001
2508									
2509		Remove Capital Lease Amtr				(9,979,946)	(209,001)	(9,979,946)	(209,001)
2510									
2511	**Total Accum Provision for Amortization**				**B18**	**(548,482,358)**	**(12,412,933)**	**(578,642,511)**	**(13,266,924)**
2512									
2513									
2514									
2515									
2516	Summary of Amortization by Factor								
2517		S				10,183,332	(694,388)	16,474,937	(873,078)
2518		DGP				-	-	-	-
2519		DGU				-	-	-	-
2520		SE				(10,483)	(156)	1,760,220	26,232
2521		SO				(268,187,653)	(6,017,684)	(268,747,585)	(6,030,248)
2522		CN				(120,282,290)	(2,959,764)	(130,949,001)	(3,222,238)
2523		SSGCT				-	-	-	-
2524		SSGCH				-	-	-	-
2525		SG				(160,205,318)	(2,531,940)	(187,201,136)	(2,958,591)
2526		Less Capital Lease				(9,979,946)	(209,001)	(9,979,946)	(209,001)
2527	Total Provision For Amortization by Factor					(548,482,358)	(12,412,933)	(578,642,511)	(13,266,924)

3. REVENUE ADJUSTMENTS

PacifiCorp
California General Rate Case – December 31, 2019
Revenue Adjustment Index

The Company used actual revenue for the twelve months ended June, 2017 as the starting point for the calculation of pro forma revenue. Actual revenue was adjusted using the normalizing and pro forma adjustments below to calculate the revenue for the December 2019 test period.

3.1 Pro Forma Revenues
3.2 SO2 Emission Allowances
3.3 Renewable Energy Credits Revenues
3.4 Wheeling Revenue
3.5 Ancillary Services and Other Revenues

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	3.1	3.2	3.3	3.4	3.5
	Pro Forma Revenues	SO2 Emission Allowances	REC Revenues	Wheeling Revenue	Ancillary Services and Other Revenue
1 Operating Revenues:					
2 General Business Revenues	187,809	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	(78,200)	(69,795)	12,279
6 Total Operating Revenues	187,809	-	(78,200)	(69,795)	12,279
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					
20 Total O&M Expenses	-	-	-	-	-
21					
22 Depreciation	-	-	-	-	-
23 Amortization	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-
25 Income Taxes - Federal	37,649	445	(15,676)	(13,991)	2,462
26 Income Taxes - State	8,526	101	(3,550)	(3,169)	557
27 Income Taxes - Def Net	-	22,079	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-
29 Misc Revenue & Expense	-	(58,177)	-	-	-
30					
31 Total Operating Expenses:	46,175	(35,552)	(19,226)	(17,160)	3,019
32					
33 Operating Rev For Return:	141,634	35,552	(58,973)	(52,635)	9,260
34					
35 Rate Base:					
36 Electric Plant In Service	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-
41 Prepayments	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-
44 Working Capital	116	1	(48)	(43)	8
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	116	1	(48)	(43)	8
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-
53 Accum Def Income Tax	-	55,997	-	-	-
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	-	(147,552)	-	-	-
58					
59 Total Rate Base Deductions	-	(91,555)	-	-	-
60					
61 Total Rate Base:	116	(91,554)	(48)	(43)	8
62					
63 Return on Rate Base	0.053%	0.017%	-0.022%	-0.020%	0.003%
64					
65 Return on Equity	0.102%	0.033%	-0.043%	-0.038%	0.007%
66					
67 TAX CALCULATION:					
68 Operating Revenue	187,809	58,177	(78,200)	(69,795)	12,279
69 Other Deductions					
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	3	(2,220)	(1)	(1)	0
72 Schedule "M" Additions	-	3	-	-	-
73 Schedule "M" Deductions	-	58,179	-	-	-
74 Income Before Tax	187,806	2,220	(78,198)	(69,794)	12,279
75					
76 State Income Taxes	8,526	101	(3,550)	(3,169)	557
77 Taxable Income	179,280	2,119	(74,648)	(66,625)	11,721
78					
79 Federal Income Taxes + Other	37,649	445	(15,676)	(13,991)	2,462
APPROXIMATE PRICE CHANGE	(191,085)	(57,802)	79,610	71,054	(12,501)

PacifiCorp
California General Rate Case - December 2019
Pro Forma Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	3	4,487,018	CA	100.000%	4,487,018	3.1.1
Commercial	442	3	(3,484,638)	CA	100.000%	(3,484,638)	3.1.1
Industrial[1]	442	3	(828,572)	CA	100.000%	(828,572)	3.1.1
Public St. & Hwy	444	3	14,001	CA	100.000%	14,001	3.1.1
Total			187,809			187,809	3.1.1

[1]Includes Irrigation

Description of Adjustment:

This adjustment restates June 2017 general business revenues to the pro forma level for the 12 months ending December 2019 based on forecast test period loads. NPC-related revenues collected are not included as part of this adjustment.

PacifiCorp
California General Rate Case - December 2019
12 Months Ending December 2019
Non-NPC Revenue Adjustments Summary

	A	B	C	D	E
	Unadjusted Revenues	Base Period ECAC Revenues	Base Period Non-NPC Revenues	Projected Non-NPC Revenues	**Pro Forma Adjustment**
Residential	$47,777,516	$11,217,521	$36,559,995	$41,047,014	**$4,487,018**
Commercial	$34,072,455	$7,999,756	$26,072,699	$22,588,061	**($3,484,638)**
Industrial	$6,239,603	$1,464,975	$4,774,628	$3,918,176	**($856,452)**
Irrigation	$12,850,884	$3,017,216	$9,833,669	$9,861,548	**$27,879**
Public St & Hwy	$466,304	$109,482	$356,822	$370,823	**$14,001**
Total California	$101,406,763	$23,808,951	$77,597,813	$77,785,622	**$187,809**
Source / Formula	3.1.2 Column C	5.1.1	A-B	3.1.2 Column M	**3.1**

PacifiCorp
California General Rate Case - December 2019
12 Months Ending December 2019
Revenue Adjustments Summary

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Normalizing Adjustments[1]	Unadjusted Revenues	Normalizing Adjustments[2]	Temperature Adjustment	Total Type 1 Adjustments	Total Type 1 Revenues	Total Type 2 Adjustments[3]	Total Type 2 Adjusted Revenues	Total Type 3 Adjustments[4]	Total California Adjusted Revenues	Projected Base ECAC Revnues	Total Forecast Revenue Less ECAC
Residential	$49,576,539	($1,799,023)	$47,777,516	$3,337,918	$212,726	$3,550,644	$51,328,160	$395,283	$51,723,443	$955,161	$52,678,604	$11,631,590	$41,047,014
Commercial	$35,224,402	($1,151,947)	$34,072,455	($2,913,339)	$19,261	($2,894,078)	$31,178,377	$51,482	$31,229,860	($1,736,075)	$29,493,785	$6,905,724	$22,588,061
Industrial	$6,422,277	($182,674)	$6,239,603	($633,544)	$0	($633,544)	$5,606,059	$12,074	$5,618,133	$107,770	$5,725,903	$1,807,727	$3,918,176
Irrigation	$13,349,624	($498,740)	$12,850,884	($1,214,210)	($41,070)	($1,255,280)	$11,595,604	$117,195	$11,712,800	$1,176,727	$12,889,527	$3,027,979	$9,861,548
Public St & Hwy	$480,814	($14,509)	$466,304	($40,617)	$0	($40,617)	$425,688	$3,019	$428,707	$5,958	$434,665	$63,842	$370,823
Total California	$105,053,657	($3,646,893)	$101,406,763	($1,463,791)	$190,917	($1,272,875)	$100,133,889	$579,054	$100,712,942	$509,541	$101,222,484	$23,436,862	$77,785,622
Source / Formula	3.1.4 - 3.1.5		A+B	3.1.6	Load 3.1.6	D + E	C + F	3.1.4 - 3.1.5	G + H	3.1.4 - 3.1.5	I + J	3.1.7	K-L

[1] Includes the items not included in regulatory unadjusted results.
[2] Normalizing adjustments include removal of Deferred Energy Cost Adjustment Clause, Public Purpose (S-191), Energy Savings Assistance Program (S-192), Greenhouse Gas Permits Surcharge (GHG-92), California Climate Credit (GHG-93) and accounting adjustments for Blue Sky, Demand Side Management, Revenue Accounting, Solar Feed-In and Demand Charge Accrual. Includes Temperature adjustment and Out of Period adjustment.
[3] Post Test-Year Adjustment Mechanism (PTAM) rate change effective January 1, 2017. Includes the adjustment to reconcile booked revenues with blocking revenues.
[4] No pro forma price changes. Includes adjustment to forecast.

PacifiCorp
California General Rate Case - December 2019
12 Months Ending December 2019
kWhs

	A	B	C	D	E	F
	Total kWh	Normalization Adjustment kWh[1]	Temperature Adjustment kWh	Total Normalized kWh	Adjustment to Forecast kWh	Total California Forecast kWh
Residential	364,592,455	494,665	1,625,344	366,712,464	4,392,631	371,105,095
Commercial	234,243,227	329,478	204,615	234,777,320	(13,580,630)	221,196,690
Industrial	55,672,742	114,433	0	55,787,175	1,336,931	57,124,106
Irrigation	88,292,468	(247,736)	(391,875)	87,652,857	8,343,468	95,996,325
Public St & Hwy	2,052,604	568	0	2,053,172	(15,376)	2,037,796
Total California	744,853,496	691,408	1,438,084	746,982,988	477,024	747,460,012
Source / Formula	3.1.3 - 3.1.4	3.1.3 - 3.1.4	3.1.3 - 3.1.4	A + B + C	3.1.3 - 3.1.4	D + E

[1] Includes Out of Period adjustment and adjustment to reconcile booked kWh with blocking kWh.

PacifiCorp
California General Rate Case - December 2019
12 Months Ending December 2019
Revenue, kWh and Customer Adjustments

	RVN Average Customers	Type 1 Adjustments	Normalized Average Customers	Adjustment to Forecast	Forecast Average Customers	Booked kWh	Out of Period kWh	Bill Cheaper Adjustment kWh	Blocking Adjustment kWh[1]	Subtotal Normalization Adjustment kWh	Temperature Adjustment kWh	Total Adjustment kWh	Total Normalized kWh	Forecast Adjustment kWh	Total Forecast kWh	Booked Revenues	Total Type 1 Adjustments[2] $	Total Type 2 Adjustments[3] $	Total Type 3 Adjustments[4] $	Total Forecast Revenues
Residential																				
Schedule D	24,379	-183	24,196	221	24,417	252,081,098	258,964		-136,715	122,249	1,133,719	1,255,968	253,337,066	-3,542,829	249,794,237	$34,519,767	$1,152,041	$250,643	($454,092)	$35,468,359
Schedule DL-6	11,288	68	11,356	65	11,421	120,170,739	224,995		136,752	361,747	484,572	846,319	121,017,058	-2,672,124	118,344,934	$16,459,171	$451,214	$141,191	($349,235)	$16,702,341
ScheduleDM-9	7	0	7	0	7	166,515	-2,302		0	-2,302	0	-2,302	164,213	2,554	166,767	$18,676	$3,333	$149	$335	$22,493
Schedule DS-8	16	0	16	0	16	1,252,553	7,520		0	7,520	7,053	14,573	1,267,126	-23,386	1,243,740	$128,015	$21,702	$1,136	($2,968)	$147,885
Schedule A-25	480	0	480	0	480	1,297,224	8,049		-4,022	4,027	0	4,027	1,301,251	-13,452	1,287,799	$283,899	($15,243)	$1,561	($1,942)	$268,275
Schedule OL-15	307	2	309	-20	289	285,326	1,422		2	1,424	0	1,424	286,750	-19,132	267,618	$82,746	($9,160)	$602	($4,937)	$69,251
Subtotal	36,477	-113	36,364	266	36,630	375,253,455	498,648	0	-3,983	494,665	1,625,344	2,120,009	377,373,464	-6,268,369	371,105,095	$51,492,274	$1,603,887	$395,283	($812,839)	$52,678,604
Unbilled	0	0	0	0	0	-10,661,000	0		0	0	0	0	-10,661,000	10,661,000	0	($1,768,000)	$0	$0	$1,768,000	$0
Blue Sky	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$24,720	($24,720)	$0	$0	$0
Demand Side Management	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$1,667,354	($1,667,354)	$0	$0	$0
Revenue Accounting	0	0	0	0	0	0	0		0	0	0	0	0	0	0	($1,946,564)	$1,946,564	$0	$0	$0
Solar Feed-in	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$106,756	($106,756)	$0	$0	$0
AGA	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$0	$0	$0	$0	$0
Total Residential	**36,477**	**-113**	**36,364**	**266**	**36,630**	**364,592,455**	**498,648**	**0**	**-3,983**	**494,665**	**1,625,344**	**2,120,009**	**366,712,464**	**4,392,631**	**371,105,095**	**$49,576,539**	**$1,751,621**	**$395,283**	**$955,161**	**$52,678,604**
Commercial																				
Schedule A-25	6,578	119	6,697	-133	6,564	55,805,471	16,105		6,574	22,679	27,757	50,436	55,855,907	-5,869,272	49,986,635	$10,055,446	($717,568)	$79,062	($893,383)	$8,523,556
Schedule A-32	1,065	-30	1,035	66	1,101	85,482,631	373,369	-12,180,996	1	-11,807,626	42,644	-11,764,982	73,717,649	-8,995,172	64,722,477	$13,516,430	($1,726,691)	($1,393,036)	($1,231,418)	$9,165,285
Schedule A-36	159	28	187	-7	180	66,111,848	-9,020	12,180,996	-69,920	12,102,056	81,324	12,183,380	78,295,228	-6,378,955	71,916,273	$8,882,432	($1,177,339)	$1,340,262	($712,894)	$8,332,460
Schedule AT-48	10	0	10	0	10	33,641,960	12,300		0	12,300	52,890	65,190	33,707,150	64,950	33,772,100	$3,609,032	($497,913)	$23,457	$6,404	$3,140,980
Schedule OL-15	480	2	482	-12	470	661,452	-7		-4	-11	0	-11	661,441	-16,433	645,008	$194,123	($22,057)	$1,425	($4,312)	$169,179
Schedule OL-42	36	0	36	0	36	156,865	80		0	80	0	80	156,945	-2,748	154,197	$36,331	($4,439)	$313	($472)	$31,733
Subtotal	8,328	118	8,446	-86	8,360	241,860,227	392,827	0	-63,349	329,478	204,615	534,093	242,394,320	-21,197,630	221,196,690	$36,293,794	($4,146,008)	$51,482	($2,836,075)	$29,363,193
Unbilled	0	0	0	0	0	-7,617,000	0		0	0	0	0	-7,617,000	7,617,000	0	($1,100,000)	$0	$0	$1,100,000	$0
Blue Sky	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$2,380	($2,380)	$0	$0	$0
Demand Side Management	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$1,048,701	($1,048,701)	$0	$0	$0
Revenue Accounting	0	0	0	0	0	0	0		0	0	0	0	0	0	0	($1,251,930)	$1,251,930	$0	$0	$0
Solar Feed-in	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$100,866	($100,866)	$0	$0	$0
AGA	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$130,591	$0	$0	$0	$130,591
Total Commercial	**8,328**	**118**	**8,446**	**-86**	**8,360**	**234,243,227**	**392,827**	**0**	**-63,349**	**329,478**	**204,615**	**534,093**	**234,777,320**	**-13,580,630**	**221,196,690**	**$35,224,402**	**($4,046,025)**	**$51,482**	**($1,736,075)**	**$29,493,785**
Industrial																				
Schedule A-25	88	-1	87	0	87	653,225	753		-560	193	0	193	653,418	-10,063	643,355	$120,585	($7,463)	($130)	($1,558)	$111,434
Schedule A-32	20	3	23	1	24	2,724,436	-3,360	-356,360	0	-359,720	0	-359,720	2,364,716	27,901	2,392,617	$452,175	($58,249)	($26,886)	$4,461	$371,501
Schedule A-36	14	-3	11	0	11	7,727,841	0	356,360	69,920	426,280	0	426,280	8,154,121	37,000	8,191,121	$1,060,447	($138,132)	$12,362	$4,098	$938,774
Schedule AT-48	8	0	8	0	8	42,607,240	47,680		0	47,680	0	47,680	42,654,920	3,242,093	45,897,013	$4,608,622	($631,925)	$26,728	$300,769	$4,304,193
Subtotal	130	-1	129	1	130	53,712,742	45,073	0	69,360	114,433	0	114,433	53,827,175	3,296,931	57,124,106	$6,241,828	($835,770)	$12,074	$307,770	$5,725,903
Unbilled	0	0	0	0	0	1,960,000	0		0	0	0	0	1,960,000	-1,960,000	0	$200,000	$0	$0	($200,000)	$0

PacifiCorp
California General Rate Case - December 2019
12 Months Ending December 2019
Revenue, kWh and Customer Adjustments

	R&N Average Customers	Type 1 Adjustments	Normalized Average Customers	Adjustment to Forecast	Forecast Average Customers	Booked kWh	Out of Period kWh	Bill Cheaper Adjustment kWh	Blocking Adjustment kWh[1]	Subtotal Normalization Adjustment kWh	Temperature Adjustment kWh	Total Adjustment kWh	Total Normalized kWh	Forecast Adjustment kWh	Total Forecast kWh	Booked Revenues	Total Type 1 Adjustments[2] $	Total Type 2 Adjustments[3] $	Total Type 3 Adjustments[4] $	Total Forecast Revenues
Blue Sky	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$22	($22)	$0	$0	$0
Demand Side Management	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$162,687	($162,687)	$0	$0	$0
Revenue Accounting	0	0	0	0	0	0	0		0	0	0	0	0	0	0	($202,226)	$202,226	$0	$0	$0
Solar Feed-in	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$19,965	($19,965)	$0	$0	$0
AGA	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$0	$0	$0	$0	$0
Total Industrial	**130**	**-1**	**129**	**1**	**130**	**55,672,742**	**45,073**	**0**	**69,360**	**114,433**	**0**	**114,433**	**55,787,175**	**1,336,931**	**57,124,106**	**$6,422,277**	**($816,218)**	**$12,074**	**$107,770**	**$5,725,903**
Irrigation																				
Schedule PA-20	2,018	0	2,018	8	2,026	84,235,268	-247,736		0	-247,736	-391,875	-639,611	83,595,657	10,696,847	94,292,504	$12,796,926	($1,682,193)	$115,795	$1,413,018	$12,643,546
Schedule AT-48	1	0	1	0	1	2,595,200	0		0	0	0	0	2,595,200	-891,379	1,703,821	$310,801	($37,811)	$1,400	($92,291)	$182,099
Subtotal	2,019	0	2,019	8	2,027	86,830,468	-247,736	0	0	-247,736	-391,875	-639,611	86,190,857	9,805,468	95,996,325	$13,107,727	($1,720,004)	$117,195	$1,320,727	$12,825,646
Unbilled	0	0	0	0	0	1,462,000	0		0	0	0	0	1,462,000	-1,462,000	0	$144,000	$0	$0	($144,000)	$0
Blue Sky	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$25	($25)	$0	$0	$0
Demand Side Management	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$452,407	($452,407)	$0	$0	$0
Revenue Accounting	0	0	0	0	0	0	0		0	0	0	0	0	0	0	($448,724)	$448,724	$0	$0	$0
Solar Feed-in	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$46,308	($46,308)	$0	$0	$0
Demand Accrual	0	0	0	0	0	0	0		0	0	0	0	0	0	0	($16,000)	$16,000	$0	$0	$0
AGA	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$63,882	$0	$0	$0	$63,882
Total Irrigation	**2,019**	**0**	**2,019**	**8**	**2,027**	**88,292,468**	**-247,736**	**0**	**0**	**-247,736**	**-391,875**	**-639,611**	**87,652,857**	**8,343,468**	**95,996,325**	**$13,349,624**	**($1,754,020)**	**$117,195**	**$1,176,727**	**$12,889,527**
Public Street Lighting																				
Schedule OL-15	1	0	1	0	1	912	0		0	0	0	0	912	0	912	$247	($31)	$2	$0	$218
Schedule LS-51	78	0	78	0	78	679,396	572		0	572	0	572	679,968	165,655	845,623	$220,389	($25,180)	$1,664	$47,958	$244,831
Schedule LS-52	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$0	$0	$0	$0	$0
Schedule LS-53	105	0	105	0	105	1,138,854	0		-2	-2	0	-2	1,138,852	-31	1,138,821	$204,372	($25,324)	$1,288	$0	$180,337
Schedule LS-55	20	0	20	0	20	52,442	0		-2	-2	0	-2	52,440	0	52,440	$10,486	($1,272)	$65	$0	$9,279
Subtotal	204	0	204	0	204	1,871,604	572	0	-4	568	0	568	1,872,172	165,624	2,037,796	$435,495	($51,807)	$3,019	$47,958	$434,665
Unbilled	0	0	0	0	0	181,000			0	0	0	0	181,000	-181,000	0	$42,000	$0	$0	($42,000)	$0
Demand Side Management	0	0	0	0	0	0			0	0	0	0	0	0	0	$13,118	($13,118)	$0	$0	$0
Revenue Accounting	0	0	0	0	0	0			0	0	0	0	0	0	0	($11,190)	$11,190	$0	$0	$0
Solar Feed-in	0	0	0	0	0	0			0	0	0	0	0	0	0	$1,391	($1,391)	$0	$0	$0
AGA	0	0	0	0	0	0	0		0	0	0	0	0	0	0	$0	$0	$0	$0	$0
Total Public Street Lighting	**204**	**0**	**204**	**0**	**204**	**2,052,604**	**572**	**0**	**-4**	**568**	**0**	**568**	**2,053,172**	**-15,376**	**2,037,796**	**$480,814**	**($55,126)**	**$3,019**	**$5,958**	**$434,665**
TOTAL CALIFORNIA	**47,158**	**5**	**47,163**	**189**	**47,351**	**744,853,496**	**689,384**	**0**	**2,024**	**691,408**	**1,438,084**	**2,129,492**	**746,982,988**	**477,024**	**747,460,012**	**$105,053,657**	**($4,919,768)**	**$579,054**	**$509,541**	**$101,222,484**

[1] Adjustment made to reconcile booked kWh to blocking kWh.
[2] Normalizing revenue adjustments include removal of Deferred Energy Cost Adjustment Clause, Public Purpose (S-191), Energy Savings Assistance Program (S-192), Greenhouse Gas Permits Surcharge (GHG-92), California Climate Credit (GHG-93) and accounting adjusments for Blue Sky, Demand Side Managemen Revenue Accounting, Solar Feed-in and Demand Charge Accrual. Includes Temperature adjustment and Out of Period adjustment.
[3] Post Test-year Adjustment Mechanism (PTAM) rate change effective January 1, 2017. Includes the adjustment to reconcile booked revenues with blocking revenues.
[4] No pro forma price changes. Includes adjustment to forecast.

PacifiCorp
California General Rate Case - December 2019
12 Months ending December 2019
Revenue Adjustments

	305							Type 1		
	Booked Revenues	Accounting Adjustments $	Deferred ECAC Sch ECAC-94 $	Public Purpose Adj Sch S-191 $	ESA Program Adjustment Sch S-192 $	GHG Permits Surcharge Sch GHG-92 $	Cal. Climate Credit Sch GHG-93 $	Subtotal Remove Tariff Riders $	Demand Charge Accrual $	Out of Period $
Residential										
Schedule D	$34,519,767	$0	($1,114,783)	($1,270,489)	($200,555)	($2,543,829)	$6,094,885	$968,229	$0	$38,073
Schedule DL-6	$16,459,171	$0	($531,433)	($605,661)	($94,594)	($1,202,622)	$2,790,107	$355,797	$0	$32,331
ScheduleDM-9	$18,676	$0	($736)	($839)	($131)	($1,663)	$7,011	$3,642	$0	($309)
Schedule DS-8	$128,015	$0	($5,539)	($6,313)	($982)	($12,555)	$45,825	$20,429	$0	$371
Schedule A-25	$283,899	$0	($5,744)	($7,744)	($1,247)	($15,855)	$13,547	($16,653)	$0	$1,610
Schedule OL-15	$82,746	$0	($1,263)	($2,614)	($429)	($5,297)	$0	($9,603)	$0	$443
Subtotal	$51,492,274	$0	($1,659,499)	($1,893,659)	($297,944)	($3,781,632)	$8,951,375	$1,318,642	$0	$72,519
Unbilled	($1,768,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Blue Sky	$24,720	($24,720)	$0	$0	$0	$0	$0	($24,720)	$0	$0
Demand Side Management	$1,667,354	($1,667,354)	$0	$0	$0	$0	$0	($1,667,354)	$0	$0
Revenue Accounting	($1,946,564)	$1,946,564	$0	$0	$0	$0	$0	$1,946,564	$0	$0
Solar Feed-in	$106,756	($106,756)	$0	$0	$0	$0	$0	($106,756)	$0	$0
AGA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Residential	**$49,576,539**	**$147,734**	**($1,659,499)**	**($1,893,659)**	**($297,944)**	**($3,781,632)**	**$8,951,375**	**$1,466,376**	**$0**	**$72,519**
Commercial										
Schedule A-25	$10,055,446	$0	($247,097)	($333,159)	($53,964)	($677,201)	$586,960	($724,462)	$0	$3,006
Schedule A-32	$13,516,430	$0	($373,717)	($440,236)	($69,218)	($894,657)	$0	($1,777,827)	$0	$46,492
Schedule A-36	$8,882,432	$0	($293,765)	($277,009)	($45,168)	($568,039)	$0	($1,183,982)	$0	($258)
Schedule AT-48	$3,609,032	$0	($149,926)	($110,009)	($17,364)	($225,501)	$0	($502,800)	$0	$1,058
Schedule OL-15	$194,123	$0	($3,378)	($6,059)	($997)	($12,288)	$0	($22,271)	$0	$214
Schedule OL-42	$36,331	$0	($694)	($1,115)	($198)	($2,424)	$0	($4,432)	$0	($7)
Subtotal	$36,293,794	$0	($1,068,127)	($1,167,586)	($186,910)	($2,380,111)	$586,960	($4,215,774)	$0	$50,505
Unbilled	($1,100,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Blue Sky	$2,380	($2,380)	$0	$0	$0	$0	$0	($2,380)	$0	$0
Demand Side Management	$1,048,701	($1,048,701)	$0	$0	$0	$0	$0	($1,048,701)	$0	$0
Revenue Accounting	($1,251,930)	$1,251,930	$0	$0	$0	$0	$0	$1,251,930	$0	$0
Solar Feed-in	$100,866	($100,866)	$0	$0	$0	$0	$0	($100,866)	$0	$0
AGA	$130,591	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Commercial	**$35,224,402**	**$99,983**	**($1,068,127)**	**($1,167,586)**	**($186,910)**	**($2,380,111)**	**$586,960**	**($4,115,791)**	**$0**	**$50,505**
Industrial										
Schedule A-25	$120,585	$0	($2,092)	($3,900)	($650)	($8,101)	$7,067	($8,475)	$0	$1,012
Schedule A-32	$452,175	$0	($11,911)	($14,031)	($2,293)	($29,440)	$0	($57,675)	$0	($574)
Schedule A-36	$1,060,447	$0	($34,338)	($32,360)	($5,256)	($66,158)	$0	($138,132)	$0	$0
Schedule AT-48	$4,608,622	$0	($189,879)	($139,345)	($22,179)	($287,615)	$0	($638,998)	$0	$7,073
Subtotal	$6,241,828	$0	($239,021)	($189,636)	($30,377)	($391,314)	$7,067	($843,281)	$0	$7,511
Unbilled	$200,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Blue Sky	$22	($22)	$0	$0	$0	$0	$0	($22)	$0	$0
Demand Side Management	$162,687	($162,687)	$0	$0	$0	$0	$0	($162,687)	$0	$0
Revenue Accounting	($202,226)	$202,226	$0	$0	$0	$0	$0	$202,226	$0	$0
Solar Feed-in	$19,965	($19,965)	$0	$0	$0	$0	$0	($19,965)	$0	$0
AGA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Industrial	**$6,422,277**	**$19,551**	**($239,021)**	**($189,636)**	**($30,377)**	**($391,314)**	**$7,067**	**($823,729)**	**$0**	**$7,511**
Irrigation										
Schedule PA-20	$12,796,926	$0	($377,734)	($395,906)	($74,602)	($912,478)	$131,233	($1,629,487)	$0	($11,636)
Schedule AT-48	$310,801	$0	($11,566)	($8,486)	($1,257)	($16,502)	$0	($37,811)	$0	$0
Subtotal	$13,107,727	$0	($389,300)	($404,392)	($75,858)	($928,980)	$131,233	($1,667,298)	$0	($11,636)
Unbilled	$144,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Blue Sky	$25	($25)	$0	$0	$0	$0	$0	($25)	$0	$0
Demand Side Management	$452,407	($452,407)	$0	$0	$0	$0	$0	($452,407)	$0	$0
Revenue Accounting	($448,724)	$448,724	$0	$0	$0	$0	$0	$448,724	$0	$0
Solar Feed-in	$46,308	($46,308)	$0	$0	$0	$0	$0	($46,308)	$0	$0
Demand Accrual	($16,000)	$0	$0	$0	$0	$0	$0	$0	$16,000	$0
AGA	$63,882	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Irrigation	**$13,349,624**	**($50,016)**	**($389,300)**	**($404,392)**	**($75,858)**	**($928,980)**	**$131,233**	**($1,717,314)**	**$16,000**	**($11,636)**
Public Street Lighting										
Schedule OL-15	$247	$0	($4)	($8)	($1)	($17)	$0	($31)	$0	$0
Schedule LS-51	$220,389	$0	($3,007)	($7,032)	($1,157)	($14,110)	$0	($25,305)	$0	$125
Schedule LS-52	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Schedule LS-53	$204,372	$0	($5,041)	($6,412)	($1,014)	($12,857)	$0	($25,324)	$0	$0
Schedule LS-58	$10,486	$0	($232)	($329)	($52)	($659)	$0	($1,272)	$0	$0
Subtotal	$435,495	$0	($8,284)	($13,781)	($2,224)	($27,643)	$0	($51,932)	$0	$125
Unbilled	$42,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Demand Side Management	$13,118	($13,118)	$0	$0	$0	$0	$0	($13,118)	$0	$0
Revenue Accounting	($11,190)	$11,190	$0	$0	$0	$0	$0	$11,190	$0	$0
Solar Feed-in	$1,391	($1,391)	$0	$0	$0	$0	$0	($1,391)	$0	$0
AGA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Public Street Lighting	**$480,814**	**($3,319)**	**($8,284)**	**($13,781)**	**($2,224)**	**($27,643)**	**$0**	**($55,251)**	**$0**	**$125**
TOTAL CALIFORNIA	**$105,053,657**	**$213,934**	**($3,364,230)**	**($3,669,055)**	**($593,313)**	**($7,509,680)**	**$9,676,635**	**($5,245,709)**	**$16,000**	**$119,024**

	Type 1				Type 2				Type 3		
	Subtotal Normalization Adjustments $	Temperature Adjustment $	Total Type 1 Adjustments $	Total Type 1 Adjusted Revenues	Annualized Adjustment[1] $	Bill Cheaper Adjustment $	Total Type 2 Adjustments $	Total Type 2 Adjusted Revenues	Pro Forma Adjustment[2] $	Forecast Adjustment $	Total Type 3 Adjusted Revenues
Residential											
Schedule D	$38,073	$148,738	$1,152,041	$35,671,808	$250,643		$250,643	$35,922,451	$0	($454,092)	$35,468,359
Schedule DL-6	$32,331	$63,086	$451,214	$16,910,385	$141,191		$141,191	$17,051,576	$0	($349,235)	$16,702,341
ScheduleDM-9	($309)	$0	$3,333	$22,009	$149		$149	$22,158	$0	$335	$22,493
Schedule DS-8	$371	$902	$21,702	$149,717	$1,136		$1,136	$150,853	$0	($2,968)	$147,885
Schedule A-25	$1,610	$0	($15,243)	$268,656	$1,561		$1,561	$270,217	$0	($1,942)	$268,275
Schedule OL-15	$443	$0	($9,160)	$73,586	$602		$602	$74,188	$0	($4,937)	$69,251
Subtotal	$72,519	$212,726	$1,603,887	$53,096,160	$395,283		$395,283	$53,491,443	$0	($812,839)	$52,678,604
Unbilled	$0	$0	$0	($1,768,000)	$0		$0	($1,768,000)	$0	$1,768,000	$0
Blue Sky	$0	$0	($24,720)	$0	$0		$0	$0	$0	$0	$0
Demand Side Management	$0	$0	($1,667,354)	$0	$0		$0	$0	$0	$0	$0
Revenue Accounting	$0	$0	$1,946,564	$0	$0		$0	$0	$0	$0	$0
Solar Feed-in	$0	$0	($106,756)	$0	$0		$0	$0	$0	$0	$0
AGA	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0
Total Residential	**$72,519**	**$212,726**	**$1,751,621**	**$51,328,160**	**$395,283**	**$0**	**$395,283**	**$51,723,443**	**$0**	**$955,161**	**$52,678,604**
Commercial											
Schedule A-25	$3,006	$3,993	($717,568)	$9,337,877	$79,062		$79,062	$9,416,939	$0	($893,383)	$8,523,556
Schedule A-32	$46,492	$4,644	($1,726,691)	$11,789,739	$75,795	($1,468,831)	($1,393,036)	$10,396,703	$0	($1,231,418)	$9,165,285
Schedule A-36	($258)	$6,900	($1,177,340)	$7,705,092	$41,774	$1,298,488	$1,340,262	$9,045,355	$0	($712,894)	$8,332,460
Schedule AT-48	$1,058	$3,829	($497,913)	$3,111,119	$23,457		$23,457	$3,134,576	$0	$6,404	$3,140,980
Schedule OL-15	$214	$0	($22,057)	$172,066	$1,425		$1,425	$173,491	$0	($4,312)	$169,179
Schedule OL-42	($7)	$0	($4,439)	$31,892	$313		$313	$32,205	$0	($472)	$31,733
Subtotal	$50,505	$19,261	($4,146,008)	$32,147,786	$221,825	($170,343)	$51,482	$32,199,268	$0	($2,836,075)	$29,363,193
							$0				
Unbilled	$0	$0	$0	($1,100,000)	$0		$0	($1,100,000)	$0	$1,100,000	$0
Blue Sky	$0	$0	($2,380)	$0	$0		$0	$0	$0	$0	$0
Demand Side Management	$0	$0	($1,048,701)	$0	$0		$0	$0	$0	$0	$0
Revenue Accounting	$0	$0	$1,251,930	$0	$0		$0	$0	$0	$0	$0
Solar Feed-in	$0	$0	($100,866)	$0	$0		$0	$0	$0	$0	$0
AGA	$0	$0	$0	$130,591	$0		$0	$130,591	$0	$0	$130,591
Total Commercial	**$50,505**	**$19,261**	**($4,046,025)**	**$31,178,377**	**$221,825**	**($170,343)**	**$51,482**	**$31,229,860**	**$0**	**($1,736,075)**	**$29,493,785**
Industrial											
Schedule A-25	$1,012	$0	($7,463)	$113,122	($130)		($130)	$112,992	$0	($1,558)	$111,434
Schedule A-32	($574)	$0	($58,249)	$393,926	$1,774	($28,660)	($26,886)	$367,040	$0	$4,461	$371,501
Schedule A-36	$0	$0	($138,132)	$922,314	$12,882	($520)	$12,362	$934,676	$0	$4,098	$930,774
Schedule AT-48	$7,073	$0	($631,925)	$3,976,696	$26,728		$26,728	$4,003,424	$0	$300,769	$4,304,193
Subtotal	$7,511	$0	($835,770)	$5,406,059	$41,254	($29,180)	$12,074	$5,418,133	$0	$307,770	$5,725,903
Unbilled	$0	$0	$0	$200,000	$0		$0	$200,000	$0	($200,000)	$0
Blue Sky	$0	$0	($22)	$0	$0		$0	$0	$0	$0	$0
Demand Side Management	$0	$0	($162,687)	$0	$0		$0	$0	$0	$0	$0
Revenue Accounting	$0	$0	$202,226	$0	$0		$0	$0	$0	$0	$0
Solar Feed-in	$0	$0	($19,965)	$0	$0		$0	$0	$0	$0	$0
AGA	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0
Total Industrial	**$7,511**	**$0**	**($816,218)**	**$5,606,059**	**$41,254**	**($29,180)**	**$12,074**	**$5,618,133**	**$0**	**$107,770**	**$5,725,903**
Irrigation											
Schedule PA-20	($11,636)	($41,070)	($1,682,193)	$11,114,733	$115,795		$115,795	$11,230,528	$0	$1,413,018	$12,643,546
Schedule AT-48	$0	$0	($37,811)	$272,990	$1,400		$1,400	$274,390	$0	($92,291)	$182,099
Subtotal	($11,636)	($41,070)	($1,720,004)	$11,387,723	$117,195		$117,195	$11,504,918	$0	$1,320,727	$12,825,646
Unbilled	$0	$0	$0	$144,000	$0		$0	$144,000	$0	($144,000)	$0
Blue Sky	$0	$0	($25)	$0	$0		$0	$0	$0	$0	$0
Demand Side Management	$0	$0	($452,407)	$0	$0		$0	$0	$0	$0	$0
Revenue Accounting	$0	$0	$448,724	$0	$0		$0	$0	$0	$0	$0
Solar Feed-in	$0	$0	($46,308)	$0	$0		$0	$0	$0	$0	$0
Demand Accrual	$16,000	$0	$16,000	$0	$0		$0	$0	$0	$0	$0
AGA	$0	$0	$0	$63,882	$0		$0	$63,882	$0	$0	$63,882
Total Irrigation	**$4,364**	**($41,070)**	**($1,754,020)**	**$11,595,604**	**$117,195**	**$0**	**$117,195**	**$11,712,800**	**$0**	**$1,176,727**	**$12,889,527**
Public Street Lighting											
Schedule OL-15	$0	$0	($31)	$216	$2		$2	$218	$0	$0	$218
Schedule LS-51	$125	$0	($25,180)	$195,209	$1,664		$1,664	$196,873	$0	$47,958	$244,831
Schedule LS-52	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0
Schedule LS-53	$0	$0	($25,324)	$179,049	$1,288		$1,288	$180,337	$0	$0	$180,337
Schedule LS-58	$0	$0	($1,272)	$9,214	$65		$65	$9,279	$0	$0	$9,279
Subtotal	$125	$0	($51,807)	$383,688	$3,019	$0	$3,019	$386,707	$0	$47,958	$434,665
Unbilled	$0	$0	$0	$42,000	$0		$0	$42,000	$0	($42,000)	$0
Demand Side Management	$0	$0	($13,118)	$0	$0		$0	$0	$0	$0	$0
Revenue Accounting	$0	$0	$11,190	$0	$0		$0	$0	$0	$0	$0
Solar Feed-in	$0	$0	($1,391)	$0	$0		$0	$0	$0	$0	$0
AGA	$0	$0	$0	$0	$0		$0	$0	$0	$0	$0
Total Public Street Lighting	**$125**	**$0**	**($55,126)**	**$425,688**	**$3,019**	**$0**	**$3,019**	**$428,707**	**$0**	**$5,958**	**$434,665**
TOTAL CALIFORNIA	**$135,024**	**$190,917**	**($4,919,768)**	**$100,133,889**	**$778,577**	**($199,523)**	**$579,054**	**$100,712,942**	**$0**	**$509,541**	**$101,222,484**

Notes:

Accounting adjustments include:	Total:
Blue Sky	($27,147)
Demand Side Management	($3,344,267)
Revenue Accounting	$3,860,635
Solar Feed-in	($275,287)

[1] Post Test-year Adjustment Mechanism (PTAM) rate change effective January 1, 2017. Includes the adjustment to reconcile booked revenues with blocking revenues.
[2] No pro forma price changes.

PacifiCorp
California General Rate Case - December 2019
12 Months Ending December 2019
ECAC Revenues

	A	B	C
	Total California Forecast Revenues	Forecast Projected (Base) ECAC Revenues	Total Forecast Less ECAC Revenues
Residential	$52,678,604	$11,631,590	$41,047,014
Commercial	$29,493,785	$6,905,724	$22,588,061
Industrial	$5,725,903	$1,807,727	$3,918,176
Irrigation	$12,889,527	$3,027,979	$9,861,548
Public St & Hwy	$434,665	$63,842	$370,823
Total California	$101,222,484	$23,436,862	$77,785,622
Source / Formula	3.1.4 - 3.1.5	Blocking	A - B

PacifiCorp
California General Rate Case - December 2019
SO2 Emission Allowance Sales

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Revenue:							
Remove 12 ME Jun 2017 Allowance Sales	4118	3	177	SE	1.490%	3	3.2.2
Add 12 ME Jun 2019 Amortization	4118	3	(3,903,928)	SE	1.490%	(58,179)	3.2.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(9,901,011)	SE	1.490%	(147,552)	3.2.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	3,757,504	SE	1.490%	55,997	3.2.1
Schedule M Addition	SCHMAT	3	177	SE	1.490%	3	3.2.1
Schedule M Deduction	SCHMDT	3	3,903,928	SE	1.490%	58,179	3.2.1
DIT Expense	41010	3	1,481,601	SE	1.490%	22,080	3.2.1
DIT Expense	41110	3	(67)	SE	1.490%	(1)	3.2.1

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 removes the sales occurring in the historical period and includes amortization of sales over a 15 year period. This treatment was included in the Company's stipulated general rate cases in Docket Nos. A. 05-11-022 and A. 09-11-015.

PacifiCorp
California General Rate Case - December 2019
SO2 Emission Allowance Sales

Beginning of the Period Dec-18
Ending of the Period Dec-19

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-19	End Unamort Balance Dec-19	Current Period Amortization 12 ME Dec-19	Beg Unamort. Balance 12 ME Dec-18	Unrealized Gain SCHMAT 12 ME Dec-19	Realized Gain SCHMDT 12 ME Dec-19	D.I.T. Expense 12 ME Dec-19	Accumulated Deferred Income Tax Dec-18	Accumulated Deferred Income Tax Dec-19
Oct 2003 Sale	Oct-03	9,431	9,431	0	0	0	0	0	0	27	0
May 2004 Sale	May-04	827,812	827,812	0	18,388	18,388	0	18,388	6,979	6,979	0
Jun 2004 Sale	Jun-04	80,369	80,369	0	2,319	2,319	0	2,319	880	880	(0)
May 2005 Sale	May-05	2,065,357	2,019,424	45,933	137,688	183,621	0	137,688	52,254	69,686	17,432
Jun 2005 Sale	Jun-05	200,914	195,300	5,614	13,392	19,006	0	13,392	5,082	7,213	2,130
Dec 2005 Sale	Dec-05	13,958,500	13,105,443	853,057	930,564	1,783,621	0	930,564	353,158	676,902	323,744
Feb 2006 Sale	Feb-06	12,995,000	12,056,398	938,602	866,328	1,804,930	0	866,328	328,780	684,989	356,209
May 2006 Sale	May-06	2,392,408	2,179,724	212,684	159,492	372,176	0	159,492	60,529	141,245	80,716
Jun 2006 Sale	Jun-06	232,244	210,270	21,974	15,480	37,454	0	15,480	5,875	14,214	8,339
Mar 2007 Sale	Mar-07	2,322,500	1,987,062	335,438	154,836	490,274	0	154,836	58,762	186,064	127,302
Apr 2007 Sale	Apr-07	3,727,548	3,168,477	559,071	248,508	807,579	0	248,508	94,311	306,484	212,173
May 2007 Sale	May-07	2,897,500	2,446,744	450,756	193,164	643,920	0	193,164	73,308	244,374	171,066
Oct 2007 Sale	Oct-07	2,872,500	2,345,826	526,674	191,496	718,170	0	191,496	72,675	272,553	199,878
Dec 2007 Sale	Dec-07	2,843,450	2,290,565	552,885	189,564	742,449	0	189,564	71,941	281,767	209,825
Apr 2008 Sale	Apr-08	1,192,027	933,702	258,325	79,464	337,789	0	79,464	30,157	128,194	98,037
Oct 2008 Sale	Oct-08	149,500	112,185	37,315	9,972	47,287	0	9,972	3,784	17,946	14,161
Nov 2008 Sale	Nov-08	1,393,500	1,037,428	356,072	92,904	448,976	0	92,904	35,258	170,391	135,133
Dec 2008 Sale	Dec-08	2,154,000	1,591,611	562,389	143,604	705,993	0	143,604	54,499	267,931	213,432
Jan 2009 Sale	Jan-09	194,500	142,692	51,808	12,972	64,780	0	12,972	4,923	24,585	19,662
Apr 2009 Sale	Apr-09	173,141	124,098	49,043	11,544	60,587	0	11,544	4,381	22,993	18,612
Jun 2009 Sale	Jun-09	1,017,500	717,931	299,569	67,836	367,405	0	67,836	25,744	139,434	113,689
Aug 2009 Sale	Aug-09	1,455,000	1,010,375	444,625	96,996	541,621	0	96,996	36,811	205,551	168,740
Sep 2009 Sale	Sep-09	950,750	654,968	295,782	63,384	359,166	0	63,384	24,055	136,307	112,252
Feb 2010 Sale	Feb-10	402,500	266,084	136,416	26,832	163,248	0	26,832	10,183	61,954	51,771
Mar 2010 Sale	Mar-10	1,647,551	1,080,054	567,497	109,836	677,333	0	109,836	41,684	257,055	215,371
Apr 2010 Sale	Apr-10	372,500	242,073	130,427	24,828	155,255	0	24,828	9,422	58,921	49,498
Aug 2010 Sale	Aug-10	395,000	247,922	147,078	26,328	173,406	0	26,328	9,992	65,809	55,818
Feb 2011 Sale	Feb-11	78,000	46,331	31,669	5,196	36,865	0	5,196	1,972	13,991	12,019
Mar 2011 Sale	Mar-11	41,737	24,592	17,145	2,784	19,929	0	2,784	1,057	7,563	6,507
Apr 2011 Sale	Apr-11	4,504	2,625	1,879	300	2,179	0	300	114	827	713
June 2011 Sale	Jun-11	40,509	23,175	17,334	2,700	20,034	0	2,700	1,025	7,603	6,578
Apr 2012 Sale	Apr-12	1,814	930	884	120	1,004	0	120	46	381	335
Aug 2012 Sale	Aug-12	26,000	12,816	13,184	1,728	14,912	0	1,728	656	5,659	5,003
Dec 2012 Sale	Dec-12	22,074	10,455	11,619	1,476	13,095	0	1,476	560	4,970	4,409
Feb 2013 Sale	Feb-13	9,775	4,482	5,293	648	5,941	0	648	246	2,255	2,009
Apr 2013 Sale	Apr-13	736	324	412	48	460	0	48	18	175	156
Sep 2013 Sale	Sep-13	15,950	6,764	9,186	1,068	10,254	0	1,068	405	3,891	3,486
Apr 2014 Sale	Apr-14	1,117	414	703	72	775	0	72	27	294	267
Apr 2015 Sale	Apr-15	320	114	206	24	230	0	24	9	87	78
Apr 2016 Sale	Apr-16	188	68	120	12	132	0	12	5	50	46
Apr 2017 Sale	Apr-17	177	33	144	12	156	0	12	5	50	46
Apr 2018 Sale	Apr-18	177	21	156	12	168	0	12	3	41	38
Apr 2019 Sale	Apr-19	177	9	168	9	0	177	9	(41)	0	41
	Totals	59,166,257	51,217,122	7,949,135	3,903,928	11,852,887	177	3,903,928	1,481,534	4,498,285	3,016,724
					Ref 3.2		Ref 3.2	Ref 3.2			

SO2 Credit Unamortized Balance	
Beginning Balance	11,852,887
Ending Balance	7,949,135
Average Balance	**9,901,011**
	Ref. 3.2

SO2 Sales 12 Months Ended June 2017	
	177
	Ref. 3.2

Deferred Income Tax	
Ref. 3.2	**1,481,601**
Ref. 3.2	**(67)**
	1,481,534

DIT Unamort Balance	
Beginning Balance	4,498,285
Ending Balance	3,016,724
Average Balance	**3,757,504**
	Ref. 3.2

PacifiCorp
California General Rate Case - December 2019
SO2 Emission Allowance Sales
SAP Account 301947 - Actuals for 12 Months Ended Jun 2017

Year	Month	Amount	Accumulated Amount	
2016	7	-	-	
2016	8	-	-	
2016	9	-	-	
2016	10	-	-	
2016	11	-	-	
2016	12	-	-	
2017	1	-	-	
2017	2	-	-	
2017	3	-	-	
2017	4	(177)	(177)	
2017	5	-	(177)	
2017	6	-	**(177)**	**Ref. 3.2**

GL Account Balance
Account Number 301947

Calendar Year 2017

G/L Account Balance Display

Document currency | Document currency | Document currency | Business

Account number 301947 Emissions/Allow Rev
Company code 1000 PacifiCorp
Business area
Fiscal year 2016
All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				
1				
2				
3				
4	31.46	208.33	176.87-	176.87-
5		0.02	0.02-	176.89-
6				176.89-
7				176.89-
8				176.89-
9				176.89-
10				176.89-
11				176.89-
12				176.89-
13				176.89-
14				176.89-
15				176.89-
16				176.89-
Total	31.46	208.35	176.89-	176.89-

G/L Account Balance Display

Document currency | Document currency | Document currency | Busine

Account number 301947 Emissions/Allow Rev
Company code 1000 PacifiCorp
Business area
Fiscal year 2017
All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				
1				
2				
3				
4	33.41	221.23	187.82-	187.82-
5				187.82-
6				187.82-
7				187.82-
8				187.82-
9				187.82-
10				187.82-
11				187.82-
12				187.82-
13				187.82-
14				187.82-
15				187.82-
16				187.82-
Total	33.41	221.23	187.82-	187.82-

PacifiCorp
California General Rate Case - December 2019
REC Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Revenue:							
Remove June 2017 Booked Revenues (Including Accruals)	456	1	(6,756,748)	SG	1.580%	(106,786)	3.3.1
Remove June 2017 REC Deferrals	456	1	1,808,769	SG	1.580%	28,586	3.3.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended June 2017. All of California's share of the renewable energy credits (RECs) are banked for compliance. This adjustment also removes REC Deferrals from the 12 months ended June 2017.

PacifiCorp
General Rate Case - December 2019
REC Revenue
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
July-16	(250,568)	661	-	(249,907)
August-16	(600,469)	250,568	(252,768)	(602,669)
September-16	(100,475)	600,469	(1,822,742)	(1,322,748)
October-16	(310,300)	100,475	-	(209,825)
November-16	(1,301,510)	310,300	(490,882)	(1,482,093)
December-16	(820,114)	1,301,510	(1,094,909)	(613,512)
January-17	(1,069,485)	820,114	(819,738)	(1,069,108)
February-17	(298,486)	1,069,485	(975,950)	(204,951)
March-17	(151,639)	298,486	(321,376)	(174,529)
April-17	(270,365)	151,639	(221,575)	(340,300)
May-17	(549,254)	270,365	-	(278,889)
June-17	(211,901)	549,254	(545,570)	(208,217)
12 ME June 2017 Total	(5,934,566)	5,723,326	(6,545,508)	**(6,756,748)**

Ref. 3.3

REC Deferrals Included in Unadjusted Results:

FERC Account	4562700	
Amount 12 Months Ended June 2017	**1,808,769**	**Ref. 3.3**

PacifiCorp
California General Rate Case - December 2019
Wheeling Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Revenues:							
Other Electric Revenues	456	1	(3,696,451)	SG	1.580%	(58,420)	3.4.2
Other Electric Revenues	456	2	(4,580,632)	SG	1.580%	(72,394)	3.4.2
Other Electric Revenues	456	3	3,860,909	SG	1.580%	61,019	3.4.2
			(4,416,174)			(69,795)	

Adjustment Detail:		
Actual Wheeling Revenues 12 ME June 2017	111,122,539	3.4.2
Total Adjustments	(4,416,174)	Above
Adjusted Wheeling Revenues 12 ME December 2019	106,706,366	3.4.2

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ended June 2017 wheeling revenues, and walks wheeling revenue out to the pro forma levels forecasted for the 12 months ending December 2019.

PacifiCorp
California General Rate Case - December 2019
Wheeling Revenue

Customer	Total
Bonneville Power Administration	(4,374,254)
Basin Electric Power Cooperative	(1,455,987)
Black Hills, Inc.	(3,509,895)
Bonneville Power Administration	(14,971,118)
Cargill Power Markets, LLC	(360,326)
Constellation	(280,548)
Coral Power/Shell	(802,417)
Deseret Generation & Transmission Cooperative	(5,014,426)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(63,234)
Idaho Power Company	(1,218,568)
Morgan Stanley Capital Group, Inc.	(2,088,890)
PacifiCorp Merchant (Business Unit transfer)	(7,974)
Pacific Gas & Electric Company	(13,707,040)
Portland General Electric	(3,314)
Powerex Corporation	(17,719,489)
Iberdrola Renewables Inc.	(4,416,124)
2015 06 Puget Sound Energy	(16)
Rainbow Energy Marketing	(553,186)
Sierra Pacific Power	(36,159)
State of South Dakota	(142,863)
TransAlta Energy	(141,763)
Tri-State Generation and Trans.	(728,991)
Utah Associated Municipal Power Systems	(19,358,992)
Utah Municipal Power Agency	(3,784,456)
Warm Springs	(119,700)
Western Area Power Administration	(81,511)
Western Area Power Administration	(3,249,318)
NextEra Energy Resources, LLC	(2,901,986)
Southern Calif Edison Com	(3,118,744)
PPL Energy Plus, LLC	(13,283)
US Bureau of Reclamation	(60,392)
Moon Lake Electric Association	(19,262)
Eugene Water & Electric Board	(968,816)
Sempra Energy Solutions LLC	(267,355)
Municipal Energy Nebraska	(5,062)
Cryq Energy, Inc.(Raser Power Systems LLC/Intermountain)	(469,188)
Nevada	(199,172)
Sacramento Municipal Utility District	(1,071,352)
Macquarie Energy, LLC	(778)
Salt River Project	(892,816)
Black Hills/Colorado Electric Utility Company, L.P.	(71,206)
The Energy Authority	(21,993)
Southern California PPA	(27,950)
Tenaska Power Services Co	(114,142)
Los Angeles Dept Water & Power	(118,386)
Powder River Energy Corp	(366)
Brookfield Energy Marketing LP	(91,741)
Olene KBG LLC	(134,984)
Constellation NewEnergy, Inc.	(19,465)

PacifiCorp
California General Rate Case - December 2019
Wheeling Revenue

Customer	Total
City of Anaheim	(23,275)
Westar Energy	(519)
Clatskanie Peoples Utility Districgt	(296,966)
2016 12 Calpine Energy Solutions	(269,802)
Cowlitz	(167,114)
Accruals and Adjustments	(1,434,560)
Total	**(111,122,539)**
	Ref 3.4

Type		
1	Remove refunds and other out of period adjustments.	3,678,151
1	Constellation Generation	47
1	Southern California Edison	31,396
1	SCPPA	17,542
1	Network charges/adjustments prior to June 2016	(165,666)
1	Olene Agreement (terminated)	134,984
1	Imbalance Penalties	(2)
2	Annualize Powerex Contract Capacity added in 2017	(1,231,128)
2	Annualize Clatskanie Contract Capacity added in 2017	(1,438,240)
2	Termination of Malin lease with PG&Eafter 2017	7,250,000
3	Powerex additional contract capacity in 2018	(4,103,760)
3	SMUD contract termination	366,765
3	Airport Solar Deferral Fee	(123,914)
	Incremental Adjustments	4,416,174
		Ref 3.4
	Accum Totals	**(106,706,366)**
		Ref 3.4

PacifiCorp
California General Rate Case - December 2019
Ancillary Services and Other Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Revenues:							
Ancillary Contract Renewal	456	3	1,593,370	SG	1.580%	25,182	3.5.1
South Idaho Exchange Revenue	456	1	(816,422)	SG	1.580%	(12,903)	3.5.2

Description of Adjustment:

This adjustment reflects ancillary revenue contract changes in the Test Period. This adjustment also removes the final month of revenue related to the BPA South Idaho exchange agreement, which expired in June 2016, but was booked in the Company's accounting system in July 2016, and included in unadjusted results.

PacifiCorp
California General Rate Case - December 2019
Ancillary Services Revenue

Description	12 Months Ended June 2017	12 Months Ending December 2019	Incremental Change	FERC Acct	2017P Factor
SCL Stateline Demand & Energy	9,505,165	11,086,374	1,581,209	456	SG
BPA Foote Creek 4 Ancillary Service	738,132	763,348	25,216	456	SG
Foote Creek 1 Ancillary Service	68,750	65,403	(3,347)	456	SG
EWEB Foote Creek 1 Ancillary Service	221,753	212,044	(9,709)	456	SG
EWEB Credit	(202,709)	(202,709)	(0)	456	SG
EWEB Foote Creek 1 O&M	43,223	43,223	(0)	456	SG
	10,374,314	**11,967,683**	**1,593,370**		
			Ref. 3.5		

PacifiCorp
California General Rate Case - December 2019
BPA South Idaho Exchange Agreement Revenues

	FERC Acct	Factor	Total Company	
12 ME June 2017 Unadjusted Revenue	456	SG	$ 816,422	
12 ME December 2019 Contract Revenue*	456	SG	$ -	
Adjustment	456	SG	**$ (816,422)**	**Ref. 3.5**

*Contract expired in June 2016

4. O&M ADJUSTMENTS

PacifiCorp
California General Rate Case – December 31, 2019
Operation & Maintenance Expense Adjustment Index

The Company's June 2017 actual O&M expenses are the basis for the test period O&M expenses. These actual expenses are adjusted for various normalizing items including labor costs, non-labor operation and maintenance, and inflation to reflect the appropriate level of on-going costs that the Company expects to incur during the December 2019 test period. The following adjustments are included in the December 2019 test period.

4.1 Miscellaneous Expense & Revenue
4.2 Wage & Employee Benefits
4.3 Insurance Expense
4.4 Generation Overhaul Expense
4.5 Revenue Sensitive Items & Uncollectible Accounts
4.6 O&M Expense Escalation
4.7 AMI Costs Reduction
4.8 Safety Regulations Implementation Costs

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	Miscellaneous General Expense & Revenue	Wages & Employee Benefits	Insurance Expense	Generation Overhaul Expense	Revenue Sensitive Items & Uncollectible Accounts	O&M Expense Escalation	AMI Costs Reduction	Safety Regulations Implementation Costs
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	-	128,432	-	53,865	-	130,649	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	23,978	-	-	-	16,741	-	-
12 Other Power Supply	(164)	49,441	-	77,236	-	31,077	-	-
13 Transmission	-	39,900	-	-	-	14,969	-	-
14 Distribution	-	425,597	-	-	-	182,299	(19,664)	2,302,443
15 Customer Accounting	(75)	105,944	-	-	8,175	60,988	(512,114)	-
16 Customer Service & Info	(91)	9,180	-	-	-	3,278	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(446,618)	81,432	(1,668,158)	-	-	46,575	-	-
19								
20 Total O&M Expenses	(446,947)	863,904	(1,668,158)	131,102	8,175	486,577	(531,777)	2,302,443
21								
22 Depreciation	(98,768)	-	-	-	-	-	-	54,333
23 Amortization	-	-	-	-	-	-	-	95,833
24 Taxes Other Than Income	-	-	-	-	14,586	-	-	-
25 Income Taxes - Federal	105,429	(173,191)	334,424	(26,283)	(4,563)	(97,547)	106,608	(643,867)
26 Income Taxes - State	23,877	(39,223)	75,738	(5,952)	(1,033)	(22,092)	24,144	(145,818)
27 Income Taxes - Def Net	-	-	-	-	-	-	-	171,220
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	9,815	-	-	-	-	-	-	-
30								
31 Total Operating Expenses:	(396,595)	651,489	(1,257,996)	98,867	17,165	366,938	(401,025)	1,834,143
32								
33 Operating Rev For Return:	396,595	(651,489)	1,257,996	(98,867)	(17,165)	(366,938)	401,025	(1,834,143)
34								
35 Rate Base:								
36 Electric Plant In Service	-	-	-	-	-	-	-	2,665,869
37 Plant Held for Future Use	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-	-
44 Working Capital	(801)	1,642	(3,171)	249	43	925	(1,011)	3,813
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	(801)	1,642	(3,171)	249	43	925	(1,011)	2,669,682
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	-	-	-	-	-	(18,139)
52 Accum Prov For Amort	-	-	-	-	-	-	-	(22,436)
53 Accum Def Income Tax	-	-	-	-	-	-	-	(37,272)
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-	-
58								
59 Total Rate Base Deductions	-	-	-	-	-	-	-	(77,847)
60								
61 Total Rate Base:	(801)	1,642	(3,171)	249	43	925	(1,011)	2,591,836
62								
63 Return on Rate Base	0.149%	-0.244%	0.472%	-0.037%	-0.006%	-0.138%	0.150%	-0.786%
64								
65 Return on Equity	0.286%	-0.470%	0.908%	-0.071%	-0.012%	-0.265%	0.289%	-1.512%
66								
67 TAX CALCULATION:								
68 Operating Revenue	525,901	(863,904)	1,668,158	(131,102)	(22,761)	(486,577)	531,777	(2,452,609)
69 Other Deductions								
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	(19)	40	(77)	6	1	22	(25)	62,852
72 Schedule "M" Additions	-	-	-	-	-	-	-	150,166
73 Schedule "M" Deductions	-	-	-	-	-	-	-	846,559
74 Income Before Tax	525,920	(863,943)	1,668,235	(131,108)	(22,762)	(486,599)	531,802	(3,211,853)
75								
76 State Income Taxes	23,877	(39,223)	75,738	(5,952)	(1,033)	(22,092)	24,144	(145,818)
77 Taxable Income	502,043	(824,720)	1,592,497	(125,156)	(21,729)	(464,507)	507,658	(3,066,035)
78								
79 Federal Income Taxes + Other	105,429	(173,191)	334,424	(26,283)	(4,563)	(97,547)	106,608	(643,867)
APPROXIMATE PRICE CHANGE	(535,498)	879,702	(1,698,664)	133,499	22,313	492,457	(541,711)	2,754,818

PacifiCorp
California General Rate Case - December 2019
Miscellaneous General Expense & Revenue

PAGE 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	(163,979)	SG	1.580%	(2,592)	
Gain on Property Sales	421	1	(411)	SG-P	1.580%	(6)	
Gain on Property Sales	421	1	(18,765)	UT	0.000%	-	
Gain on Property Sales	421	1	550,708	SO	2.244%	12,357	
Gain on Property Sales	421	1	146,664	UT	0.000%	-	
Gain on Property Sales	421	1	(4,722)	OR	0.000%	-	
Loss on Property Sales	421	1	2,489	SO	2.244%	56	
Loss on Property Sales	421	1	(1,305)	OR	0.000%	-	
Loss on Property Sales	421	1	(1,184)	WYU	0.000%	-	
			509,495			9,815	4.1.1
Adjustment to Expense:							
Operation & Maintenance correction							
Other Power Supply Expense	557	1	(10,354)	SG	1.580%	(164)	
Other Power Supply Expense	557	1	10,354	ID	0.000%	-	
Customer Records	903	1	(3,060)	CN	2.461%	(75)	
Customer Records	903	1	(42,924)	OR	0.000%	-	
Informational Advertising	909	1	(3,681)	CN	2.461%	(91)	
Informational Advertising	909	1	(2,420)	OR	0.000%	-	
Office Supplies and Expense	921	1	(32,601)	SO	2.244%	(732)	
Outside Services	923	1	(13,231)	UT	0.000%	-	
Outside Services	923	1	13,231	SO	2.244%	297	
Storm Reimbursements	924	1	(447,290)	CA	100.000%	(447,290)	
Regulatory Commission Expense	928	1	5,592	ID	0.000%	-	
Regulatory Commission Expense	928	1	(5,592)	UT	0.000%	-	
Informational Advertising	929	1	49,344	SO	2.244%	1,107	
			(482,632)			(446,947)	4.1.1
Correct Allocation							
Add situs alloc deferral	403SP	1	(5,616,693)	SG	1.580%	(88,768)	4.1.2
Add situs alloc deferral	407	1	3,444,641	UT	0.000%	-	4.1.2
Add situs alloc deferral	407	1	478,639	ID	0.000%	-	4.1.2
	407	1	1,693,414	WY	0.000%	-	4.1.2
			-			(88,768)	

Description of Adjustment:

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation, and removes expenses recovered under CEMA. In addition, this adjustment corrects the accounts and allocations of certain expenses, as well as the allocation of the base period accelerated depreciation deferral and amortization of Carbon Plant for Utah, Idaho, and Wyoming. These Carbon Plant deferral amounts are recorded on a system factor, but should actually be booked on a situs basis to each individual state.

PacifiCorp
California General Rate Case - December 2019
Miscellaneous General Expense & Revenue
Other Adjustments Summary

Description	FERC	Factor	Amount	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SG	(163,979)	
Gain on Property Sales	421	SG-P	(411)	
Gain on Property Sales	421	UT	(18,765)	
Gain on Property Sales	421	SO	550,708	
Gain on Property Sales	421	UT	146,664	
Gain on Property Sales	421	OR	(4,722)	
Loss on Property Sales	421	SO	2,489	
Loss on Property Sales	421	OR	(1,305)	
Loss on Property Sales	421	WYU	(1,184)	
			509,495	**Ref 4.1**
Idaho Load Control Costs				
Irrigation Load Control Program Costs	557	SG	(10,354)	
Irrigation Load Control Program Costs	557	ID	10,354	
			-	
Informational & Instructional Advertising				
Blue Sky	909	CN	(1,862)	
Blue Sky	909	OR	(1,499)	
Blue Sky	903	CN	(3,060)	
Blue Sky	903	OR	(42,924)	
Blue Sky	929	SO	49,344	
Donations	909	CN	(1,189)	
Donations	909	OR	(500)	
Sponsorships	909	CN	(600)	
Sponsorships	909	OR	(421)	
Misc.	909	CN	(31)	
			(2,741)	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(32,601)	
FERC 923 - Outside Services				
Legal Services	923	UT	(13,231)	
Legal Services	923	SO	13,231	
			-	
FERC 924 - Storm Reimbursements				
Property Insurance	924	CA	(447,290)	
FERC 928 - Regulatory Commission Expense				
Reclassify Idaho Costs	928	ID	5,592	
Reclassify Idaho Costs	928	UT	(5,592)	
			-	
Total Expense			**(482,632)**	**Ref 4.1**

PacifiCorp
California General Rate Case - December 2019
Miscellaneous General Expense & Revenue
Carbon Deferral Allocation Correction

On January 1, 2014 new depreciation rates for the Carbon Plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred in those states, to be amortized to expense after the plant was retired. This deferral and amortization of depreciation expense was booked on a company system factor. It should have been allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided on Page 4.1.3.

	Account	Amount	Factor	Ref
Actual				
UT, ID, WY depn deferral	403SP	**5,616,693**	**SG**	**4.1**
Correct				
Utah depn deferral	407	**3,444,641**	**UT**	**4.1**
Idaho depn deferral	407	**478,639**	**ID**	**4.1**
Wyoming depn deferral	407	**1,693,414**	**WY**	**4.1**
		5,616,693		

PacifiCorp
California General Rate Case - December 2019
Carbon Plant Deferral Amortization

Deferral of Depreciation Expense - 12 Months Ended June 2017

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2016	7	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130626513	4032000	114	SG	WY
2016	7	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	130626513	4032000	114	SG	WY
2016	7	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130626513	4032000	109	SG	UT
2016	7	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130626513	4032000	106	SG	ID
2016	8	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130664205	4032000	114	SG	WY
2016	8	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	130664205	4032000	114	SG	WY
2016	8	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130664205	4032000	109	SG	UT
2016	8	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130664205	4032000	106	SG	ID
2016	9	565131	44,602.16	Amortize WY Deferred Carbon Decomm	130783003	4032000	114	SG	WY
2016	9	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	130783003	4032000	114	SG	WY
2016	9	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	130783003	4032000	109	SG	UT
2016	9	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	130783003	4032000	106	SG	ID
2016	10	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131085069	4032000	114	SG	WY
2016	10	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	131085069	4032000	114	SG	WY
2016	10	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131085069	4032000	109	SG	UT
2016	10	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131085069	4032000	106	SG	ID
2016	11	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131164987	4032000	114	SG	WY
2016	11	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	131164987	4032000	114	SG	WY
2016	11	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131164987	4032000	109	SG	UT
2016	11	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131164987	4032000	106	SG	ID
2016	12	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131235447	4032000	114	SG	WY
2016	12	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	131235447	4032000	114	SG	WY
2016	12	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131235447	4032000	109	SG	UT
2016	12	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131235447	4032000	106	SG	ID
2017	1	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131563152	4032000	114	SG	WY
2017	1	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	131563152	4032000	114	SG	WY
2017	1	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131563152	4032000	109	SG	UT
2017	1	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131563152	4032000	106	SG	ID
2017	2	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131650381	4032000	114	SG	WY
2017	2	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	131650381	4032000	114	SG	WY
2017	2	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131650381	4032000	109	SG	UT
2017	2	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131650381	4032000	106	SG	ID
2017	3	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131707218	4032000	114	SG	WY
2017	3	565131	96,515.65	Amortize WY Deferred Carbon Depreciatior	131707218	4032000	114	SG	WY
2017	3	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131707218	4032000	109	SG	UT
2017	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	131707218	4032000	106	SG	ID
2017	4	565131	44,602	Amortize WY Deferred Carbon Decomm	132061222	4032000	114	SG	WY
2017	4	565131	96,516	Amortize WY Deferred Carbon Depreciatior	132061222	4032000	114	SG	WY
2017	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	132061222	4032000	109	SG	UT
2017	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	132061222	4032000	106	SG	ID
2017	5	565131	44,602	Amortize WY Deferred Carbon Decomm	132128451	4032000	114	SG	WY
2017	5	565131	96,516	Amortize WY Deferred Carbon Depreciatior	132128451	4032000	114	SG	WY
2017	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	132128451	4032000	109	SG	UT
2017	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	132128451	4032000	106	SG	ID
2017	6	565131	44,602	Amortize WY Deferred Carbon Decomm	132201927	4032000	114	SG	WY
2017	6	565131	96,516	Amortize WY Deferred Carbon Depreciatior	132201927	4032000	114	SG	WY
2017	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	132201927	4032000	109	SG	UT
2017	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	132201927	4032000	106	SG	ID
			5,616,693						
			Ref 4.1.2						

PacifiCorp
California General Rate Case - December 2019
Wages & Employee Benefits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Total O&M Expense Adjustment	500-935	3	31,795,596	Multiple (1)	Multiple (1)	863,904	4.2.2

(1) See detail pages 4.2.6 through 4.2.11

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment recognizes these increases prospectively and adds them to operation and maintenance accounts. It also normalizes employee benefits and incentive compensation to levels the Company will incur for year ending December 2019. See page 4.2.1 for more information on how this adjustment was calculated.

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended June 2017), and pro forma period (12 months ending December 2019) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual June 2017 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.

2. Actual June 2017 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 4.2.3 - CONF.

3. The annualized June 2017 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2019 (see page 4.2.4 - CONF). Union and non-union costs were escalated using the contractual and target rates found on page 4.2.5 - CONF.

4. Annual Incentive Plan (AIP) compensation is included using a three year average of the actual payment rate from 2014 through 2016, multiplied by pro forma wages. AIP is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.

5. Pro Forma December 2019 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual June 2017 data escalated to December 2019. These expenses can be found on page 4.2.7.

6. Payroll tax calculations can be found on page 4.2.8.

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Period Ended June 2017	Pro Forma 12 Months Year Ending 2019	Adjustment	Ref.
5001XX	Regular Ordinary Time	415,659,298	440,637,212	24,977,913	
5002XX	Overtime	57,299,760	60,743,033	3,443,273	
5003XX	Premium Pay	7,232,070	7,666,661	434,592	
	Subtotal for Escalation	**480,191,128**	**509,046,906**	**28,855,778**	
5005XX	Unused Leave Accrual	2,491,226	2,640,929	149,703	4.2.6
500600	Temporary/Contract Labor	13,389	13,389	-	
500700	Severance Pay	784,248	784,248	-	
500850	Other Salary/Labor Costs	3,971,914	3,971,914	-	
50109X	Joint Owner Cutbacks	(1,350,634)	(1,431,796)	(81,163)	4.2.6
	Subtotal Bare Labor	**486,101,272**	**515,025,591**	**28,924,319**	
500410	Annual Incentive Plan	27,160,946	32,587,244	5,426,298	4.2.6
	Total Incentive	**27,160,946**	**32,587,244**	**5,426,298**	
500250	Overtime Meals	1,098,124	1,098,124	-	
500400	Bonus and Awards	3,323,593	3,323,593	-	
501325	Physical Exam	64,578	64,578	-	
502300	Education Assistance	97,449	97,449	-	
580899	Mining Salary/Benefit Credit	(349,430)	(349,430)	-	
	Total Other Labor	**4,234,314**	**4,234,314**	**-**	
	Subtotal Labor and Incentive	**517,496,532**	**551,847,149**	**34,350,617**	
50110X	Pensions	9,164,128	857,608	(8,306,520)	4.2.7
501115	SERP Plan	3,276,115	2,275,709	(1,000,406)	4.2.7
50115X	Post Retirement Benefits	(10,202,809)	(4,710,347)	5,492,462	4.2.7
501160	Post Employment Benefits	5,801,128	6,149,731	348,603	4.2.7
	Total Pensions	**8,038,563**	**4,572,701**	**(3,465,861)**	4.2.7
501102	Pension Administration	676,904	725,834	48,929	4.2.7
50112X	Medical	52,211,501	59,984,699	7,773,198	4.2.7
50117X	Dental	3,835,104	3,979,304	144,199	4.2.7
50120X	Vision	344,480	483,181	138,701	4.2.7
50122X	Life	454,745	482,071	27,327	4.2.7
50125X	401(k)	34,781,701	39,173,703	4,392,002	4.2.7
501251	401(k) Administration	32,352	31,259	(1,094)	4.2.7
501275	Accidental Death & Disability	32,804	34,775	1,971	4.2.7
501300	Long-Term Disability	2,781,558	2,948,708	167,150	4.2.7
5016XX	Worker's Compensation	1,677,130	1,777,912	100,783	4.2.7
502900	Other Salary Overhead	1,366,568	1,366,568	-	4.2.7
	Total Benefits	**98,194,847**	**110,988,014**	**12,793,167**	4.2.7
	Subtotal Pensions and Benefits	**106,233,410**	**115,560,715**	**9,327,305**	4.2.7
580500	Payroll Tax Expense	35,852,309	38,335,600	2,483,291	4.2.8
580700	Payroll Tax Expense-Unemployment	2,956,224	2,956,224	-	
	Total Payroll Taxes	**38,808,533**	**41,291,824**	**2,483,291**	
Total Labor		**662,538,474**	**708,699,688**	**46,161,214**	4.2.11
Non-Utility and Capitalized Labor		206,185,530	220,551,147	14,365,617	4.2.11
Total Utility Labor		**456,352,945**	**488,148,541**	**31,795,596**	4.2.11

Ref. 4.2

Pacificorp
California General Rate Case – December 2019
Wages and Employee Benefit Adjustment

Page 4.2.3 to 4.2.5 of this Exhibit contains confidential information and is provided under CONFIDENTIAL EXHIBIT NO. PPL/1102.

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay 12 Months Period Ended June 2017-ACTUAL	**480,191,128**	**4.2.2**
Regular Time/Overtime/Premium Pay Year Ended 2019 - PRO FORMA	**509,046,906**	**4.2.2**
% Increase	6.01%	

Miscellaneous Bare Labor Escalation

Description	Account	June 2017 Actual	Pro Forma Increase	December 2019 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,491,226	6.01%	2,640,929	**149,703**	**4.2.2**
Joint Owner Cutbacks	50109X	(1,350,634)	6.01%	(1,431,796)	**(81,163)**	**4.2.2**
		1,140,592		1,209,133	68,541	

Annual Incentive Plan Escalation

Description	Account	June 2017 Actual	December 2019 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	27,160,946	32,587,244	**5,426,298**	**4.2.2**

Test Year Annual Incentive Plan (AIP) Calculation

	Officer/Exempt Actual Wages	PCCC Non-Exempt Actual Wages	Non-Exempt Actual Wages	Total Wages	Actual AIP	AIP as a % of Wages
Cy 2014	188,228,290	7,904,755	13,272,086	209,405,131	34,866,066	16.65%
Cy 2015	189,687,983	7,586,187	12,940,901	210,215,072	30,635,025	14.57%
Cy 2016	185,237,859	7,809,137	12,040,394	205,087,389	28,666,782	13.98%
3-year Total	563,154,131	23,300,078	38,253,381	624,707,591	94,167,873	15.07%
Test Year	**195,375,139**	**8,232,585**	**12,575,335**	216,183,059	**32,587,244**	15.07%
	Ref 4.2.4 Conf	**Ref 4.2.4 Conf**	**Ref 4.2.4 Conf**		**Ref 4.2.2**	

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment

		A	B	C	D	D - A	
Account	**Description**	**Actual June 2017 Net of Joint Venture**	**Actual June 2017 GROSS**	**Projected December 2019 GROSS**	**Projected December 2019 Net of Joint Venture**	**Pro Forma Adjustment**	**Ref**
50110X	Pensions	9,164,128	9,176,760	858,790	857,608	(8,306,520)	4.2.2
501115	SERP Plan	3,276,115	3,276,115	2,275,709	2,275,709	(1,000,406)	4.2.2
50115X	Post Retirement Benefits	(10,202,809)	(10,521,884)	(4,857,655)	(4,710,347)	5,492,462	4.2.2
501160	Post Employment Benefits	5,801,128	5,993,212	6,353,357	6,149,731	348,603	4.2.2
	Subtotal	8,038,563	7,924,202	4,630,201	4,572,701	(3,465,861)	4.2.2
501102	Pension Administration	676,904	698,212	748,681	725,834	48,929	4.2.2
50112X	Medical	52,211,501	53,957,794	61,990,978	59,984,699	7,773,198	4.2.2
50117X	Dental	3,835,104	3,956,794	4,105,569	3,979,304	144,199	4.2.2
50120X	Vision	344,480	353,207	495,422	483,181	138,701	4.2.2
50122X	Life	454,745	467,832	495,945	482,071	27,327	4.2.2
50125X	401(k)	34,781,701	36,040,623	40,591,593	39,173,703	4,392,002	4.2.2
501251	401(k) Administration	32,352	33,205	32,082	31,259	(1,094)	4.2.2
501275	Accidental Death & Disability	32,804	33,071	35,058	34,775	1,971	4.2.2
501300	Long-Term Disability	2,781,558	2,873,625	3,046,308	2,948,708	167,150	4.2.2
5016XX	Worker's Compensation	1,677,130	1,729,473	1,833,401	1,777,912	100,783	4.2.2
502900	Other Salary Overhead	1,366,568	1,367,559	1,367,559	1,366,568	-	4.2.2
	Subtotal	98,194,847	101,511,395	114,742,598	110,988,014	12,793,167	4.2.2
	Grand Total	**106,233,410**	109,435,597	119,372,799	**115,560,715**	**9,327,305**	4.2.2
		Ref. 4.2.2			**Ref. 4.2.2**	**Ref. 4.2.2**	

PacifiCorp
California General Rate Case - December 2019
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	Line No.	Ref	Social Security	Medicare	Total FICA Tax	Ref
FICA Calculated on Year Ended 2019 Pro Forma Labor						
Pro Forma Wages Adjustment	a		28,774,615	28,774,615		**4.2.2**
Pro Forma Incentive Adjustment	b		5,426,298	5,426,298		**4.2.2**
	c	a + b	34,200,914	34,200,914		
Percentage of eligible wages	d		93.72%	100.00%		
Total eligible wages	e	c * d	32,054,483	34,200,914		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	1,987,378	495,913		
Total FICA Tax on Pro Forma Labor		g	**1,987,378**	**495,913**	**2,483,291**	**4.2.2**

PacifiCorp
California General Rate Case - December 2019
2017 Protocol FERC Spread

Indicator	Actual 12 Months Ended June 2017	% Of Total	bla	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2019	California Allocation %	Pro Forma Adjustment California Allocated	Pro Forma 12 Months Ending December 2019 California Allocated
500SG	13,452,593	2.030%		937,286	14,389,879	1.58%	14,813	227,423
502SG	17,847,048	2.694%		1,243,462	19,090,510	1.58%	19,652	301,713
503SE	121,759	0.018%		8,483	130,243	1.49%	126	1,941
505SG	589	0.000%		41	631	1.58%	1	10
506SG	32,753,797	4.944%		2,282,064	35,035,861	1.58%	36,067	553,719
510SG	4,210,108	0.635%		293,332	4,503,440	1.58%	4,636	71,174
511SG	8,513,647	1.285%		593,173	9,106,820	1.58%	9,375	143,927
512SG	27,041,020	4.081%		1,884,036	28,925,056	1.58%	29,776	457,142
513SG	10,605,668	1.601%		738,931	11,344,599	1.58%	11,678	179,294
514SG	2,095,790	0.316%		146,021	2,241,810	1.58%	2,308	35,430
535SG-P	3,510,114	0.530%		244,561	3,754,675	1.58%	3,865	59,340
535SG-U	2,378,918	0.359%		165,747	2,544,665	1.58%	2,620	40,217
536SG-P	48,912	0.007%		3,408	52,320	1.58%	54	827
537SG-P	674,137	0.102%		46,969	721,107	1.58%	742	11,397
537SG-U	71,413	0.011%		4,976	76,389	1.58%	79	1,207
539SG-P	6,040,991	0.912%		420,896	6,461,886	1.58%	6,652	102,126
539SG-U	4,409,160	0.665%		307,201	4,716,360	1.58%	4,855	74,539
540SG-P	678	0.000%		47	726	1.58%	1	11
542SG-P	375,170	0.057%		26,139	401,309	1.58%	413	6,342
542SG-U	36,399	0.005%		2,536	38,935	1.58%	40	615
543SG-P	768,583	0.116%		53,550	822,133	1.58%	846	12,993
543SG-U	397,596	0.060%		27,702	425,298	1.58%	438	6,722
544SG-P	1,698,621	0.256%		118,348	1,816,969	1.58%	1,870	28,716
544SG-U	431,067	0.065%		30,034	461,101	1.58%	475	7,287
545SG-P	804,778	0.121%		56,072	860,850	1.58%	886	13,605
545SG-U	128,764	0.019%		8,971	137,735	1.58%	142	2,177
546SG	7,247	0.001%		505	7,751	1.58%	8	123
548SG	6,336,777	0.956%		441,504	6,778,281	1.58%	6,978	107,126
549OR	7,285	0.001%		508	7,792	0.00%	-	-
549SG	3,833,983	0.579%		267,126	4,101,109	1.58%	4,222	64,815
552SG	1,055,381	0.159%		73,532	1,128,913	1.58%	1,162	17,842
553SG	1,935,997	0.292%		134,887	2,070,884	1.58%	2,132	32,729
554SG	128,488	0.019%		8,952	137,440	1.58%	141	2,172
556SG	1,186,661	0.179%		82,679	1,269,340	1.58%	1,307	20,061
557ID	22,446	0.003%		1,564	24,010	0.00%	-	-
557SE	(2,308)	0.000%		(161)	(2,469)	1.49%	(2)	(37)
557SG	30,417,782	4.591%		2,119,306	32,537,088	1.58%	33,494	514,227
560SG	7,067,799	1.067%		492,437	7,560,236	1.58%	7,783	119,485
561SG	10,296,218	1.554%		717,371	11,013,589	1.58%	11,338	174,063
562SG	2,297,217	0.347%		160,055	2,457,272	1.58%	2,530	38,836
563SG	110,215	0.017%		7,679	117,894	1.58%	121	1,863
566SG	53,651	0.008%		3,738	57,389	1.58%	59	907
567SG	213,135	0.032%		14,850	227,985	1.58%	235	3,603
568SG	1,127,175	0.170%		78,534	1,205,709	1.58%	1,241	19,055
569SG	3,369,431	0.509%		234,759	3,604,190	1.58%	3,710	56,962
570SG	8,054,320	1.216%		561,171	8,615,491	1.58%	8,869	136,162
571SG	3,567,764	0.538%		248,578	3,816,342	1.58%	3,929	60,315
572SG	78,338	0.012%		5,458	83,796	1.58%	86	1,324
573SG	223	0.000%		16	238	1.58%	0	4
580ID	4,056	0.001%		283	4,339	0.00%	-	-
580OR	223,216	0.034%		15,552	238,768	0.00%	-	-
580SNPD	7,100,389	1.072%		494,707	7,595,096	3.37%	16,671	255,949
580UT	551,958	0.083%		38,457	590,415	0.00%	-	-
580WA	117,562	0.018%		8,191	125,753	0.00%	-	-
580WYP	110,270	0.017%		7,683	117,953	0.00%	-	-
581SNPD	10,842,815	1.637%		755,454	11,598,269	3.37%	25,458	390,854
582CA	6,609	0.001%		460	7,069	100.00%	460	7,069
582ID	183,578	0.028%		12,790	196,368	0.00%	-	-
582OR	280,534	0.042%		19,546	300,080	0.00%	-	-
582SNPD	7,227	0.001%		504	7,731	3.37%	17	261
582UT	963,279	0.145%		67,115	1,030,394	0.00%	-	-
582WA	134,360	0.020%		9,361	143,721	0.00%	-	-
582WYP	391,882	0.059%		27,304	419,186	0.00%	-	-
583CA	106,915	0.016%		7,449	114,365	100.00%	7,449	114,365
583ID	271,145	0.041%		18,892	290,036	0.00%	-	-
583OR	1,151,014	0.174%		80,195	1,231,209	0.00%	-	-
583SNPD	156	0.000%		11	166	3.37%	0	6
583UT	3,501,087	0.528%		243,932	3,745,019	0.00%	-	-
583WA	202,383	0.031%		14,101	216,484	0.00%	-	-
583WYP	170,289	0.026%		11,865	182,154	0.00%	-	-

PacifiCorp
California General Rate Case - December 2019
2017 Protocol FERC Spread

Indicator	Actual 12 Months Ended June 2017	% Of Total	bla	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2019	California Allocation %	Pro Forma Adjustment California Allocated	Pro Forma 12 Months Ending December 2019 California Allocated
583WYU	80,435	0.012%		5,604	86,039	0.00%	-	-
585SNPD	208,259	0.031%		14,510	222,769	3.37%	489	7,507
586CA	175,762	0.027%		12,246	188,008	100.00%	12,246	188,008
586ID	350,074	0.053%		24,391	374,465	0.00%	-	-
586OR	1,239,034	0.187%		86,328	1,325,362	0.00%	-	-
586SNPD	630	0.000%		44	673	3.37%	1	23
586UT	1,447,952	0.219%		100,884	1,548,835	0.00%	-	-
586WA	369,955	0.056%		25,776	395,731	0.00%	-	-
586WYP	621,056	0.094%		43,271	664,327	0.00%	-	-
586WYU	144,839	0.022%		10,091	154,931	0.00%	-	-
587CA	392,874	0.059%		27,373	420,247	100.00%	27,373	420,247
587ID	758,417	0.114%		52,841	811,258	0.00%	-	-
587OR	3,951,800	0.596%		275,335	4,227,135	0.00%	-	-
587UT	3,810,598	0.575%		265,497	4,076,095	0.00%	-	-
587WA	789,281	0.119%		54,992	844,273	0.00%	-	-
587WYP	684,897	0.103%		47,719	732,616	0.00%	-	-
587WYU	67,474	0.010%		4,701	72,175	0.00%	-	-
588CA	13,157	0.002%		917	14,074	100.00%	917	14,074
588ID	(2,265)	0.000%		(158)	(2,423)	0.00%	-	-
588OR	31,336	0.005%		2,183	33,519	0.00%	-	-
588SNPD	3,807,159	0.575%		265,257	4,072,416	3.37%	8,939	137,238
588UT	(121,448)	-0.018%		(8,462)	(129,910)	0.00%	-	-
588WA	11,223	0.002%		782	12,005	0.00%	-	-
588WYP	(1,728)	0.000%		(120)	(1,848)	0.00%	-	-
588WYU	(38,351)	-0.006%		(2,672)	(41,023)	0.00%	-	-
589CA	7,574	0.001%		528	8,101	100.00%	528	8,101
589ID	8,979	0.001%		626	9,605	0.00%	-	-
589OR	66,532	0.010%		4,636	71,168	0.00%	-	-
589UT	247,477	0.037%		17,243	264,720	0.00%	-	-
589WA	5,370	0.001%		374	5,744	0.00%	-	-
589WYP	130,400	0.020%		9,085	139,486	0.00%	-	-
589WYU	6,546	0.001%		456	7,002	0.00%	-	-
590CA	59,130	0.009%		4,120	63,250	100.00%	4,120	63,250
590ID	141,179	0.021%		9,836	151,015	0.00%	-	-
590OR	794,238	0.120%		55,337	849,576	0.00%	-	-
590SNPD	2,326,010	0.351%		162,061	2,488,071	3.37%	5,461	83,846
590UT	1,156,927	0.175%		80,607	1,237,534	0.00%	-	-
590WA	123,248	0.019%		8,587	131,835	0.00%	-	-
590WYP	462,592	0.070%		32,230	494,823	0.00%	-	-
592CA	323,404	0.049%		22,533	345,936	100.00%	22,533	345,936
592ID	409,439	0.062%		28,527	437,966	0.00%	-	-
592OR	1,731,491	0.261%		120,639	1,852,129	0.00%	-	-
592SNPD	1,596,586	0.241%		111,239	1,707,825	3.37%	3,749	57,553
592UT	2,400,060	0.362%		167,220	2,567,279	0.00%	-	-
592WA	358,184	0.054%		24,956	383,140	0.00%	-	-
592WYP	643,923	0.097%		44,864	688,787	0.00%	-	-
593CA	3,617,938	0.546%		252,074	3,870,012	100.00%	252,074	3,870,012
593ID	3,576,151	0.540%		249,162	3,825,313	0.00%	-	-
593OR	17,109,428	2.582%		1,192,070	18,301,497	0.00%	-	-
593SNPD	674,693	0.102%		47,008	721,701	3.37%	1,584	24,321
593UT	19,359,656	2.922%		1,348,850	20,708,506	0.00%	-	-
593WA	2,580,547	0.389%		179,795	2,760,342	0.00%	-	-
593WYP	5,812,034	0.877%		404,943	6,216,977	0.00%	-	-
593WYU	572,846	0.086%		39,912	612,758	0.00%	-	-
594CA	339,211	0.051%		23,634	362,845	100.00%	23,634	362,845
594ID	417,239	0.063%		29,070	446,309	0.00%	-	-
594OR	3,456,922	0.522%		240,855	3,697,777	0.00%	-	-
594SNPD	17,406	0.003%		1,213	18,619	3.37%	41	627
594UT	7,299,611	1.102%		508,588	7,808,199	0.00%	-	-
594WA	788,429	0.119%		54,932	843,361	0.00%	-	-
594WYP	737,124	0.111%		51,358	788,481	0.00%	-	-
594WYU	147,466	0.022%		10,274	157,740	0.00%	-	-
595SNPD	869,663	0.131%		60,592	930,256	3.37%	2,042	31,349
596CA	71,522	0.011%		4,983	76,505	100.00%	4,983	76,505
596ID	91,707	0.014%		6,390	98,097	0.00%	-	-
596OR	690,361	0.104%		48,100	738,461	0.00%	-	-
596UT	263,900	0.040%		18,387	282,286	0.00%	-	-
596WA	124,800	0.019%		8,695	133,495	0.00%	-	-
596WYP	186,757	0.028%		13,012	199,769	0.00%	-	-
596WYU	35,435	0.005%		2,469	37,904	0.00%	-	-

PacifiCorp
California General Rate Case - December 2019
2017 Protocol FERC Spread

Indicator	Actual 12 Months Ended June 2017	% Of Total	bla	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2019	California Allocation %	Pro Forma Adjustment California Allocated	Pro Forma 12 Months Ending December 2019 California Allocated
597CA	5,890	0.001%		410	6,300	100.00%	410	6,300
597ID	41,860	0.006%		2,917	44,776	0.00%	-	-
597OR	114,743	0.017%		7,995	122,738	0.00%	-	-
597SNPD	(192,094)	-0.029%		(13,384)	(205,477)	3.37%	(451)	(6,924)
597UT	140,656	0.021%		9,800	150,456	0.00%	-	-
597WA	13,827	0.002%		963	14,791	0.00%	-	-
597WYP	19,710	0.003%		1,373	21,083	0.00%	-	-
597WYU	7,676	0.001%		535	8,211	0.00%	-	-
598CA	4,169	0.001%		290	4,460	100.00%	290	4,460
598OR	63,021	0.010%		4,391	67,412	0.00%	-	-
598SNPD	1,949,716	0.294%		135,843	2,085,559	3.37%	4,578	70,282
598UT	526	0.000%		37	563	0.00%	-	-
598WA	11,289	0.002%		787	12,076	0.00%	-	-
901CN	1,936,911	0.292%		134,951	2,071,861	2.46%	3,321	50,982
902CA	658,559	0.099%		45,884	704,443	100.00%	45,884	704,443
902CN	638,908	0.096%		44,515	683,422	2.46%	1,095	16,817
902ID	1,585,992	0.239%		110,501	1,696,494	0.00%	-	-
902OR	7,217,046	1.089%		502,835	7,719,881	0.00%	-	-
902UT	2,458,797	0.371%		171,312	2,630,110	0.00%	-	-
902WA	442,907	0.067%		30,859	473,766	0.00%	-	-
902WYP	811,241	0.122%		56,522	867,763	0.00%	-	-
902WYU	161,058	0.024%		11,221	172,279	0.00%	-	-
903CA	146,614	0.022%		10,215	156,829	100.00%	10,215	156,829
903CN	26,497,690	3.999%		1,846,180	28,343,870	2.46%	45,429	697,452
903ID	216,479	0.033%		15,083	231,562	0.00%	-	-
903OR	1,475,903	0.223%		102,831	1,578,734	0.00%	-	-
903UT	2,294,662	0.346%		159,877	2,454,538	0.00%	-	-
903WA	320,555	0.048%		22,334	342,889	0.00%	-	-
903WYP	302,176	0.046%		21,054	323,229	0.00%	-	-
903WYU	64,835	0.010%		4,517	69,352	0.00%	-	-
907CN	269,054	0.041%		18,746	287,799	2.46%	461	7,082
908CA	67,242	0.010%		4,685	71,926	100.00%	4,685	71,926
908CN	1,739,814	0.263%		121,218	1,861,032	2.46%	2,983	45,794
908ID	186,577	0.028%		12,999	199,576	0.00%	-	-
908OR	1,989,737	0.300%		138,631	2,128,369	0.00%	-	-
908OTHER	46,712	0.007%		3,255	49,967	0.00%	-	-
908UT	2,255,726	0.340%		157,164	2,412,889	0.00%	-	-
908WA	321,073	0.048%		22,370	343,443	0.00%	-	-
908WYP	908,167	0.137%		63,275	971,442	0.00%	-	-
909CN	613,188	0.093%		42,723	655,911	2.46%	1,051	16,140
909OR	3,069	0.000%		214	3,282	0.00%	-	-
910CN	69	0.000%		5	74	2.46%	0	2
920OR	0	0.000%		0	0	0.00%	-	-
920SO	71,380,325	10.774%		4,973,300	76,353,625	2.24%	111,593	1,713,248
921SO	2,077,867	0.314%		144,772	2,222,638	2.24%	3,248	49,872
922SO	(23,329,470)	-3.521%		(1,625,440)	(24,954,911)	2.24%	(36,472)	(559,947)
925SO	210,128	0.032%		14,640	224,768	2.24%	329	5,043
928CA	16,543	0.002%		1,153	17,695	100.00%	1,153	17,695
928ID	37,841	0.006%		2,637	40,478	0.00%	-	-
928OR	183,212	0.028%		12,765	195,977	0.00%	-	-
928SO	806,967	0.122%		56,224	863,191	2.24%	1,262	19,369
928UT	306,064	0.046%		21,324	327,389	0.00%	-	-
928WA	38,303	0.006%		2,669	40,971	0.00%	-	-
928WYP	97,079	0.015%		6,764	103,843	0.00%	-	-
929SO	(2,515,053)	-0.380%		(175,232)	(2,690,285)	2.24%	(3,932)	(60,366)
935CA	3,056	0.000%		213	3,268	100.00%	213	3,268
935OR	85,487	0.013%		5,956	91,443	0.00%	-	-
935SO	2,583,892	0.390%		180,028	2,763,920	2.24%	4,040	62,018
935UT	106	0.000%		7	113	0.00%	-	-
935WA	19,567	0.003%		1,363	20,930	0.00%	-	-
935WYU	3,460	0.001%		241	3,701	0.00%	-	-
Utility Labor	**456,352,945**	**68.8795%**		**31,795,596**	**488,148,541**		**863,904**	**13,263,261**
							Ref 4.2	
Capital/Non Utility	206,185,530	31.1205%		14,365,617	220,551,147			
Total Labor	**662,538,474**	**100.000%**		**46,161,214**	**708,699,688**		**2.717%**	**2.717%**
	Ref 4.2.2			**Ref 4.2.2**	**Ref 4.2.2**			

PacifiCorp
California General Rate Case - December 2019
Insurance Expense

PAGE 4.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Injuries & Damages to 5-yr Avg	925	3	4,058,420	SO	2.244%	91,064	4.3.1
Adjust property damage expense to 10-year average							
Property Insurance - Transmission	924	3	(353,509)	SG	1.580%	(5,587)	4.3.2
Property Insurance - California Distribution	924	3	(1,765,065)	CA	100.000%	(1,765,065)	4.3.2
Property Insurance - Non-T&D	924	3	723,229	SG	1.580%	11,430	4.3.2

Description of Adjustment:

This adjustment normalizes injuries & damages expense to a five-year average and adjusts property damage expense to a 10-year average. This adjustment also reflect the Company's proposal to establish an insurance reserve account, to which monthly accruals will be made to cover property damages going forward.

PacifiCorp
California General Rate Case - December 2019
Insurance Expense
Provision for Injuries & Damages
5-Year Average

	Accruals to Injuries & Damages Reserve				Accruals for Insurance Recovery			
	Accruals to Expense	Amount not Seeking Recovery	5 - Year Avg to Recover		Accrual for Ins Recovery	Amount not Seeking Recovery	5 - Year Avg to Recovery	
12 Months Ended June 2013	52,584,822	21,800,000			-	-		
12 Months Ended June 2014	18,461,414	14,838,593			(34,803,110)	(34,806,663)		
12 Months Ended June 2015	18,507,160	16,228,767			(15,719,453)	(15,417,329)		
12 Months Ended June 2016	2,674,843	2,456,033			(10,586,667)	(3,586,667)		
12 Months Ended June 2017	1,321,158	(6,783,392)			1,262,587	5,762,587		
Average Accrual	18,709,880	9,708,000	9,001,879	Below	(11,969,329)	(9,609,614)	(2,359,714)	Below

5 Year Average of Accruals to Injuries & Damages Reserve		9,001,879	Above
5 Year Average of Accruals for Insurance Recovery		(2,359,714)	Above
5 Year Normalized Average		6,642,165	
Actual in Unadjusted Results			
Accruals to Injuries & Damages expense	1,321,158		
Accruals for Insurance Recovery	1,262,587		
		2,583,745	
Normalizing Adjustment		**4,058,420**	
		Ref 4.3	

PacifiCorp
California General Rate Case - December 2019
Insurance Expense
Provision for Property Damages
10-Year Average

	Actual Losses			Escalate to 2019		
	System Transmission Losses	California Distribution Losses	System Non-T&D Losses	End CPI-U Index	% Increase	2019
June 2007				208.352		
July 2007 - June 2008	1,648,534	3,050,739	952,271	218.815	5.02%	123.119%
July 2008 - June 2009	445,694	555,879	7,800,074	215.693	-1.43%	117.232%
July 2009 - June 2010	1,156,211	3,502,841	1,597,045	217.965	1.05%	118.929%
July 2010 - June 2011	491,758	827,591	1,545,768	225.722	3.56%	117.689%
July 2011 - June 2012	411,470	489,651	86,000	229.478	1.66%	113.645%
July 2012 - June 2013	426,385	2,754,121	222,065	233.504	1.75%	111.785%
July 2013 - June 2014	163,517	188,514	2,297,475	238.343	2.07%	109.857%
July 2014 - June 2015	489,976	1,394,592	87,189	233.638	-1.97%	107.627%
July 2015 - June 2016	440,896	560,650	1,272,026	241.018	3.16%	109.794%
July 2016 - June 2017	1,138,848	3,710,635	1,249,291	244.955	1.63%	106.433%
July 2017 - December 2019				256.522	4.72%	104.722%

	Actual Losses Escalated to CY 2019		
	System Transmission Losses	California Distribution Losses	System Non-T&D Losses
July 2007 - June 2008	2,029,663	3,756,050	1,172,430
July 2008 - June 2009	522,497	651,669	9,144,196
July 2009 - June 2010	1,375,070	4,165,895	1,899,350
July 2010 - June 2011	578,747	973,987	1,819,204
July 2011 - June 2012	467,615	556,463	97,735
July 2012 - June 2013	476,633	3,078,690	248,235
July 2013 - June 2014	179,635	207,096	2,523,948
July 2014 - June 2015	527,347	1,500,958	93,839
July 2015 - June 2016	484,079	615,563	1,396,614
July 2016 - June 2017	1,212,105	3,949,323	1,329,652
Total in 2019 $	7,853,393	19,455,694	19,725,203
10 Year Average	785,339	1,945,569	1,972,520
Actual July 2016 - June 2017	1,138,848	3,710,635	1,249,291
Adjustment	**(353,509)**	**(1,765,065)**	**723,229**
	Ref 4.3	**Ref 4.3**	**Ref 4.3**

PacifiCorp
California General Rate Case - December 2019
Generation Overhaul Expense

PAGE 4.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	3,408,269	SG	1.580%	53,865	4.4.1
Generation Overhaul Expense - Other	553	1	3,873,693	SG	1.580%	61,221	4.4.1
Generation Overhaul Expense - Other	553	3	1,013,341	SG	1.580%	16,015	4.4.1
			8,295,302			131,102	

This adjustment normalizes generation overhaul expenses in the 12 months ended June 2017 using a four-year average methodology. In this adjustment, overhaul expenses from June 2014 - June 2017 are restated in constant dollars at the June 2017 level using industry specific indices, and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended June 2017 are subtracted from the four-year average which results in this adjustment.

PacifiCorp
California General Rate Case - December 2019
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
12 Months Ended June 2014	25,142,757	1.44%	25,504,989	
12 Months Ended June 2015	24,325,448	0.77%	24,511,684	
12 Months Ended June 2016	37,637,047	0.74%	37,915,932	
12 Months Ended June 2017	24,766,510	0.00%	24,766,510	
4 Year Average - Steam			28,174,779	
12 Months Ended June 2017 Overhaul Expense - Steam			24,766,510	**Ref. 4.4.2**
Adjustment			**3,408,269**	**Ref. 4.4**

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
12 Months Ended June 2014	3,021,208	1.79%	3,075,419	
12 Months Ended June 2015	11,658,263	0.92%	11,766,058	
12 Months Ended June 2016	3,483,578	0.65%	3,506,389	
12 Months Ended June 2017	951,031	0.00%	951,031	
4 Year Average			4,824,725	
12 Months Ended June 2017 Overhaul Expense - Other			951,031	**Ref. 4.4.2**
Adjustment			**3,873,693**	**Ref. 4.4**

LAKE SIDE 2

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
12 Months Ended June 2014	-	100.00%	-	
12 Months Ended June 2015	-	100.00%	-	
12 Months Ended June 2016	-	100.00%	-	
12 Months Ended June 2017	4,074,200	99.49%	4,053,364	
4 Year Average			1,013,341	
12 Months Ended June 2017 Overhaul Expense - Lake Side 2			-	**Ref. 4.4.2**
Adjustment			**1,013,341**	**Ref. 4.4**

Total Adjustment	**8,295,302**	**Ref. 4.4**

(1) Ref. 4.4.3

PacifiCorp
California General Rate Case - December 2019
Generation Expense Normalization

Existing Units	12 Months Ended June 2014	12 Months Ended June 2015	12 Months Ended June 2016	12 Months Ended June 2017	
Steam Production					
Blundell	356,000	126,000	1,394,000	(26,000)	
Dave Johnston	2,897,000	5,111,000	1,493,146	3,562,495	
Gadsby	1,725,000	(20,000)	-	54,808	
Hunter	7,512,363	4,592,343	8,073,225	132,669	
Huntington	41,000	7,843,441	6,968,000	-	
Jim Bridger	7,733,000	486,000	7,135,508	11,301,188	
Naughton	27,394	5,179,663	5,297,168	4,664,350	
Wyodak	-	-	4,506,000	145,000	
Cholla	1,000	-	-	-	
Colstrip	1,684,000	463,000	1,069,000	1,352,000	
Craig	2,705,000	-	1,110,000	3,580,000	
Hayden	461,000	544,000	591,000	-	
Subtotal - Steam	25,142,757	24,325,448	37,637,047	**24,766,510**	**Ref 4.4.1**
Total Steam Production	25,142,757	24,325,448	37,637,047	24,766,510	
Other Production					
Hermiston	1,965,000	2,374,000	1,428,000	603,000	
Camas	350,000	-	-	-	
Currant Creek	58,502	(7,020)	1,451,455	220,531	
Lake Side [1]	126,278	4,854,469	259,095	10,013	
Gadsby Peakers	-	-	-	-	
Chehalis	521,428	4,436,814	345,028	117,487	
Subtotal - Other	3,021,208	11,658,263	3,483,578	**951,031**	**Ref 4.4.1**
	Yr. Ending June 2015	Yr. Ending June 2016	Yr. Ending June 2017	Yr. Ending June 2018	
Lake Side 2 [2]	-	-	-	4,074,200	**Ref 4.4.1**
Total - Other Production	3,021,208	11,658,263	3,483,578	5,025,231	
Grand Total	28,163,965	35,983,711	41,120,625	**29,791,742**	

[1] This row includes actual expense for Lake Side Units 1 and 2.
[2] Lake Side 2 actuals are included in the Lake Side row above. The projected amounts for Lake Side 2 are shown in 2017 dollars.

PacifiCorp
California General Rate Case - December 2019
Generation Expense Normalization

STEAM:	**June14**	**June15**	**June16**	**June17**	**Dec17**
Percentage Change to June 2017	**1.44%**	**0.77%**	**0.74%**	**0.00%**	
Percentage Change from June 2017					**99.30%**

OTHER:	**June14**	**June15**	**June16**	**June17**	**Dec17**
Percentage Change to June 2017	**1.79%**	**0.92%**	**0.65%**	**0.00%**	
Percentage Change from June 2017					**99.49%**

PacifiCorp
California General Rate Case - December 2019
Revenue Sensitive Items & Uncollectible Accounts

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Uncollectible Expense	904	3	8,175	CA	100.000%	8,175	4.5.1
Other Taxes	408	3	14,586	CA	100.000%	14,586	4.5.1

Description of Adjustment:

This adjustment restates the Company's actual June 2017 uncollectible expense to the December 2019 pro forma levels by applying the unadjusted uncollectible rate (unadjusted uncollectible expense/unadjusted general business revenues) to the normalized level of general business revenues for the 12 months ending December 2019. This adjustment also reflects an impact to other taxes expense based on the pro forma level of general business revenues.

PacifiCorp
California General Rate Case - December 2019
Revenue Sensitive Items and Uncollectible

Line	Description		Ref.
1	Total California Adjusted Revenues	$101,222,484	**3.1.2, Col. K**
2	Normalizing Adjustments	($1,463,791)	**3.1.2, Col. D**
3	General Business Revenues before Normalizing Adjustments	$102,686,275	
4	Per Books Uncollectible Expense	$647,864	**Pg. B-2.15**
5	Unadjusted Revenues	$101,406,763	**3.1.2, Col. C**
6	Revenue Adjustments before Normalizing Adjustments	1,279,512	**Line 3 - Line 5**
7	Uncollectible %	0.639%	**Line 4/Line 5**
8	**Uncollectible Expense Adjustment**	**8,175** **Ref 4.5**	**Line 7 x Line 6**
9	Franchise Tax %	1.140%	
10	**Other Tax Expense Adjustment**	**14,586** **Ref 4.5**	**Line 9 x Line 6**

PacifiCorp
California General Rate Case - December 2019
O&M Expense Escalation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
O&M Expense Escalation (Non-NPC, Non-Labor)	500-935	3	23,140,753	Multiple	Multiple	486,577	4.6.3

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from 12 months period ended June 2017 to 12 months ending December 2019 for FERC accounts 500 to 935 , excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, 12 months period ended June 2017 actual data was separated into labor and non-labor components and costs that should not be included in 12 months period ended June 2017 actual data were removed.

Pacificorp
California General Rate Case - December 2019
O&M Expense Escalation

PAGE 4.6.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment To Expense:							
Steam Operations	500	3	404,844	SG	1.580%	6,398	
Steam Operations	501	3	1,304,685	SE	1.490%	19,443	
Other Operations	501	3	(106,998)	CA	100.000%	(0)	
Steam Operations	502	3	2,752,118	SG	1.580%	43,495	
Steam Operations	503	3	(6,382)	SE	1.490%	(95)	
Steam Operations	505	3	57,064	SG	1.580%	902	
Steam Operations	506	3	(1,122,078)	SG	1.580%	(17,734)	
Steam Operations	507	3	24,025	SG	1.580%	380	
Steam Maintenance	510	3	293,816	SG	1.580%	4,644	
Steam Maintenance	511	3	870,519	SG	1.580%	13,758	
Steam Maintenance	512	3	2,601,506	SG	1.580%	41,115	
Steam Maintenance	513	3	827,654	SG	1.580%	13,081	
Steam Maintenance	514	3	332,936	SG	1.580%	5,262	
Hydro Operations	535	3	177,230	SG-P	1.580%	2,801	
Hydro Operations	535	3	(47,823)	SG-U	1.580%	(756)	
Hydro Operations	536	3	815	SG-P	1.580%	13	
Hydro Operations	537	3	170,278	SG-P	1.580%	2,691	
Hydro Operations	537	3	15,927	SG-U	1.580%	252	
Hydro Operations	537	3	-	SG	1.580%	-	
Hydro Operations	539	3	322,885	SG-P	1.580%	5,103	
Hydro Operations	539	3	112,950	SG-U	1.580%	1,785	
Hydro Operations	539	3	-	SG	1.580%	-	
Hydro Operations	540	3	78,065	SG-P	1.580%	1,234	
Hydro Operations	540	3	3,170	SG-U	1.580%	50	
Hydro Maintenance	541	3	16	SG-P	1.580%	0	
Hydro Maintenance	542	3	14,056	SG-P	1.580%	222	
Hydro Maintenance	542	3	908	SG-U	1.580%	14	
Hydro Maintenance	542	3	-	SG	1.580%	-	
Hydro Maintenance	543	3	99,680	SG-P	1.580%	1,575	
Hydro Maintenance	543	3	7,735	SG-U	1.580%	122	
Hydro Maintenance	543	3	-	SG	1.580%	-	
Hydro Maintenance	544	3	11,363	SG-P	1.580%	180	
Hydro Maintenance	544	3	7,277	SG-U	1.580%	115	
Hydro Maintenance	544	3	-	SG	1.580%	-	
Hydro Maintenance	545	3	62,867	SG-P	1.580%	994	
Hydro Maintenance	545	3	21,870	SG-U	1.580%	346	
Other Operations	546	3	18,244	SG	1.580%	288	
Other Operations	548	3	571,280	SG	1.580%	9,029	
Other Operations	549	3	11,165	SG	1.580%	176	
Other Operations	549	3	72,193	SG-W	1.580%	1,141	
Other Operations	549	3	3,566	CA	100.000%	-	
Other Operations	550	3	2,123	SG	1.580%	34	
Other Operations	550	3	196,822	SG-W	1.580%	3,111	
Other Operations	550	3	(3,183)	CA	100.000%	-	
Other Maintenance	552	3	45,784	SG	1.580%	724	
Other Maintenance	553	3	246,566	SG	1.580%	3,897	
Other Maintenance	553	3	408,641	SG-W	1.580%	6,458	
Other Maintenance	554	3	5,942	SG	1.580%	94	
Other Maintenance	554	3	57,977	SG-W	1.580%	916	
Other Operations	556	3	26,650	SG	1.580%	421	
Other Operations	557	3	641	SE	1.490%	10	
Other Operations	557	3	239,888	SG	1.580%	3,791	
Other Operations	557	3	62,449	SGCT	1.581%	987	
Other Operations	557	3	241,857	CA	100.000%	-	
			11,501,584			178,467	4.6.3

Pacificorp
California General Rate Case - December 2019
O&M Expense Escalation

PAGE 4.6.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Transmission Operations	560	3	637	SG	1.580%	10	
Transmission Operations	561	3	148,792	SG	1.580%	2,352	
Transmission Operations	562	3	21,089	SG	1.580%	333	
Transmission Operations	563	3	6,533	SG	1.580%	103	
Transmission Operations	566	3	42,341	SG	1.580%	669	
Transmission Operations	567	3	30,268	SG	1.580%	478	
Transmission Maintenance	568	3	(476)	SG	1.580%	(8)	
Transmission Maintenance	569	3	69,406	SG	1.580%	1,097	
Transmission Maintenance	570	3	157,387	SG	1.580%	2,487	
Transmission Maintenance	571	3	465,688	SG	1.580%	7,360	
Transmission Maintenance	572	3	700	SG	1.580%	11	
Transmission Maintenance	573	3	4,799	SG	1.580%	76	
Distribution Operations	580	3	12,996	SNPD	3.370%	438	
Distribution Operations	580	3	8,139	CA	100.000%	1,487	
Distribution Operations	581	3	8,634	SNPD	3.370%	291	
Distribution Operations	582	3	75	SNPD	3.370%	3	
Distribution Operations	582	3	90,116	CA	100.000%	1,737	
Distribution Operations	583	3	0.27	SNPD	3.370%	0	
Distribution Operations	583	3	73,564	CA	100.000%	1,052	
Distribution Operations	584	3	(718)	SNPD	3.370%	(24)	
Distribution Operations	584	3	31	CA	100.000%	-	
Distribution Operations	585	3	83	SNPD	3.370%	3	
Distribution Operations	586	3	110	SNPD	3.370%	4	
Distribution Operations	586	3	42,685	CA	100.000%	1,888	
Distribution Operations	587	3	115,535	CA	100.000%	4,037	
Distribution Operations	588	3	(79,953)	SNPD	3.370%	(2,694)	
Distribution Operations	588	3	78,222	CA	100.000%	324	
Distribution Operations	589	3	257	SNPD	3.370%	9	
Distribution Operations	589	3	104,480	CA	100.000%	3,347	
Distribution Maintenance	590	3	(1,783)	SNPD	3.370%	(60)	
Distribution Maintenance	590	3	13,468	CA	100.000%	428	
Distribution Maintenance	591	3	5,092	SNPD	3.370%	172	
Distribution Maintenance	591	3	63,843	CA	100.000%	1,650	
Distribution Maintenance	592	3	5,846	SNPD	3.370%	197	
Distribution Maintenance	592	3	57,896	CA	100.000%	5,001	
Distribution Maintenance	593	3	27,810	SNPD	3.370%	937	
Distribution Maintenance	593	3	883,623	CA	100.000%	150,823	
Distribution Maintenance	594	3	280	SNPD	3.370%	9	
Distribution Maintenance	594	3	412,133	CA	100.000%	4,568	
Distribution Maintenance	595	3	4,375	SNPD	3.370%	147	
Distribution Maintenance	595	3	-	CA	100.000%	-	
Distribution Maintenance	596	3	50,963	CA	100.000%	663	
Distribution Maintenance	597	3	(5,919)	SNPD	3.370%	(199)	
Distribution Maintenance	597	3	4,734	CA	100.000%	52	
Distribution Maintenance	598	3	141,759	SNPD	3.370%	4,777	
Distribution Maintenance	598	3	42,918	CA	100.000%	1,233	
			3,108,457			197,269	4.6.3

Pacificorp
California General Rate Case - December 2019
O&M Expense Escalation

PAGE 4.6.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Customer Accounts Operations	901	3	16,459	CN	2.461%	405	
Customer Accounts Operations	901	3	(0.30)	CA	100.000%	-	
Customer Accounts Operations	902	3	5,115	CN	2.461%	126	
Customer Accounts Operations	902	3	226,950	CA	100.000%	10,814	
Customer Accounts Operations	903	3	668,100	CN	2.461%	16,440	
Customer Accounts Operations	903	3	98,116	CA	100.000%	2,677	
Customer Accounts Operations	904	3	6,578	CN	2.461%	162	
Customer Accounts Operations	904	3	669,806	CA	100.000%	30,340	
Customer Accounts Operations	905	3	987	CN	2.461%	24	
Customer Accounts Operations	905	3	125,429	CA	100.000%	-	
Customer Service Operations	907	3	421	CN	2.461%	10	
Customer Service Operations	908	3	(418)	CN	2.461%	(10)	
Customer Service Operations	908	3	4,042,693	OTHER	0.000%	-	
Customer Service Operations	908	3	10,176	CA	100.000%	883	
Customer Service Operations	909	3	28,850	CN	2.461%	710	
Customer Service Operations	909	3	46,479	CA	100.000%	1,657	
Customer Service Operations	910	3	1,125	CN	2.461%	28	
A&G Operations	920	3	(29,265)	SO	2.244%	(657)	
A&G Operations	920	3	(12,616)	CA	100.000%	(1,805)	
A&G Operations	921	3	3,064	CN	2.461%	75	
A&G Operations	921	3	203,052	SO	2.244%	4,556	
A&G Operations	921	3	12,008	CA	100.000%	243	
A&G Operations	922	3	(419,430)	SO	2.244%	(9,411)	
A&G Operations	923	3	705,300	SO	2.244%	15,826	
A&G Operations	923	3	95,215	CA	100.000%	(278)	
A&G Operations	926	3	(100)	CA	100.000%	(2,196)	
A&G Operations	928	3	8,499	SE	1.490%	127	
A&G Operations	926	3	2,840,499	SO	2.244%	63,736	
A&G Operations	928	3	182,449	SG	1.580%	2,883	
A&G Operations	928	3	70,601	SO	2.244%	1,584	
A&G Operations	928	3	689,069	CA	100.000%	7,639	
A&G Operations	929	3	(2,420,753)	SO	2.244%	(54,318)	
A&G Operations	930	3	64,066	SO	2.244%	1,438	
A&G Operations	930	3	3,493	CA	100.000%	95	
A&G Operations	931	3	178,447	SO	2.244%	4,004	
A&G Operations	931	3	20,619	CA	100.000%	2,835	
A&G Operations	935	3	1,073	CN	2.461%	26	
A&G Operations	935	3	379,463	SO	2.244%	8,515	
A&G Operations	935	3	9,093	CA	100.000%	1,657	
			8,530,712			110,841	Below
			11,501,584			178,467	4.6.1
			3,108,457			197,269	4.6.2
			8,530,712			110,841	Above
			23,140,753			486,577	Ref 4.6

Pacificorp
California General Rate Case - December 2019
O&M Expense Escalation
Year End 2019

Function	Allocation Code	June 2017 Unadjusted O&M	4.1 Miscellaneous General Expense	4.2 Remove Unadjusted Labor	4.4 Generation Overhaul Expense	8.9 Deer Creek Mine Closure	5.2 Fuel Start-Up Costs Removal	O&M Before Escalation	Escalation Percentages	4.6 O&M Expense Escalation	O&M After Escalation
Steam Operation											
	NPCSE	733,259,212	-	-	-	-	-	733,259,212	0.00%	-	733,259,212
	NPCSSECH	42,701,879	-	-	-	-	-	42,701,879	0.00%	-	42,701,879
	NPCID	4,452	-	-	-	-	-	4,452	0.00%	-	4,452
	NPCWYP	10,346	-	-	-	-	-	10,346	0.00%	-	10,346
	CA	(344,725)	-	-	-	344,725	-	(0)	5.24%	(0)	(0)
	OR	559,745	-	-	-	-	-	559,745	5.24%	29,339	589,084
	WA	(1,546,203)	-	-	-	-	-	(1,546,203)	5.24%	(81,044)	(1,627,247)
	WYP	(1,054,910)	-	-	-	-	-	(1,054,910)	5.24%	(55,293)	(1,110,203)
	SE	45,116,923	-	(121,759)	-	(21,076,353)	(1,808,402)	22,110,409	5.24%	1,158,914	23,269,323
	SG	95,511,536	-	(64,054,028)	-	(3,211,594)	-	28,245,914	5.24%	1,480,505	29,726,419
	SSECH	2,659,342	-	-	-	-	-	2,659,342	5.24%	139,389	2,798,731
	SSGCH	12,123,823	-	-	-	-	-	12,123,823	5.24%	635,468	12,759,291
	Steam Operation Total	929,001,421	-	(64,175,788)	-	(23,943,222)	(1,808,402)	839,074,009		3,307,278	842,381,287
Steam Maintenance											
	SG	164,264,529	-	(52,466,233)	3,408,269	-	-	115,206,565	3.75%	4,319,593	119,526,158
	SSGCH	16,184,809	-	-	-	-	-	16,184,809	3.75%	606,838	16,791,647
	Steam Maintenance Total	180,449,338	-	(52,466,233)	3,408,269	-	-	131,391,374		4,926,431	136,317,805
Hydro Operations											
	SG-P	24,974,671	-	(10,274,832)	-	-	-	14,699,839	5.10%	749,272	15,449,111
	SG-U	8,511,883	-	(6,859,491)	-	-	-	1,652,392	5.10%	84,225	1,736,617
	SG	-	-	-	-	-	-	-	5.10%	-	-
	Hydro Operations Total	33,486,554	-	(17,134,323)	-	-	-	16,352,231		833,497	17,185,728
Hydro Maintenance											
	SG-P	8,095,457	-	(3,647,153)	-	-	-	4,448,304	4.23%	187,981	4,636,286
	SG-U	1,888,088	-	(993,826)	-	-	-	894,262	4.23%	37,791	932,053
	SG	-	-	-	-	-	-	-	4.23%	-	-
	Hydro Maintenance Total	9,983,545	-	(4,640,979)	-	-	-	5,342,567		225,772	5,568,339
Purchased Power											
	NPCSE	7,709,108	-	-	-	-	-	7,709,108	0.00%	-	7,709,108
	NPCSG	527,831,891	-	-	-	-	-	527,831,891	0.00%	-	527,831,891
	NPCSSGC	-	-	-	-	-	-	-	0.00%	-	-
	NPCUT	928,585	-	-	-	-	-	928,585	0.00%	-	928,585
	ID	-	-	-	-	-	-	-	0.00%	-	-
	OTHER	72,682,139	-	-	-	-	-	72,682,139	0.00%	-	72,682,139
	OR	-	-	-	-	-	-	-	0.00%	-	-
	SE	-	-	-	-	-	-	-	0.00%	-	-
	SG	-	-	-	-	-	-	-	0.00%	-	-
	WA	-	-	-	-	-	-	-	0.00%	-	-
	Purchased Power Total	609,151,722	-	-	-	-	-	609,151,722		-	609,151,722
Other Operations											
	NPCSE	227,905,649	-	-	-	-	-	227,905,649	0.00%	-	227,905,649
	NPCSSECT	4,336,749	-	-	-	-	-	4,336,749	0.00%	-	4,336,749
	ID	4,233,678	10,354	(22,446)	-	-	-	4,221,586	5.56%	234,878	4,456,464
	OR	191,951	-	(7,285)	-	-	-	184,666	5.56%	10,274	194,941
	SE	9,219	-	2,308	-	-	-	11,527	5.56%	641	12,168
	SG	56,316,904	(10,354)	(41,782,450)	-	-	-	14,524,100	5.56%	808,083	15,332,183
	SG-W	4,835,152	-	-	-	-	-	4,835,152	5.56%	269,015	5,104,168
	SGCT	1,122,425	-	-	-	-	-	1,122,425	5.56%	62,449	1,184,874
	SSECT	-	-	-	-	-	-	-	5.56%	-	-

Pacificorp
California General Rate Case - December 2019
O&M Expense Escalation
Year End 2019

Function	Allocation Code	June 2017 Unadjusted O&M	4.1 Miscellaneous General Expense	4.2 Remove Unadjusted Labor	4.4 Generation Overhaul Expense	8.9 Deer Creek Mine Closure	5.2 Fuel Start-Up Costs Removal	O&M Before Escalation	Escalation Percentages	4.6 O&M Expense Escalation	O&M After Escalation
Other Operations (cont.)	SSGCT	1,101,198	-	-	-	-	-	1,101,198	5.56%	61,268	1,162,466
	UT	22,813	-	-	-	-	-	22,813	5.56%	1,269	24,082
	WA	(97,006)	-	-	-	-	-	(97,006)	5.56%	(5,397)	(102,403)
	WYU	21,832	-	-	-	-	-	21,832	5.56%	1,215	23,046
	Other Operations Total	300,000,565	-	(41,809,873)	-	-	-	258,190,692		1,443,696	259,634,388
Other Maintenance											
	SG	6,766,462	-	(3,119,866)	3,873,693	-	-	7,520,290	3.51%	264,316	7,784,606
	SG-W	13,276,146	-	-	-	-	-	13,276,146	3.51%	466,618	13,742,764
	SSGCT	966,659	-	-	-	-	-	966,659	3.51%	33,975	1,000,635
	Other Maintenance Total	21,009,268	-	(3,119,866)	3,873,693	-	-	21,763,095		764,910	22,528,005
Transmission Operations											
	NPCSE	2,469,630	-	-	-	-	-	2,469,630	0.00%	-	2,469,630
	NPCSG	128,845,503	-	-	-	-	-	128,845,503	0.00%	-	128,845,503
	SE	-	-	-	-	-	-	-	1.52%	-	-
	SG	36,460,656	-	(20,038,235)	-	-	-	16,422,421	1.52%	249,660	16,672,081
	Transmission Operations Total	167,775,789	-	(20,038,235)	-	-	-	147,737,554		249,660	147,987,214
Transmission Maintenance											
	SG	35,429,824	-	(16,197,250)	-	-	-	19,232,574	3.63%	697,503	19,930,076
	Transmission Maintenance Total	35,429,824	-	(16,197,250)	-	-	-	19,232,574		697,503	19,930,076
Distribution Operations											
	CA	1,083,422	-	(702,891)	-	-	-	380,531	3.65%	13,873	394,404
	ID	2,219,742	-	(1,573,984)	-	-	-	645,758	3.65%	23,543	669,301
	OR	11,330,202	-	(6,943,466)	-	-	-	4,386,736	3.65%	159,928	4,546,664
	SNPD	20,361,614	-	(21,966,634)	-	-	-	(1,605,019)	3.65%	(58,515)	(1,663,534)
	UT	16,927,252	-	(10,400,903)	-	-	-	6,526,348	3.65%	237,933	6,764,281
	WA	2,288,192	-	(1,630,134)	-	-	-	658,058	3.65%	23,991	682,049
	WYP	3,389,460	-	(2,107,067)	-	-	-	1,282,393	3.65%	46,753	1,329,145
	WYU	446,117	-	(260,944)	-	-	-	185,173	3.65%	6,751	191,924
	Distribution Operations Total	58,046,001	-	(45,586,023)	-	-	-	12,459,978		454,257	12,914,234
Distribution Maintenance											
	CA	9,579,421	-	(4,421,263)	-	-	-	5,158,158	3.19%	164,418	5,322,576
	ID	5,848,714	-	(4,677,574)	-	-	-	1,171,139	3.19%	37,330	1,208,470
	OR	39,294,158	-	(23,960,205)	-	-	-	15,333,953	3.19%	488,775	15,822,728
	SNPD	12,809,275	-	(7,241,982)	-	-	-	5,567,293	3.19%	177,459	5,744,753
	UT	50,665,532	-	(30,621,336)	-	-	-	20,044,196	3.19%	638,915	20,683,111
	WA	6,675,223	-	(4,000,324)	-	-	-	2,674,899	3.19%	85,263	2,760,163
	WYP	10,708,379	-	(7,862,140)	-	-	-	2,846,239	3.19%	90,725	2,936,964
	WYU	1,521,099	-	(763,423)	-	-	-	757,677	3.19%	24,151	781,828
	Distribution Maintenance Total	137,101,802	-	(83,548,247)	-	-	-	53,553,555		1,707,037	55,260,591

Pacificorp
California General Rate Case - December 2019
O&M Expense Escalation
Year End 2019

Function	Allocation Code	June 2017 Unadjusted O&M	4.1 Miscellaneous General Expense	4.2 Remove Unadjusted Labor	4.4 Generation Overhaul Expense	8.9 Deer Creek Mine Closure	5.2 Fuel Start-Up Costs Removal	O&M Before Escalation	Escalation Percentages	4.6 O&M Expense Escalation	O&M After Escalation
Customer Accounts Operations											
	CA	1,741,124	-	(805,173)	-	-	-	935,951	4.68%	43,831	979,782
	CN	43,965,157	(3,060)	(29,073,508)	-	-	-	14,888,589	4.68%	697,240	15,585,829
	ID	2,765,310	-	(1,802,471)	-	-	-	962,839	4.68%	45,090	1,007,929
	OR	18,209,683	(42,924)	(8,692,948)	-	-	-	9,473,811	4.68%	443,663	9,917,474
	UT	13,802,837	-	(4,753,459)	-	-	-	9,049,378	4.68%	423,787	9,473,164
	WA	2,772,939	-	(763,462)	-	-	-	2,009,477	4.68%	94,105	2,103,582
	WYP	2,530,335	-	(1,113,417)	-	-	-	1,416,919	4.68%	66,355	1,483,274
	WYU	299,994	-	(225,893)	-	-	-	74,101	4.68%	3,470	77,571
Customer Accounts Operations Total		86,087,379	(45,984)	(47,230,331)	-	-	-	38,811,065		1,817,541	40,628,606
Customer Service Operations											
	CA	138,280	-	(67,242)	-	-	-	71,039	3.58%	2,540	73,579
	CN	3,464,084	(3,681)	(2,622,125)	-	-	-	838,278	3.58%	29,977	868,255
	ID	311,037	-	(186,577)	-	-	-	124,460	3.58%	4,451	128,910
	OR	2,356,622	(2,420)	(1,992,806)	-	-	-	361,396	3.58%	12,924	374,319
	OTHER	113,096,695	-	(46,712)	-	-	-	113,049,983	3.58%	4,042,693	117,092,676
	UT	3,034,436	-	(2,255,726)	-	-	-	778,711	3.58%	27,847	806,558
	WA	384,772	-	(321,073)	-	-	-	63,699	3.58%	2,278	65,977
	WYP	1,093,136	-	(908,167)	-	-	-	184,969	3.58%	6,615	191,584
	WYU	38	-	-	-	-	-	38	3.58%	1	39
Customer Service Operations Total		123,879,101	(6,101)	(8,400,427)	-	-	-	115,472,572		4,129,325	119,601,897
A&G Operations & Maintenance											
	920	70,516,857	-	(71,380,326)	-	-	-	(863,469)	4.85%	(41,881)	(905,350)
	921	8,559,174	(32,601)	(2,077,867)	-	-	-	6,448,707	3.38%	218,124	6,666,830
	922	(31,976,944)	-	23,329,470	-	-	-	(8,647,473)	4.85%	(419,430)	(9,066,903)
	923	18,723,328	-	-	-	-	-	18,723,328	4.28%	800,515	19,523,843
	924	14,640,540	(447,290)	-	-	-	-	14,193,250	0.00%	-	14,193,250
	925	11,119,383	-	(210,128)	-	-	-	10,909,255	0.00%	-	10,909,255
	926	48,132,667	-	-	-	-	-	48,132,667	5.90%	2,840,399	50,973,066
	928	23,478,556	-	(1,486,008)	-	-	-	21,992,548	4.32%	950,618	22,943,166
	929	(52,473,510)	49,344	2,515,053	-	-	-	(49,909,113)	4.85%	(2,420,753)	(52,329,866)
	930	2,323,442	-	-	-	-	-	2,323,442	2.91%	67,559	2,391,001
	931	3,974,785	-	-	-	-	-	3,974,785	5.01%	199,066	4,173,850
	935	22,196,972	-	(2,695,567)	-	-	-	19,501,406	2.00%	389,629	19,891,035
A&G Operations & Maintenance Total		139,215,250	(430,547)	(52,005,372)	-	-	-	86,779,331		2,583,846	89,363,177
Grand Total		2,830,617,558	(482,632)	(456,352,945)	7,281,962	(23,943,222)	(1,808,402)	2,355,312,318		**23,140,753**	2,378,453,071
										Ref 4.6.3	

Pacificorp
California General Rate Case - December 2019
Escalation Factors

	Escalation Factors June 2017 to December 2019	FERC Accounts
STEAM PRODUCTION PLANT		
Operation:	5.24%	500 - 507
Maintenance:	3.75%	510 - 514
HYDRO PRODUCTION PLANT		
Operation:	5.10%	535 - 540
Maintenance:	4.23%	541 - 545
OTHER PRODUCTION PLANT		
Operation:	5.56%	546 - 550; 556 - 557
Maintenance:	3.51%	551 - 554
TRANSMISSION PLANT		
Operation:	1.52%	560 - 567
Maintenance:	3.63%	568 - 573
DISTRIBUTION PLANT		
Operation:	3.65%	580 - 589
Maintenance:	3.19%	590 - 598
CUSTOMER ACCOUNTS		
Operation:	4.68%	901 - 905
CUSTOMER SERVICE and INFORMATION		
Operation:	3.58%	907 - 910
SALES		
Operation:	4.22%	911 - 916
ADMINISTRATIVE and GENERAL		
Operation:	4.85%	920, 922, 929
Operation:	3.38%	921
Operation:	4.28%	923
Operation:	5.90%	926
Operation:	7.32%	927
Operation:	4.32%	928
Operation:	2.91%	930
Operation:	5.01%	931
Maintenance:	2.00%	935

Note: please see Confidential Exhibit No. PPL/1103 showing details of escalation factors

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Pacificorp
California General Rate Case – December 2019
O&M Expense Escalation

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PacifiCorp
California General Rate Case - December 2019
AMI Costs Reduction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Customer Accounts Expense	902	3	(388,736)	CA	100.000%	(388,736)	
Customer Accounts Expense	903	3	(123,378)	CA	100.000%	(123,378)	
Distribution Expense	586	3	(19,664)	CA	100.000%	(19,664)	
			(531,777)			(531,777)	4.7.1

Description of Adjustment:

This adjustment reduces expenses due to the net O&M savings based on the AMI (Advanced Metering Infrastructure) project on-going in California.

PacifiCorp
California General Rate Case - December 2019
AMI Costs Reduction
Adjustment Summary

Description	FERC	Factor	Amount	
Meter Reading Expense	902	CA	(468,736)	
Customer Receipts & Collections	903	CA	(123,378)	
Meter Expenses	586	CA	(19,664)	
Meter Reading Expense - Network and IT Support	902	CA	80,000	
			(531,777)	**Ref 4.7**

PacifiCorp
California General Rate Case - December 2019
Safety Regulations Implmentation Costs

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Overhead & Maintenance	593	3	2,113,146	CA	100.000%	2,113,146	4.8.1
Overhead & Maintenance	593	3	189,297	CA	100.000%	189,297	4.8.1
			2,302,443			2,302,443	
Depreciation - Transmission	403TP	3	22,650	SG	1.580%	358	
Depreciation - Distribution	403364	3	13,845	CA	100.000%	13,845	
Depreciation - Distribution	403362	3	19,942	CA	100.000%	19,942	
Depreciation - General	403GP	3	20,188	CA	100.000%	20,188	
Depreciation - Intangible	404IP	3	95,833	CA	100.000%	95,833	
			172,458			150,166	4.8.2
Adjustment to Rate Base:							
Transmission	353	3	1,250,000	SG	1.580%	19,755	
Transmission	355	3	46,154	SG	1.580%	729	
Distribution	364	3	520,385	CA	100.000%	520,385	
Distribution	362	3	750,000	CA	100.000%	750,000	
General	397	3	875,000	CA	100.000%	875,000	
Intangible	303	3	500,000	CA	100.000%	500,000	
			3,941,538			2,665,869	4.8.2
Transmission	108TP	3	(7,545)	SG	1.580%	(119)	
Distribution	108364	3	(4,617)	CA	100.000%	(4,617)	
Distribution	108362	3	(6,660)	CA	100.000%	(6,660)	
General	108GP	3	(6,742)	CA	100.000%	(6,742)	
Intangible	111IP	3	(22,436)	CA	100.000%	(22,436)	
			(48,000)			(40,575)	4.8.2
Adjustment to Taxes:							
Schedule M Add - Transmission	SCHMAT	3	22,650	SG	1.580%	358	4.8.3
Schedule M Add - Distribution	SCHMAT	3	33,787	CA	100.000%	33,787	4.8.3
Schedule M Add - General	SCHMAT	3	20,188	CA	100.000%	20,188	4.8.3
Schedule M Add - Intangibles	SCHMAT	3	95,833	CA	100.000%	95,833	4.8.3
Schedule M Deduct - Transmission	SCHMDT	3	97,350	SG	1.580%	1,539	4.8.3
Schedule M Deduct - Distribution	SCHMDT	3	94,995	CA	100.000%	94,995	4.8.3
Schedule M Deduct - General	SCHMDT	3	250,075	CA	100.000%	250,075	4.8.3
Schedule M Deduct - Intangibles	SCHMDT	3	499,950	CA	100.000%	499,950	4.8.3
Def Inc Tax Exp - Transmission	41010	3	18,366	SG	1.580%	290	4.8.3
Def Inc Tax Exp - Distribution	41010	3	15,049	CA	100.000%	15,049	4.8.3
Def Inc Tax Exp - General	41010	3	56,522	CA	100.000%	56,522	4.8.3
Def Inc Tax Exp - Intangible	41010	3	99,359	CA	100.000%	99,359	4.8.3
ADIT Balance - Transmission	282	3	(6,549)	SG	1.580%	(104)	4.8.3
ADIT Balance - Distribution	282	3	(6,018)	CA	100.000%	(6,018)	4.8.3
ADIT Balance - General	282	3	(18,178)	CA	100.000%	(18,178)	4.8.3
ADIT Balance - Intangible	282	3	(12,972)	CA	100.000%	(12,972)	4.8.3
			1,260,407			1,130,673	

Description of Adjustment:

This adjustment adds incremental expense and forecasted capital expenditure into results of operations for the 12 months ending December 2019 resulting from amendments to fire safety regulations under Rulemaking 15-05-006 and anticipated amendments to General Order 95 Rule 18 under Rulemaking 16-12-001. Please refer to the direct testimony of Mr. Brett S. Allsup for further discussion on aforementioned amendments.

PacifiCorp **Page 4.8.1**
California General Rate Case - December 2019
Safety Regulations Implementation Costs
Incremental O&M Expense Summary

Fire-Safety Regulations Cost Impacts	Amount ($)	
Incident Investigation / Fire Threat Jurisdictional Coordination	37,500	
Increased Vegetation Clearance in non-SRA Fire Threat Areas	841,066	
Increased Inspection Cycles	780,000	
Emergency Operations Planning: Fire Prevention Plan	112,500	
Pre-Fire Season Vegetation Patrol	37,080	
Tier 2 Vegetation Compliance by Implementation Date	185,000	
Silver Springs Gridscape Software Operational O&M	45,000	
Safety/Risk Management System Software Operational O&M	75,000	
	2,113,146	**Ref 4.8**

Rule 18 Changes (General Order 95)	Amount ($)	
Tier 2 Compliance	189,297	
	189,297	**Ref 4.8**

PacifiCorp
California General Rate Case - December 2019
Safety Regulations Implementation Costs
Incremental Capital Summary

Cumulative In-Service Amount	FERC	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 Mon Avg	
Tier 2 Compliance (Transmission)	355	-	-	12,000	24,000	36,000	48,000	60,000	72,000	78,000	84,000	90,000	96,000	46,154	
Tier 2 Compliance (Distribution)	364	49,200	98,400	205,000	311,600	418,200	524,800	680,600	787,200	836,400	885,600	934,800	1,033,200	520,385	
Replacement of Hydraulic and Obsolete Relays	362	50,000	100,000	200,000	300,000	400,000	500,000	650,000	750,000	800,000	850,000	900,000	1,000,000	500,000	
RTACs for Relay & Device Communication Logic	362	25,000	50,000	100,000	150,000	200,000	250,000	325,000	375,000	400,000	425,000	450,000	500,000	250,000	
Transmission Fault Locating Relays	353	125,000	250,000	500,000	750,000	1,000,000	1,250,000	1,625,000	1,875,000	2,000,000	2,125,000	2,250,000	2,500,000	1,250,000	
Equipment Modifications	397	75,000	150,000	300,000	450,000	600,000	750,000	975,000	1,125,000	1,200,000	1,275,000	1,350,000	1,500,000	750,000	
Communications Backbone	397	12,500	25,000	50,000	75,000	100,000	125,000	162,500	187,500	200,000	212,500	225,000	250,000	125,000	
Silver Springs Gridscape Software	303	-	-	-	-	-	-	-	-	-	750,000	750,000	750,000	173,077	
Safety/Risk Mangement Software	303	-	-	-	250,000	250,000	250,000	250,000	250,000	750,000	750,000	750,000	750,000	326,923	
														3,941,538	Ref 4.8

Depreciation Expense by Month		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 ME Dec-19	
Tier 2 Compliance (Transmission)	403TP	-	-	9	26	44	61	79	96	109	118	127	135	804	
Tier 2 Compliance (Distribution)	403364	54.51	163.53	336	572	809	1,045	1,335	1,626	1,799	1,908	2,017	2,180	13,845	
Replacement of Hydraulic and Obsolete Relays	403362	55.39	166.18	332	554	776	997	1,274	1,551	1,717	1,828	1,939	2,105	13,295	
RTACs for Relay & Device Communication Logic	403362	27.70	83.09	166	277	388	499	637	776	859	914	969	1,053	6,647	
Transmission Fault Locating Relays	403TP	91.03	273.08	546	910	1,274	1,638	2,094	2,549	2,822	3,004	3,186	3,459	21,846	
Equipment Modifications	403GP	72.10	216.30	433	721	1,009	1,298	1,658	2,019	2,235	2,379	2,523	2,740	17,304	
Communications Backbone	403GP	12.02	36.05	72	120	168	216	276	336	373	397	421	457	2,884	
Silver Springs Gridscape Software	404IP	-	-	-	-	-	-	-	-	-	6,250	12,500	12,500	31,250	
Safety/Risk Mangement Software	404IP	-	-	-	2,083	4,167	4,167	4,167	4,167	8,333	12,500	12,500	12,500	64,583	
														172,458	Ref 4.8

Cumulative Reserves by Month		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 Mon Avg	
Tier 2 Compliance (Transmission)	108TP	-	-	(9)	(35)	(79)	(140)	(218)	(315)	(424)	(542)	(668)	(804)	(249)	
Tier 2 Compliance (Distribution)	108364	(55)	(218)	(554)	(1,127)	(1,935)	(2,980)	(4,315)	(5,941)	(7,740)	(9,648)	(11,665)	(13,845)	(4,617)	
Replacement of Hydraulic and Obsolete Relays	108362	(55)	(222)	(554)	(1,108)	(1,883)	(2,881)	(4,155)	(5,706)	(7,423)	(9,251)	(11,190)	(13,295)	(4,440)	
RTACs for Relay & Device Communication Logic	108362	(28)	(111)	(277)	(554)	(942)	(1,440)	(2,077)	(2,853)	(3,711)	(4,625)	(5,595)	(6,647)	(2,220)	
Transmission Fault Locating Relays	108TP	(91)	(364)	(910)	(1,821)	(3,095)	(4,733)	(6,827)	(9,376)	(12,198)	(15,201)	(18,387)	(21,846)	(7,296)	
Equipment Modifications	108GP	(72)	(288)	(721)	(1,442)	(2,451)	(3,749)	(5,407)	(7,426)	(9,661)	(12,040)	(14,564)	(17,304)	(5,779)	
Communications Backbone	108GP	(12)	(48)	(120)	(240)	(409)	(625)	(901)	(1,238)	(1,610)	(2,007)	(2,427)	(2,884)	(963)	
Silver Springs Gridscape Software	111IP	-	-	-	-	-	-	-	-	-	(6,250)	(18,750)	(31,250)	(4,327)	
Safety/Risk Mangement Software	111IP	-	-	-	(2,083)	(6,250)	(10,417)	(14,583)	(18,750)	(27,083)	(39,583)	(52,083)	(64,583)	(18,109)	
														(48,000)	Ref 4.8

PacifiCorp
California General Rate Case - December 2019
Safety Regulations Implementation Costs
Tax Summary

Description	Allocation Factor	Plant Costs	Book Depreciation	Schedule M Tax Depreciation	Deferred Income Tax Expense	13 Mon Avg ADIT Balance
Transmission 353	SG	2,500,000	21,846	93,750	17,679	(6,330)
Transmission 355	SG	96,000	804	3,600	687	(220)
Distribution	CA	2,533,200	33,787	94,995	15,049	(6,018)
General	CA	1,750,000	20,188	250,075	56,522	(18,178)
Intangibles 4_2019	CA	750,000	64,583	249,975	45,582	(12,014)
Intangibles 10_2019	CA	750,000	31,250	249,975	53,777	(958)
Total		**8,379,200**	**172,458**	**942,370**	**189,296**	**(43,718)**
			Ref 4.8	**Ref 4.8**	**Ref 4.8**	**Ref 4.8**

5. NET POWER COSTS

PacifiCorp
California General Rate Case – December 31, 2019
Net Power Cost Adjustment Index

The following adjustments were used to develop pro forma net power costs for the test period. The Company's actual power costs for the twelve months ended June 2017 provide the starting point for establishing the adjustment amounts for the December 2019 test period.

5.1 Net Power Costs Removal
5.2 Start-Up Fuel Costs Removal

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

		5.1	5.2
		Net Power Cost	Start-Up Fuel Costs Removal
1	Operating Revenues:		
2	General Business Revenues	(23,808,951)	-
3	Interdepartmental	-	-
4	Special Sales	(3,066,538)	-
5	Other Operating Revenues	-	-
6	Total Operating Revenues	(26,875,488)	-
7			
8	Operating Expenses:		
9	Steam Production	(11,563,965)	(26,950)
10	Nuclear Production	-	-
11	Hydro Production	-	-
12	Other Power Supply	(11,917,978)	-
13	Transmission	(2,073,123)	-
14	Distribution	-	-
15	Customer Accounting	-	-
16	Customer Service & Info	-	-
17	Sales	-	-
18	Administrative & General	-	-
19			
20	Total O&M Expenses	(25,555,065)	(26,950)
21			
22	Depreciation	-	-
23	Amortization	-	-
24	Taxes Other Than Income	-	-
25	Income Taxes - Federal	(264,383)	5,403
26	Income Taxes - State	(59,875)	1,224
27	Income Taxes - Def Net	-	-
28	Investment Tax Credit Adj.	-	-
29	Misc Revenue & Expense	-	-
30			
31	Total Operating Expenses:	(25,879,323)	(20,324)
32			
33	Operating Rev For Return:	(996,165)	20,324
34			
35	Rate Base:		
36	Electric Plant In Service	-	-
37	Plant Held for Future Use	-	-
38	Misc Deferred Debits	-	-
39	Elec Plant Acq Adj	-	-
40	Nuclear Fuel	-	-
41	Prepayments	-	-
42	Fuel Stock	-	-
43	Material & Supplies	-	-
44	Working Capital	(65,230)	(51)
45	Weatherization Loans	-	-
46	Misc Rate Base	-	-
47			
48	Total Electric Plant:	(65,230)	(51)
49			
50	Rate Base Deductions:		
51	Accum Prov For Deprec	-	-
52	Accum Prov For Amort	-	-
53	Accum Def Income Tax	-	-
54	Unamortized ITC	-	-
55	Customer Adv For Const	-	-
56	Customer Service Deposits	-	-
57	Misc Rate Base Deductions	-	-
58			
59	Total Rate Base Deductions	-	-
60			
61	Total Rate Base:	(65,230)	(51)
62			
63	Return on Rate Base	-0.368%	0.008%
64			
65	Return on Equity	-0.707%	0.015%
66			
67	TAX CALCULATION:		
68	Operating Revenue	(1,320,423)	26,950
69	Other Deductions		
70	Interest (AFUDC)	-	-
71	Interest	(1,582)	(1)
72	Schedule "M" Additions	-	-
73	Schedule "M" Deductions	-	-
74	Income Before Tax	(1,318,841)	26,951
75			
76	State Income Taxes	(59,875)	1,224
77	Taxable Income	(1,258,966)	25,728
78			
79	Federal Income Taxes + Other	(264,383)	5,403
	APPROXIMATE PRICE CHANGE	1,324,643	(27,512)

PacifiCorp
California General Rate Case - December 2019
Net Power Costs Removal

PAGE 5.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Net Power Costs:							
	447NPC	1	(194,031,308)	SG	1.580%	(3,066,538)	
	501NPC	1	(4,452)	ID	0.000%	-	
	501NPC	1	(771,335,587)	SE	1.490%	(11,495,032)	
	501NPC	1	(10,346)	WYP	0.000%	-	
	503NPC	1	(4,625,504)	SE	1.490%	(68,933)	
	547NPC	1	(232,242,399)	SE	1.490%	(3,461,054)	
	555NPC	1	(7,709,108)	SE	1.490%	(114,887)	
	555NPC	1	(527,831,891)	SG	1.580%	(8,342,037)	
	555NPC	1	(928,585)	UT	0.000%	-	
	565NPC	1	(2,469,630)	SE	1.490%	(36,804)	
	565NPC	1	(128,845,503)	SG	1.580%	(2,036,319)	
Total Net Power Cost Removed			(1,481,971,697)			(22,488,528)	5.1.1
Adjustment to NPC-related Revenue:							
Residential	440	1	(11,771,648)	CA	100.000%	(11,771,648)	
Commercial	442	1	(7,552,563)	CA	100.000%	(7,552,563)	
Industrial[1]	442	1	(4,426,084)	CA	100.000%	(4,426,084)	
Public St. & Hwy	444	1	(58,656)	CA	100.000%	(58,656)	
Total NPC-related Revenues Removed			(23,808,951)			(23,808,951)	5.1.1

Note 1 - Includes Irrigation

Description of Adjustment:

This adjustment removes net power costs related revenues and expenses from base period results. The Company recovers net power costs related expenses under its Energy Cost Adjustment Clause (ECAC).

PacifiCorp
California General Rate Case - December 2019
12 Months Ended June 2017
Net Power Cost Expense & Revenue Summary

Net Power Cost Expenses

FERC Indicator	Allocation Factor	12 ME Jun-17 Amount	
501NPC	IDU	4,452	
501NPC	SE	771,335,587	
501NPC	WYP	10,346	
503NPC	SE	4,625,504	
547NPC	SE	232,242,399	
555NPC	SE	7,709,108	
555NPC	SG	527,831,891	
555NPC	UT	928,585	
565NPC	SE	2,469,630	
565NPC	SG	128,845,503	
447NPC	SG	194,031,308	
Total Expense to Remove		**1,481,971,697**	**Ref 5.1**

Net Power Cost Revenues

Revenue Class	FERC Indicator	Allocation Factor	12 ME Jun-17 Amount	
Residential	440	CA	11,771,648	
Commercial	442	CA	7,552,563	
Industrial[1]	442	CA	4,426,084	
Public Lights	444	CA	58,656	
Total Revenues to Remove			**23,808,951**	**Ref 5.1**

Note 1 - Includes Irrigation

PacifiCorp
California General Rate Case - December 2019
Start-Up Fuel Costs Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Fuel Start-Up Costs	501	1	(1,808,402)	SE	1.490%	(26,950)	5.2.1

Description of Adjustment:

The Company is proposing changes to its Energy Costs Adjustment Clause mechanism to include fuel start-up costs. This adjustment removes the 12 months ended June 2017 expenses from California's results of operations, thereby excluding these costs from base rates.

PacifiCorp
California General Rate Case - December 2019
Start-Up Fuel Costs Summary

Summary by Indicator

Start-Up Fuel Costs		
FERC Indicator	12 ME Jun-17 Amount	
501	1,808,402	Ref 5.2

Summary by Type/FERC Account

Start-Up Fuel (Diesel) Expense		
FERC Account	12 ME Jun-17 Amount	2017 Protocol Factor
5014500	1,517,248	SE

Start-Up Fuel (Gas) Expense		
FERC Account	12 ME Jun-17 Amount	2017 Protocol Factor
5013000	291,153	SE

Start Up Fuel (Total)	1,808,402

6. DEPRECIATION & AMORTIZATION ADJ.

PacifiCorp
California General Rate Case – December 31, 2019
Depreciation and Amortization Adjustment Index

The following adjustments were used to arrive at the normalized levels of depreciation and amortization expense along with the associated reserve balances included in the twelve months ending December 2019 test period.

6.1 Depreciation & Amortization Expense
6.2 Depreciation & Amortization Reserve
6.3 Accelerated Depreciation on Coal-Fired Plants
6.4 Depreciation Allocation Correction

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	6.1	6.2	6.3	6.4
	Depreciation & Amortization Expense	Depreciation & Amortization Reserve	Accelerated Depreciation on Coal-Fired Plants	Depreciation Allocation Correction
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	-	-	-	-
21				
22 Depreciation	445,460	-	5,331,200	(25,460)
23 Amortization	78,495	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	(105,034)	104,449	9,772	5,104
26 Income Taxes - State	(23,787)	23,655	2,213	1,156
27 Income Taxes - Def Net	-	-	(1,310,761)	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	395,135	128,104	4,032,424	(19,201)
32				
33 Operating Rev For Return:	(395,135)	(128,104)	(4,032,424)	19,201
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	(325)	323	30	16
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(325)	323	30	16
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	(20,654,491)	(2,665,600)	-
52 Accum Prov For Amort	-	(831,554)	-	-
53 Accum Def Income Tax	-	-	655,380	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	-	(21,486,045)	(2,010,220)	-
60				
61 Total Rate Base:	(325)	(21,485,722)	(2,010,189)	16
62				
63 Return on Rate Base	-0.147%	0.779%	-1.556%	0.008%
64				
65 Return on Equity	-0.282%	1.500%	-2.995%	0.015%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(523,956)	-	(5,331,200)	25,460
69 Other Deductions				
70 Interest (AFUDC)	-	-	-	-
71 Interest	(8)	(521,031)	(48,747)	0
72 Schedule "M" Additions	-	-	5,331,200	-
73 Schedule "M" Deductions	-	-	-	-
74 Income Before Tax	(523,948)	521,031	48,747	25,460
75				
76 State Income Taxes	(23,787)	23,655	2,213	1,156
77 Taxable Income	(500,161)	497,376	46,534	24,304
78				
79 Federal Income Taxes + Other	(105,034)	104,449	9,772	5,104
APPROXIMATE PRICE CHANGE	534,739	(2,133,762)	5,241,610	(25,984)

PacifiCorp
California General Rate Case - December 2019
Depreciation & Amortization Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	(595,765)	SG	1.580%	(9,416)	
Steam Depreciation Expense	403SP	3	(2,888,944)	SG	1.580%	(45,658)	
Steam Depreciation Expense	403SP	3	15,012,334	SG	1.580%	237,260	
Steam Depreciation Expense	403SP	3	224,998	SG	1.580%	3,556	
Hydro Depreciation Expense	403HP	3	(106,400)	SG	1.580%	(1,682)	
Hydro Depreciation Expense	403HP	3	(67,270)	SG	1.580%	(1,063)	
Hydro Depreciation Expense	403HP	3	(1,049,951)	SG-P	1.580%	(16,594)	
Hydro Depreciation Expense	403HP	3	3,087,036	SG-U	1.580%	48,789	
Other Depreciation Expense	403OP	3	-	SG	1.580%	-	
Other Depreciation Expense	403OP	3	(315,040)	SG	1.580%	(4,979)	
Other Depreciation Expense	403OP	3	358,600	SG-W	1.580%	5,667	
Other Depreciation Expense	403OP	3	269,437	SG	1.580%	4,258	
Transmission Depreciation Expense	403TP	3	128,720	SG	1.580%	2,034	
Transmission Depreciation Expense	403TP	3	(237,844)	SG	1.580%	(3,759)	
Transmission Depreciation Expense	403TP	3	7,330,358	SG	1.580%	115,852	
Distribution Depreciation Expense	403360	3	423,747	Situs	Situs	289	
Distribution Depreciation Expense	403361	3	729,648	Situs	Situs	497	
Distribution Depreciation Expense	403362	3	6,267,299	Situs	Situs	4,271	
Distribution Depreciation Expense	403364	3	7,509,168	Situs	Situs	5,117	
Distribution Depreciation Expense	403365	3	4,816,438	Situs	Situs	3,282	
Distribution Depreciation Expense	403366	3	2,346,438	Situs	Situs	1,599	
Distribution Depreciation Expense	403367	3	5,480,779	Situs	Situs	3,735	
Distribution Depreciation Expense	403368	3	8,547,114	Situs	Situs	5,825	
Distribution Depreciation Expense	403369	3	4,914,841	Situs	Situs	3,349	
Distribution Depreciation Expense	403370	3	1,282,079	Situs	Situs	874	
Distribution Depreciation Expense	403371	3	57,109	Situs	Situs	39	
Distribution Depreciation Expense	403373	3	402,636	Situs	Situs	274	
General Depreciation Expense	403GP	3	63,434	CA	100.000%	63,434	
General Depreciation Expense	403GP	3	1,063,131	OR	0.000%	-	
General Depreciation Expense	403GP	3	32,035	WA	0.000%	-	
General Depreciation Expense	403GP	3	119,257	WYP	0.000%	-	
General Depreciation Expense	403GP	3	376,414	UT	0.000%	-	
General Depreciation Expense	403GP	3	119,082	ID	0.000%	-	
General Depreciation Expense	403GP	3	(9,461)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(17,343)	SG	1.580%	(274)	
General Depreciation Expense	403GP	3	(19,341)	SG	1.580%	(306)	
General Depreciation Expense	403GP	3	232,494	SG	1.580%	3,674	
General Depreciation Expense	403GP	3	1,025,377	SO	2.244%	23,008	
General Depreciation Expense	403GP	3	(8,770)	SG	1.580%	(139)	
General Depreciation Expense	403GP	3	689	SG	1.580%	11	
General Depreciation Expense	403GP	3	(305,039)	CN	2.461%	(7,506)	
General Depreciation Expense	403GP	3	9,319	SE	1.490%	139	
Total Adjustment to Depreciation Expense			66,608,845			445,460	6.1.2

Description of Adjustment:

Incremental depreciation and amortization expense is calculated on the plant additions included in this filing in adjustment 8.5. This adjustment reflects the incremental depreciation and amortization expense into Test Period results.

PacifiCorp
California General Rate Case - December 2019
(cont.) Depreciation & Amortization Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Intangible Amortization	404IP	3	-	CA	100.000%	-	
Intangible Amortization	404IP	3	699,651	CN	2.461%	17,216	
Intangible Amortization	404IP	3	(0)	SG	1.580%	(0)	
Intangible Amortization	404IP	3	(78,646)	SG	1.580%	(1,243)	
Intangible Amortization	404IP	3	(607)	ID	0.000%	-	
Intangible Amortization	404IP	3	1,343	OR	0.000%	-	
Intangible Amortization	404IP	3	(283,143)	SE	1.490%	(4,220)	
Intangible Amortization	404IP	3	(4,358,257)	SG	1.580%	(68,879)	
Intangible Amortization	404IP	3	(160,942)	SG-P	1.580%	(2,544)	
Intangible Amortization	404IP	3	(1,038)	SG-U	1.580%	(16)	
Intangible Amortization	404IP	3	(154,395)	SG	1.580%	(2,440)	
Intangible Amortization	404IP	3	6,606,290	SO	2.244%	148,234	
Intangible Amortization	404IP	3	(3,772)	UT	0.000%	-	
Intangible Amortization	404IP	3	-	WA	0.000%	-	
Intangible Amortization	404IP	3	(1,067)	WYP	0.000%	-	
Intangible Amortization	404IP	3	-	WYU	0.000%	-	
Hydro Amortization	404HP	3	-	SG	1.580%	-	
Hydro Amortization	404HP	3	(223)	SG-P	1.580%	(4)	
Hydro Amortization	404HP	3	-	SG-U	1.580%	-	
Other Amortization	404OP	3	-	SG	1.580%	-	
General Amortization	404GP	3	1,090	CA	100.000%	1,090	
General Amortization	404GP	3	-	CN	2.461%	-	
General Amortization	404GP	3	18,180	OR	0.000%	-	
General Amortization	404GP	3	(11,802)	ID	0.000%	-	
General Amortization	404GP	3	(387,691)	SO	2.244%	(8,699)	
General Amortization	404GP	3	(0)	UT	0.000%	-	
General Amortization	404GP	3	(1,454)	WA	0.000%	-	
General Amortization	404GP	3	27,586	WYP	0.000%	-	
General Amortization	404GP	3	(79)	WYU	0.000%	-	
Total Adjustment to Amortization Expense			1,911,024			78,495	6.1.3

Description of Adjustment:

Incremental depreciation and amortization expense is calculated on the plant additions included in this filing in adjustment 8.5. This adjustment reflects the incremental depreciation and amortization expense into Test Period results.

PacifiCorp
California General Rate Case - December 2019
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2017 Expense	12 ME Dec 2019 Expense	Adjustment to Test Period
DEPRECIATION EXPENSE					
Steam Production Plant:					
Pre-merger Pacific	403SP	SG	30,524,102	29,928,337	(595,765)
Pre-merger Utah	403SP	SG	30,944,106	28,055,162	(2,888,944)
Post-merger	403SP	SG	155,032,166	170,044,500	15,012,334
Post-merger	403SP	SG	15,035,520	15,260,518	224,998
Total Steam Plant			231,535,894	243,288,518	11,752,623
Hydro Production Plant:					
Pre-merger Pacific	403HP	SG	4,350,560	4,244,161	(106,400)
Pre-merger Utah	403HP	SG	1,408,757	1,341,487	(67,270)
Post-merger	403HP	SG-P	24,930,366	23,880,415	(1,049,951)
Post-merger	403HP	SG-U	3,374,801	6,461,837	3,087,036
Total Hydro Plant			34,064,485	35,927,899	1,863,415
Other Production Plant:					
Pre-merger Utah	403OP	SG	-	-	-
Post-merger	403OP	SG	56,973,717	56,658,677	(315,040)
Post-merger Wind	403OP	SG-W	67,158,026	67,516,626	358,600
Post-merger	403OP	SG	3,140,825	3,410,262	269,437
Total Other Production Plant			127,272,568	127,585,565	312,997
Transmission Plant:					
Pre-merger Pacific	403TP	SG	8,345,208	8,473,928	128,720
Pre-merger Utah	403TP	SG	10,984,943	10,747,099	(237,844)
Post-merger	403TP	SG	86,081,483	93,411,841	7,330,358
Total Transmission Plant			105,411,634	112,632,868	7,221,234
Distribution Plant:					
California	403364	CA	7,441,182	7,470,334	29,153
Oregon	403364	OR	50,115,586	55,675,848	5,560,262
Washington	403364	WA	13,440,219	14,357,908	917,690
Eastern Wyoming	403364	WYP	15,427,266	18,742,028	3,314,762
Utah	403364	UT	49,933,659	79,152,945	29,219,286
Idaho	403364	ID	6,475,783	10,034,029	3,558,246
Western Wyoming	403364	WYU	3,662,079	3,839,980	177,901
Total Distribution Plant			146,495,774	189,273,073	42,777,299
General Plant:					
California	403GP	CA	384,685	448,118	63,434
Oregon	403GP	OR	4,814,865	5,877,997	1,063,131
Washington	403GP	WA	1,147,905	1,179,940	32,035
Eastern Wyoming	403GP	WYP	2,015,310	2,134,567	119,257
Utah	403GP	UT	4,830,946	5,207,361	376,414
Idaho	403GP	ID	941,328	1,060,410	119,082
Western Wyoming	403GP	WYU	376,404	366,943	(9,461)
Pre-merger Pacific	403GP	SG	29,504	12,161	(17,343)
Pre-merger Utah	403GP	SG	75,619	56,278	(19,341)
Post-merger	403GP	SG	9,092,106	9,324,600	232,494
General Office	403GP	SO	13,837,618	14,862,995	1,025,377
General Office	403GP	SG	143,226	134,456	(8,770)
General Office	403GP	SG	7,379	8,069	689
Customer Service	403GP	CN	1,155,434	850,395	(305,039)
Fuel Related	403GP	SE	101,934	111,253	9,319
Total General Plant			38,954,264	41,635,542	2,681,278
Total Depreciation Expense			683,734,619	750,343,465	**66,608,845**

Ref 6.1

PacifiCorp
California General Rate Case - December 2019
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2017 Expense	12 ME Dec 2019 Expense	Adjustment to Test Period
AMORTIZATION EXPENSE					
Intangible Plant:					
California	404IP	CA	-	-	-
Customer Service	404IP	CN	4,643,474	5,343,125	699,651
Pre-merger Utah	404IP	SG	16,485	16,485	(0)
Pre-merger Pacific	404IP	SG	78,646	-	(78,646)
Idaho	404IP	ID	21,080	20,472	(607)
Oregon	404IP	OR	13,250	14,593	1,343
Fuel Related	404IP	SE	4,206	(278,937)	(283,143)
Post-merger	404IP	SG	11,081,099	6,722,843	(4,358,257)
Hydro Relicensing	404IP	SG-P	10,851,449	10,690,507	(160,942)
Hydro Relicensing	404IP	SG-U	307,174	306,136	(1,038)
Post-merger	404IP	SG	154,395	-	(154,395)
General Office	404IP	SO	11,233,599	17,839,889	6,606,290
Utah	404IP	UT	(3,597,541)	(3,601,313)	(3,772)
Washington	404IP	WA	-	-	-
Eastern Wyoming	404IP	WYP	3,544	2,477	(1,067)
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			34,810,861	37,076,278	2,265,417
Hydro Production Plant:					
Pre-merger Pacific	404HP	SG	-	-	-
Post-merger	404HP	SG-P	304,546	304,323	(223)
Post-merger	404HP	SG-U	-	-	-
Total Hydro Plant			304,546	304,323	(223)
Other Production Plant:					
Post-merger	404OP	SG	-	-	-
Total Other Plant			-	-	-
General Plant:					
California	404GP	CA	77,037	78,127	1,090
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	294,141	312,321	18,180
Idaho	404GP	ID	11,802	-	(11,802)
General Office	404GP	SO	799,666	411,976	(387,691)
Utah	404GP	UT	728	728	(0)
Washington	404GP	WA	78,441	76,988	(1,454)
Eastern Wyoming	404GP	WYP	86,671	114,257	27,586
Western Wyoming	404GP	WYU	79	-	(79)
Total General Plant			1,348,566	994,396	(354,170)
Total Amortization			36,463,973	38,374,997	**1,911,024**
					Ref 6.1.1
Total Depreciation and Amortization			720,198,592	788,718,462	68,519,869
				Ref. 6.1.19	

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance Jun 2017	Depreciation Expense Jun 2017	Adjustments	Adjusted EPIS Balance Jul 2017	Depreciation Expense Jul 2017	Adjustments	Adjusted EPIS Balance Aug 2017	Depreciation Expense Aug 2017	Adjustments	Adjusted EPIS Balance Sep 2017	Depreciation Expense Sep 2017	Adjustments	Adjusted EPIS Balance Oct 2017
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	SG	2.953%	1,027,519,878	2,528,663	(586,742)	1,026,933,137	2,527,961	(586,742)	1,026,346,395	2,526,517	(586,742)	1,025,759,654	2,525,073	(586,742)	1,025,172,912
Pre-merger Utah	SG	2.816%	1,095,888,455	2,571,330	(922,536)	1,094,965,919	2,570,248	(922,536)	1,094,043,382	2,568,083	(922,536)	1,093,120,846	2,565,919	(922,536)	1,092,198,309
Post-merger	SG	3.707%	4,504,558,155	13,913,831	(817,965)	4,503,740,190	13,912,568	3,119,891	4,506,860,081	13,916,123	484,416	4,507,344,497	13,921,689	3,392,371	4,510,736,868
Geothermal - Blundell	SG	3.707%	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866
Pollution Control Equipment	SG	3.707%	-	-	16,206	16,206	25	16,206	32,412	75	35,025,698	35,058,110	54,194	437,812	35,495,923
Pollution Control Equipment	SG	2.816%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.744%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	2.744%	547,961,358	1,253,205	(191,831)	547,769,527	1,252,986	(191,831)	547,577,696	1,252,547	(191,831)	547,385,865	1,252,109	(191,831)	547,194,034
Total Steam Plant			7,203,960,713	20,353,638	(2,502,868)	7,201,457,845	20,350,376	1,434,988	7,202,892,833	20,349,934	33,809,005	7,236,701,839	20,405,573	2,129,075	7,238,830,913
Hydro Production Plant:															
Pre-merger Pacific	SG	2.309%	185,258,330	356,411	(59,146)	185,199,184	356,354	(59,146)	185,140,038	356,240	(59,146)	185,080,892	356,127	(59,146)	185,021,746
Pre-merger Utah	SG	3.238%	41,832,866	112,881	(16,841)	41,816,025	112,859	(16,841)	41,799,184	112,813	(16,841)	41,782,342	112,768	(16,841)	41,765,501
Post-merger	SG-P	2.592%	578,187,863	1,248,848	(33,830)	578,154,032	1,248,811	244,994	578,399,026	1,249,039	3,506,600	581,905,626	1,253,091	1,274,315	583,179,941
Post-merger	SG-U	4.579%	127,821,210	487,782	119,958	127,941,168	488,010	354,990	128,296,158	488,917	657,444	128,953,603	490,849	4,670,935	133,624,538
Klamath		8.612%	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867
Total Hydro Plant			1,023,056,136	2,851,498	10,141	1,023,066,277	2,851,611	523,997	1,023,590,273	2,852,586	4,088,057	1,027,678,330	2,858,410	5,869,263	1,033,547,592
Other Production Plant:															
Pre-merger Utah	SG	0.000%	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129
Post-merger	SG	2.946%	1,914,962,583	4,701,405	2,311,710	1,917,274,293	4,704,243	(1,743,653)	1,915,530,640	4,704,940	(852,434)	1,914,678,206	4,701,753	(1,536,832)	1,913,141,375
Post-merger Wind	SG-W	3.305%	2,023,914,631	5,573,524	1,350,967	2,025,265,598	5,575,384	976,543	2,026,242,141	5,578,589	2,133,834	2,028,375,975	5,582,871	1,825,766	2,030,201,741
Post-merger	SG	3.807%	82,794,028	262,697	(802)	82,793,226	262,695	(56,771)	82,736,455	262,604	(56,625)	82,679,830	262,424	(77,968)	82,601,862
Total Other Plant			4,021,906,372	10,537,625	3,661,874	4,025,568,246	10,542,322	(823,881)	4,024,744,365	10,546,133	1,224,776	4,025,969,141	10,547,049	210,966	4,026,180,107
Transmission Plant:															
Pre-merger Pacific	SG	1.753%	488,548,119	713,778	(217,232)	488,330,887	713,619	(217,232)	488,113,655	713,302	(217,232)	487,896,424	712,984	(217,232)	487,679,192
Pre-merger Utah	SG	1.715%	635,411,268	907,933	(359,882)	635,051,385	907,676	(359,882)	634,691,503	907,162	(359,882)	634,331,621	906,648	(359,882)	633,971,739
Post-merger	SG	1.748%	5,002,234,363	7,285,363	9,646,231	5,011,880,614	7,292,388	13,548,560	5,025,429,174	7,309,278	6,336,958	5,031,766,132	7,323,759	7,244,087	5,039,010,220
Total Transmission Plant			6,126,193,770	8,907,074	9,069,117	6,135,262,887	8,913,683	12,971,446	6,148,234,333	8,929,742	5,759,844	6,153,994,177	8,943,391	6,666,973	6,160,661,150
Distribution Plant:															
California	CA	2.659%	259,333,406	574,630	1,291,057	260,624,463	576,060	378,652	261,003,114	577,910	324,436	261,327,550	578,689	246,353	261,573,903
Oregon	OR	2.519%	2,011,887,893	4,222,464	6,655,237	2,018,543,131	4,229,448	4,136,989	2,022,680,120	4,240,773	7,361,382	2,030,041,501	4,252,839	8,166,388	2,038,207,889
Washington	WA	2.777%	488,762,259	1,131,210	996,348	489,758,606	1,132,363	2,560,971	492,319,577	1,136,479	801,752	493,121,329	1,140,371	970,575	494,091,904
Eastern Wyoming	WYP	2.951%	594,879,134	1,462,992	1,269,517	596,148,651	1,464,553	1,545,913	597,694,564	1,468,015	1,371,939	599,066,503	1,471,603	1,410,356	600,476,858
Utah	UT	2.606%	2,846,690,925	6,181,736	6,551,579	2,853,242,505	6,188,849	11,707,778	2,864,950,283	6,208,675	9,316,011	2,874,266,293	6,231,502	6,727,980	2,880,994,274
Idaho	ID	2.708%	339,649,426	766,378	911,501	340,560,926	767,406	958,891	341,519,817	769,516	890,353	342,410,171	771,602	1,126,432	343,536,603
Western Wyoming	WYU	2.985%	129,207,993	321,406	(23,571)	129,184,422	321,376	(23,571)	129,160,850	321,318	(23,571)	129,137,279	321,259	(23,571)	129,113,708
Total Distribution Plant			6,670,411,035	14,660,814	17,651,668	6,688,062,704	14,680,055	21,265,622	6,709,328,325	14,722,685	20,042,301	6,729,370,626	14,767,864	18,624,513	6,747,995,139
General Plant:															
California	CA	2.307%	17,349,431	33,356	25,951	17,375,382	33,381	57,454	17,432,836	33,462	231,717	17,664,553	33,740	52,453	17,717,006
Oregon	OR	2.591%	188,037,013	406,055	587,242	188,624,255	406,689	305,376	188,929,631	407,653	94,061	189,023,692	408,084	262,923	189,286,615
Washington	WA	2.655%	44,238,517	97,879	(9,606)	44,228,911	97,868	41,689	44,270,600	97,903	(11,013)	44,259,587	97,937	28,729	44,288,316
Eastern Wyoming	WYP	2.851%	67,881,006	161,257	(12,905)	67,868,101	161,242	142,127	68,010,228	161,396	(19,740)	67,990,488	161,541	480,697	68,471,184
Utah	UT	2.227%	214,998,879	399,004	1,535,552	216,534,431	400,429	222,587	216,757,018	402,061	534,658	217,291,676	402,763	1,330,572	218,622,248
Idaho	ID	2.265%	41,364,636	78,081	64,622	41,429,258	78,142	75,590	41,504,847	78,275	56,243	41,561,090	78,399	608,085	42,169,176
Western Wyoming	WYU	2.325%	16,419,392	31,809	(26,453)	16,392,939	31,783	(26,453)	16,366,486	31,732	(26,453)	16,340,033	31,680	(26,453)	16,313,580
Pre-merger Pacific	SG	2.106%	1,470,422	2,580	(37,204)	1,433,218	2,548	(37,204)	1,396,014	2,482	(37,204)	1,358,810	2,417	(37,204)	1,321,606
Pre-merger Utah	SG	1.699%	4,298,895	6,088	(41,141)	4,257,754	6,059	(41,141)	4,216,613	6,001	(41,141)	4,175,472	5,942	(41,141)	4,134,331
Post-merger	SG	3.494%	269,165,428	783,768	(149,643)	269,015,785	783,550	(270,716)	268,745,068	782,938	(270,874)	268,474,194	782,150	(279,143)	268,195,051
General Office	SO	5.022%	267,944,909	1,121,276	16,240	267,961,148	1,121,310	1,728,256	269,689,405	1,124,960	1,696,679	271,386,084	1,132,126	1,644,539	273,030,622
General Office	SG	3.154%	4,461,065	11,725	(8,254)	4,452,811	11,715	(8,254)	4,444,557	11,693	(8,254)	4,436,303	11,671	(8,254)	4,428,049
General Office	SG	3.686%	219,194	673	(13)	219,180	673	(13)	219,167	673	(13)	219,154	673	(13)	219,141
Customer Service	CN	5.729%	19,011,481	90,758	(173,616)	18,837,865	90,343	(173,616)	18,664,249	89,515	(173,616)	18,490,633	88,686	(173,616)	18,317,017
Fuel Related	SE	3.099%	3,628,291	9,371	(1,614)	3,626,678	9,369	(1,614)	3,625,064	9,365	(1,614)	3,623,450	9,361	(1,614)	3,621,837
Total General Plant			1,160,488,558	3,233,682	1,769,158	1,162,257,716	3,235,102	2,014,068	1,164,271,784	3,240,108	2,023,434	1,166,295,219	3,247,171	3,840,560	1,170,135,779
Mining Plant:															
Coal Mine	SE	0.000%	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828
Total Mining Plant			1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828
Total Depreciation Expense			26,207,871,412	60,544,331	29,659,090	26,237,530,502	60,573,149	37,386,240	26,274,916,742	60,641,187	66,947,417	26,341,864,159	60,769,458	37,341,350	26,379,205,509

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance Jun 2017	Depreciation Expense Jun 2017	Adjustments	Adjusted EPIS Balance Jul 2017	Depreciation Expense Jul 2017	Adjustments	Adjusted EPIS Balance Aug 2017	Depreciation Expense Aug 2017	Adjustments	Adjusted EPIS Balance Sep 2017	Depreciation Expense Sep 2017	Adjustments	Adjusted EPIS Balance Oct 2017
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	472,341	-	-	472,341	-	-	472,341	-	-	472,341	-	-	472,341
Customer Service	CN	3.687%	144,936,752	445,323	(845)	144,935,907	445,321	(845)	144,935,062	445,319	(845)	144,934,218	445,316	(845)	144,933,373
Pre-merger Utah	SG	2.743%	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.471%	4,351,937	1,706	(33)	4,351,904	1,706	(33)	4,351,870	1,706	(33)	4,351,837	1,706	(33)	4,351,803
Oregon	OR	0.284%	4,624,102	1,096	(198)	4,623,905	1,096	(198)	4,623,707	1,096	(198)	4,623,509	1,095	(198)	4,623,312
Fuel Related	SE	18.936%	14,653	231	(61,987)	(47,334)	(258)	(61,987)	(109,321)	(1,236)	(61,987)	(171,308)	(2,214)	(61,987)	(233,296)
Post-merger	SG	4.386%	162,447,704	593,733	(381,862)	162,065,842	593,035	(381,862)	161,683,980	591,640	(381,862)	161,302,119	590,244	(381,862)	160,920,257
Hydro Relicensing	SG-P	2.597%	98,709,495	213,651	(13,350)	98,696,145	213,636	(13,350)	98,682,796	213,607	(13,350)	98,669,446	213,578	(13,350)	98,656,096
Hydro Relicensing	SG-U	3.331%	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363
General Office	SO	4.567%	369,093,768	1,404,622	114,423	369,208,192	1,404,840	(891,303)	368,316,889	1,403,362	1,866,758	370,183,647	1,405,218	(809,769)	369,373,879
Utah	UT	12.804%	(28,102,260)	(299,844)	(1,035)	(28,103,295)	(299,850)	(1,035)	(28,104,329)	(299,861)	(1,035)	(28,105,364)	(299,872)	(1,035)	(28,106,399)
Washington	WA	0.000%	2,021,245	-	(33)	2,021,212	-	(33)	2,021,178	-	(33)	2,021,145	-	(33)	2,021,111
Eastern Wyoming	WYP	0.331%	1,071,625	295	(13,440)	1,058,185	293	(13,440)	1,044,746	290	(13,440)	1,031,306	286	(13,440)	1,017,866
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		10.977%	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750
Total Intangible Plant			843,543,468	3,065,616	(358,359)	843,185,109	3,064,624	(1,364,085)	841,821,024	3,060,726	1,393,976	843,215,001	3,060,162	(1,282,551)	841,932,450
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.118%	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483
Other Production Plant:															
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	9.177%	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	4.591%	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771
General Office	SO	6.898%	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033
Utah	UT	3.892%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702
Washington	WA	3.230%	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301
Eastern Wyoming	WYP	2.302%	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850
Total Amortization			879,239,802	3,173,843	(358,359)	878,881,443	3,172,851	(1,364,085)	877,517,358	3,168,952	1,393,976	878,911,334	3,168,388	(1,282,551)	877,628,783
Total Depreciation & Amortization			27,087,111,214	63,718,174	26,300,731	27,116,411,945	63,745,999	36,022,155	27,152,434,100	63,810,140	68,341,393	27,220,775,493	63,937,847	36,058,799	27,256,834,292

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Depreciation Expense Oct 2017	Adjustments	Adjusted EPIS Balance Nov 2017	Depreciation Expense Nov 2017	Adjustments	Adjusted EPIS Balance Dec 2017	Depreciation Expense Dec 2017	Adjustments	Adjusted EPIS Balance Jan 2018	Depreciation Expense Jan 2018	Adjustments	Adjusted EPIS Balance Feb 2018	Depreciation Expense Feb 2018
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	SG	2.953%	2,523,629	(586,742)	1,024,586,171	2,522,185	(586,742)	1,023,999,429	2,520,741	(586,742)	1,023,412,688	2,519,297	(586,742)	1,022,825,946	2,517,853
Pre-merger Utah	SG	2.816%	2,563,754	(922,536)	1,091,275,773	2,561,590	(922,536)	1,090,353,237	2,559,425	(922,536)	1,089,430,700	2,557,260	(922,536)	1,088,508,164	2,555,096
Post-merger	SG	3.707%	13,927,677	1,630,743	4,512,367,611	13,935,434	24,006,423	4,536,374,035	13,975,029	1,308,845	4,537,682,879	14,014,126	(2,629,133)	4,535,053,747	14,012,087
Geothermal - Blundell	SG	3.707%	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589
Pollution Control Equipment	SG	3.707%	108,965	436,250	35,932,173	110,315	2,611,067	38,543,240	115,021	-	38,543,240	119,054	12,783,349	51,326,589	138,796
Pollution Control Equipment	SG	2.816%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.744%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	2.744%	1,251,670	(191,831)	547,002,204	1,251,231	1,558,018	548,560,222	1,252,793	(193,480)	548,366,742	1,254,354	(193,480)	548,173,262	1,253,911
Total Steam Plant			20,462,283	365,884	7,239,196,798	20,467,344	26,666,231	7,265,863,028	20,509,598	(393,913)	7,265,469,115	20,550,680	8,451,458	7,273,920,573	20,564,333
Hydro Production Plant:															
Pre-merger Pacific	SG	2.309%	356,013	(59,146)	184,962,600	355,899	(59,146)	184,903,454	355,785	(59,146)	184,844,308	355,671	(59,146)	184,785,162	355,558
Pre-merger Utah	SG	3.238%	112,722	(16,841)	41,748,660	112,677	(16,841)	41,731,819	112,631	(16,841)	41,714,977	112,586	(16,841)	41,698,136	112,540
Post-merger	SG-P	2.592%	1,258,254	3,685,986	586,865,926	1,263,611	7,896,489	594,762,415	1,276,120	(171,003)	594,591,412	1,284,463	(149,801)	594,441,610	1,284,116
Post-merger	SG-U	4.579%	501,015	2,089,036	135,713,574	513,914	312,999	136,026,573	518,497	(147,211)	135,879,362	518,813	(147,211)	135,732,152	518,252
Klamath		8.612%	645,576	-	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867	645,576
Total Hydro Plant			2,873,581	5,699,035	1,039,246,627	2,891,677	8,133,501	1,047,380,128	2,908,610	(394,201)	1,046,985,926	2,917,110	(372,999)	1,046,612,927	2,916,043
Other Production Plant:															
Pre-merger Utah	SG	0.000%	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-
Post-merger	SG	2.946%	4,698,820	(2,086,051)	1,911,075,323	4,694,398	(1,291,070)	1,909,784,254	4,690,277	(2,174,930)	1,907,609,324	4,686,022	(1,730,205)	1,905,879,119	4,681,228
Post-merger Wind	SG-W	3.305%	5,588,323	2,617,029	2,032,818,770	5,594,441	(284,418)	2,032,534,352	5,597,653	641,715	2,033,176,068	5,598,145	642,268	2,033,818,336	5,599,913
Post-merger	SG	3.807%	262,211	(77,968)	82,523,894	261,963	(77,963)	82,445,931	261,716	(64,589)	82,381,342	261,490	(64,589)	82,316,752	261,285
Total Other Plant			10,549,354	473,009	4,026,653,117	10,550,802	(1,653,451)	4,024,999,666	10,549,645	(1,597,803)	4,023,401,863	10,545,656	(1,152,526)	4,022,249,337	10,542,426
Transmission Plant:															
Pre-merger Pacific	SG	1.753%	712,667	(217,232)	487,461,960	712,350	(217,232)	487,244,728	712,032	(217,232)	487,027,497	711,715	(217,232)	486,810,265	711,397
Pre-merger Utah	SG	1.715%	906,133	(359,882)	633,611,856	905,619	(359,882)	633,251,974	905,105	(359,882)	632,892,092	904,591	(359,882)	632,532,210	904,076
Post-merger	SG	1.748%	7,333,649	44,439,999	5,083,450,219	7,371,286	28,418,444	5,111,868,663	7,424,342	2,568,974	5,114,437,637	7,446,908	1,920,557	5,116,358,194	7,450,177
Total Transmission Plant			8,952,449	43,862,885	6,204,524,036	8,989,255	27,841,330	6,232,365,366	9,041,479	1,991,860	6,234,357,226	9,063,213	1,343,443	6,235,700,669	9,065,651
Distribution Plant:															
California	CA	2.659%	579,321	267,292	261,841,195	579,890	334,107	262,175,302	580,556	424,997	262,600,299	581,397	445,713	263,046,012	582,362
Oregon	OR	2.519%	4,269,134	4,981,225	2,043,189,114	4,282,930	6,431,982	2,049,621,096	4,294,907	3,591,312	2,053,212,408	4,305,425	3,918,048	2,057,130,456	4,313,306
Washington	WA	2.777%	1,142,422	6,732,620	500,824,524	1,151,336	909,354	501,733,877	1,160,179	633,388	502,367,265	1,161,965	663,430	503,030,695	1,163,465
Eastern Wyoming	WYP	2.951%	1,475,024	1,245,560	601,722,418	1,478,290	1,133,073	602,855,491	1,481,215	969,914	603,825,405	1,483,801	1,009,540	604,834,944	1,486,235
Utah	UT	2.606%	6,248,922	6,070,076	2,887,064,349	6,262,818	10,290,085	2,897,354,434	6,280,581	6,155,887	2,903,510,321	6,298,438	6,512,685	2,910,023,006	6,312,193
Idaho	ID	2.708%	773,878	676,633	344,213,236	775,912	695,273	344,908,509	777,460	685,097	345,593,606	779,017	756,406	346,350,012	780,643
Western Wyoming	WYU	2.985%	321,200	(23,571)	129,090,136	321,142	(23,571)	129,066,565	321,083	(23,571)	129,042,994	321,024	(23,571)	129,019,422	320,966
Total Distribution Plant			14,809,900	19,949,833	6,767,944,972	14,852,318	19,770,302	6,787,715,274	14,895,982	12,437,023	6,800,152,297	14,931,068	13,282,250	6,813,434,547	14,959,170
General Plant:															
California	CA	2.307%	34,013	219,284	17,936,290	34,274	144,504	18,080,794	34,624	484	18,081,277	34,763	1,262	18,082,539	34,765
Oregon	OR	2.591%	408,470	1,290,720	190,577,335	410,147	25,446,988	216,024,323	439,017	(322,348)	215,701,976	466,144	(323,056)	215,378,920	465,447
Washington	WA	2.655%	97,957	201,560	44,489,876	98,212	157,185	44,647,061	98,609	(88,930)	44,558,131	98,684	(87,961)	44,470,170	98,488
Eastern Wyoming	WYP	2.851%	162,088	168,636	68,639,820	162,860	94,559	68,734,379	163,172	317,603	69,051,982	163,662	94,711	69,146,693	164,152
Utah	UT	2.227%	404,494	1,632,153	220,254,400	407,243	211,709	220,466,109	408,954	933,322	221,399,432	410,017	183,645	221,583,076	411,053
Idaho	ID	2.265%	79,026	244,917	42,414,093	79,831	169,997	42,584,090	80,223	191,035	42,775,126	80,564	68,570	42,843,695	80,809
Western Wyoming	WYU	2.325%	31,629	(26,453)	16,287,127	31,578	(26,453)	16,260,674	31,527	(26,453)	16,234,221	31,475	(26,453)	16,207,768	31,424
Pre-merger Pacific	SG	2.106%	2,352	(37,204)	1,284,402	2,287	(37,204)	1,247,198	2,221	(37,204)	1,209,993	2,156	(37,204)	1,172,789	2,091
Pre-merger Utah	SG	1.699%	5,884	(41,141)	4,093,190	5,826	(41,141)	4,052,049	5,768	(41,141)	4,010,908	5,709	(41,141)	3,969,768	5,651
Post-merger	SG	3.494%	781,349	(246,080)	267,948,971	780,584	382,666	268,331,637	780,783	(253,200)	268,078,437	780,972	(228,199)	267,850,238	780,271
General Office	SO	5.022%	1,139,117	7,356,350	280,386,972	1,157,950	3,844,918	284,231,891	1,181,387	(488,478)	283,743,413	1,188,410	(465,907)	283,277,506	1,186,413
General Office	SG	3.154%	11,649	(8,254)	4,419,795	11,628	(8,254)	4,411,541	11,606	(8,254)	4,403,287	11,584	(8,254)	4,395,033	11,563
General Office	SG	3.686%	673	(13)	219,127	673	(13)	219,114	673	(13)	219,101	673	(13)	219,088	673
Customer Service	CN	5.729%	87,857	(173,616)	18,143,401	87,028	(173,616)	17,969,786	86,199	(173,616)	17,796,170	85,371	(173,616)	17,622,554	84,542
Fuel Related	SE	3.099%	9,356	(1,614)	3,620,223	9,352	(1,614)	3,618,610	9,348	(1,614)	3,616,996	9,344	(1,614)	3,615,382	9,340
Total General Plant			3,255,916	10,579,245	1,180,715,024	3,279,474	30,164,231	1,210,879,255	3,334,111	1,195	1,210,880,449	3,369,528	(1,045,230)	1,209,835,220	3,366,681
Mining Plant:															
Coal Mine	SE	0.000%	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-
Total Mining Plant			-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-
Total Depreciation Expense			60,903,484	80,929,892	26,460,135,401	61,030,869	110,922,144	26,571,057,545	61,239,425	12,044,159	26,583,101,704	61,377,255	20,506,396	26,603,608,100	61,414,303

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Depreciation Expense Oct 2017	Adjustments	Adjusted EPIS Balance Nov 2017	Depreciation Expense Nov 2017	Adjustments	Adjusted EPIS Balance Dec 2017	Depreciation Expense Dec 2017	Adjustments	Adjusted EPIS Balance Jan 2018	Depreciation Expense Jan 2018	Adjustments	Adjusted EPIS Balance Feb 2018	Depreciation Expense Feb 2018
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	-	-	472,341	-	-	472,341	-	-	472,341	-	-	472,341	-
Customer Service	CN	3.687%	445,314	(845)	144,932,529	445,311	(845)	144,931,684	445,308	(845)	144,930,840	445,306	(845)	144,929,995	445,303
Pre-merger Utah	SG	2.743%	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.471%	1,706	(33)	4,351,770	1,706	(33)	4,351,736	1,706	(33)	4,351,703	1,706	(33)	4,351,670	1,706
Oregon	OR	0.284%	1,095	(198)	4,623,114	1,095	(198)	4,622,916	1,095	(198)	4,622,718	1,095	(198)	4,622,521	1,095
Fuel Related	SE	18.936%	(3,192)	(61,987)	(295,283)	(4,171)	(61,987)	(357,270)	(5,149)	(61,987)	(419,257)	(6,127)	(61,987)	(481,245)	(7,105)
Post-merger	SG	4.386%	588,848	(381,862)	160,538,395	587,453	(381,862)	160,156,533	586,057	(381,862)	159,774,672	584,661	(381,862)	159,392,810	583,266
Hydro Relicensing	SG-P	2.597%	213,549	(13,350)	98,642,747	213,521	(13,350)	98,629,397	213,492	(13,350)	98,616,047	213,463	(13,350)	98,602,698	213,434
Hydro Relicensing	SG-U	3.331%	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511
General Office	SO	4.567%	1,407,229	(1,464,742)	367,909,137	1,402,901	18,903,636	386,812,773	1,436,084	(967,783)	385,844,990	1,470,212	(1,067,536)	384,777,454	1,466,340
Utah	UT	12.804%	(299,883)	(1,035)	(28,107,433)	(299,894)	(1,035)	(28,108,468)	(299,905)	(1,035)	(28,109,503)	(299,916)	(1,035)	(28,110,537)	(299,927)
Washington	WA	0.000%	-	(33)	2,021,078	-	(33)	2,021,045	-	(33)	2,021,011	-	(33)	2,020,978	-
Eastern Wyoming	WYP	0.331%	282	(13,440)	1,004,426	279	(13,440)	990,986	275	(13,440)	977,546	271	(13,440)	964,106	268
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		10.977%	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918
Total Intangible Plant			3,059,753	(1,937,524)	839,994,926	3,053,005	18,430,854	858,425,780	3,083,767	(1,440,565)	856,985,214	3,115,476	(1,540,318)	855,444,896	3,109,183
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.118%	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360
Other Production Plant:															
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	9.177%	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	4.591%	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027
Idaho	ID	0.000%	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-
General Office	SO	6.898%	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331
Utah	UT	3.892%	61	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61
Washington	WA	3.230%	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416
Eastern Wyoming	WYP	2.302%	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866
Total Amortization			3,167,979	(1,937,524)	875,691,259	3,161,231	18,430,854	894,122,113	3,191,994	(1,440,565)	892,681,548	3,223,702	(1,540,318)	891,141,230	3,217,409
Total Depreciation & Amortization			64,071,463	78,992,368	27,335,826,660	64,192,100	129,352,998	27,465,179,658	64,431,419	10,603,594	27,475,783,252	64,600,957	18,966,079	27,494,749,330	64,631,712

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjustments	Adjusted EPIS Balance Mar 2018	Depreciation Expense Mar 2018	Adjustments	Adjusted EPIS Balance Apr 2018	Depreciation Expense Apr 2018	Adjustments	Adjusted EPIS Balance May 2018	Depreciation Expense May 2018	Adjustments	Adjusted EPIS Balance Jun 2018	Depreciation Expense Jun 2018	Adjustments
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	SG	2.953%	(586,742)	1,022,239,205	2,516,409	(586,742)	1,021,652,463	2,514,965	(586,742)	1,021,065,722	2,513,521	(586,742)	1,020,478,980	2,512,077	(586,742)
Pre-merger Utah	SG	2.816%	(922,536)	1,087,585,627	2,552,931	(922,536)	1,086,663,091	2,550,767	(922,536)	1,085,740,554	2,548,602	(922,536)	1,084,818,018	2,546,437	(922,536)
Post-merger	SG	3.707%	(1,301,077)	4,533,752,670	14,006,017	10,550,126	4,544,302,796	14,020,302	731,126	4,545,033,922	14,037,725	35,125,565	4,580,159,487	14,093,102	(1,745,016)
Geothermal - Blundell	SG	3.707%	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-
Pollution Control Equipment	SG	3.707%	34,737	51,361,326	158,593	134,737	51,496,063	158,855	-	51,496,063	159,063	-	51,496,063	159,063	289,486
Pollution Control Equipment	SG	2.816%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.744%	-	-	-	-	-	-	-	-	-	368,199	368,199	421	-
Post-merger	SG	2.744%	(193,480)	547,979,782	1,253,469	(193,480)	547,786,301	1,253,026	3,005,874	550,792,176	1,256,242	2,154,626	552,946,802	1,262,143	782,497
Total Steam Plant			(2,969,098)	7,270,951,475	20,574,008	8,982,105	7,279,933,580	20,584,503	2,227,723	7,282,161,303	20,601,742	36,139,112	7,318,300,415	20,659,833	(2,182,311)
Hydro Production Plant:															
Pre-merger Pacific	SG	2.309%	(59,146)	184,726,016	355,444	(59,146)	184,666,870	355,330	(59,146)	184,607,724	355,216	(59,146)	184,548,578	355,102	(59,146)
Pre-merger Utah	SG	3.238%	(16,841)	41,681,295	112,495	(16,841)	41,664,453	112,450	(16,841)	41,647,612	112,404	(16,841)	41,630,771	112,359	(16,841)
Post-merger	SG-P	2.592%	(140,970)	594,300,640	1,283,802	(154,971)	594,145,669	1,283,483	600,589	594,746,258	1,283,964	5,404,924	600,151,182	1,290,450	(78,741)
Post-merger	SG-U	4.579%	(147,211)	135,584,941	517,690	(147,211)	135,437,730	517,128	(147,211)	135,290,519	516,566	(109,340)	135,181,179	516,077	(147,211)
Klamath		8.612%	-	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867	645,576	-
Total Hydro Plant			(364,168)	1,046,248,759	2,915,007	(378,169)	1,045,870,589	2,913,967	377,391	1,046,247,980	2,913,727	5,219,596	1,051,467,577	2,919,564	(301,939)
Other Production Plant:															
Pre-merger Utah	SG	0.000%	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	2.946%	16,025,954	1,921,905,074	4,696,777	(2,174,930)	1,919,730,144	4,715,780	(2,174,930)	1,917,555,214	4,710,440	(129,279)	1,917,425,936	4,707,612	290,233
Post-merger Wind	SG-W	3.305%	643,178	2,034,461,514	5,601,683	643,760	2,035,105,274	5,603,455	696,723	2,035,801,997	5,605,300	662,303	2,036,464,300	5,607,172	672,577
Post-merger	SG	3.807%	62,459	82,379,211	261,281	253,019	82,632,230	261,782	923,339	83,555,569	263,648	(64,589)	83,490,980	265,010	4,543,467
Total Other Plant			16,731,591	4,038,980,928	10,561,741	(1,278,151)	4,037,702,777	10,581,016	(554,867)	4,037,147,910	10,579,388	468,435	4,037,616,344	10,579,793	5,506,277
Transmission Plant:															
Pre-merger Pacific	SG	1.753%	(217,232)	486,593,033	711,080	(217,232)	486,375,801	710,763	(217,232)	486,158,570	710,445	(217,232)	485,941,338	710,128	(217,232)
Pre-merger Utah	SG	1.715%	(359,882)	632,172,327	903,562	(359,882)	631,812,445	903,048	(359,882)	631,452,563	902,534	(359,882)	631,092,681	902,020	(359,882)
Post-merger	SG	1.748%	5,108,633	5,121,466,827	7,455,296	30,079,029	5,151,545,856	7,480,920	17,802,865	5,169,348,722	7,515,788	5,617,566	5,174,966,288	7,532,843	8,182,734
Total Transmission Plant			4,531,519	6,240,232,188	9,069,938	29,501,915	6,269,734,103	9,094,730	17,225,751	6,286,959,854	9,128,767	5,040,452	6,292,000,307	9,144,990	7,605,620
Distribution Plant:															
California	CA	2.659%	473,482	263,519,494	583,380	805,394	264,324,888	584,797	1,161,428	265,486,316	586,976	1,185,574	266,671,890	589,577	2,160,073
Oregon	OR	2.519%	4,697,245	2,061,827,700	4,322,346	5,473,150	2,067,300,851	4,333,019	5,062,947	2,072,363,798	4,344,075	7,714,700	2,080,078,498	4,357,484	11,433,592
Washington	WA	2.777%	820,942	503,851,636	1,165,183	949,732	504,801,369	1,167,232	874,300	505,675,669	1,169,343	921,411	506,597,080	1,171,421	890,319
Eastern Wyoming	WYP	2.951%	1,191,331	606,026,276	1,488,941	1,253,693	607,279,968	1,491,948	1,222,124	608,502,092	1,494,992	1,502,344	610,004,435	1,498,342	2,974,452
Utah	UT	2.606%	7,079,080	2,917,102,086	6,326,951	7,498,445	2,924,600,530	6,342,779	7,570,237	2,932,170,768	6,359,140	9,081,632	2,941,252,400	6,377,220	7,703,286
Idaho	ID	2.708%	978,089	347,328,100	782,600	1,078,558	348,406,658	784,920	1,013,867	349,420,526	787,281	1,141,163	350,561,689	789,712	1,008,425
Western Wyoming	WYU	2.985%	(23,571)	128,995,851	320,907	(23,571)	128,972,279	320,848	(23,571)	128,948,708	320,790	(23,571)	128,925,137	320,731	(23,571)
Total Distribution Plant			15,216,596	6,828,651,143	14,990,309	17,035,400	6,845,686,543	15,025,544	16,881,332	6,862,567,876	15,062,597	21,523,252	6,884,091,127	15,104,487	26,146,576
General Plant:															
California	CA	2.307%	14,354	18,096,893	34,780	88,366	18,185,259	34,878	87,520	18,272,779	35,048	105,774	18,378,553	35,233	180,013
Oregon	OR	2.591%	(232,955)	215,145,965	464,847	208,041	215,354,006	464,820	(138,857)	215,215,149	464,895	2,888,510	218,103,659	467,864	(270,970)
Washington	WA	2.655%	(64,964)	44,405,206	98,319	25,951	44,431,157	98,276	(49,148)	44,382,009	98,250	(12,689)	44,369,319	98,182	(74,481)
Eastern Wyoming	WYP	2.851%	125,300	69,271,993	164,413	122,573	69,394,566	164,707	206,157	69,600,723	165,098	320,330	69,921,053	165,723	1,956,421
Utah	UT	2.227%	280,909	221,863,985	411,484	277,354	222,141,340	412,002	558,483	222,699,823	412,778	936,957	223,636,780	414,166	464,774
Idaho	ID	2.265%	84,927	42,928,622	80,953	83,878	43,012,500	81,113	129,802	43,142,302	81,314	192,084	43,334,386	81,618	114,494
Western Wyoming	WYU	2.325%	(26,453)	16,181,315	31,373	(26,453)	16,154,862	31,322	(26,453)	16,128,409	31,270	(26,453)	16,101,956	31,219	(26,453)
Pre-merger Pacific	SG	2.106%	(37,204)	1,135,585	2,025	(37,204)	1,098,381	1,960	(37,204)	1,061,177	1,895	(37,204)	1,023,973	1,830	(37,204)
Pre-merger Utah	SG	1.699%	(41,141)	3,928,627	5,593	(41,141)	3,887,486	5,535	(41,141)	3,846,345	5,476	(41,141)	3,805,204	5,418	(41,141)
Post-merger	SG	3.494%	(266,808)	267,583,431	779,550	(230,082)	267,353,349	778,827	(8,539)	267,344,810	778,479	362,164	267,706,973	778,994	(257,420)
General Office	SO	5.022%	600,368	283,877,874	1,186,695	171,033	284,048,907	1,188,309	251,549	284,300,456	1,189,193	808,491	285,108,947	1,191,411	348,523
General Office	SG	3.154%	(8,254)	4,386,778	11,541	(8,254)	4,378,524	11,519	(8,254)	4,370,270	11,498	(8,254)	4,362,016	11,476	(8,254)
General Office	SG	3.686%	(13)	219,074	673	(13)	219,061	673	(13)	219,048	673	(13)	219,035	673	(13)
Customer Service	CN	5.729%	(173,616)	17,448,938	83,713	(173,616)	17,275,322	82,884	(173,616)	17,101,706	82,055	(173,616)	16,928,090	81,226	(173,616)
Fuel Related	SE	3.099%	(1,614)	3,613,769	9,336	(1,614)	3,612,155	9,331	(1,614)	3,610,542	9,327	(1,614)	3,608,928	9,323	(1,614)
Total General Plant			252,836	1,210,088,056	3,365,295	458,819	1,210,546,874	3,366,157	748,673	1,211,295,547	3,367,250	5,313,326	1,216,608,873	3,374,356	2,173,059
Mining Plant:															
Coal Mine	SE	0.000%	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant			-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Depreciation Expense			33,399,277	26,637,007,377	61,476,299	54,321,918	26,691,329,295	61,565,917	36,906,003	26,728,235,299	61,653,472	73,704,173	26,801,939,472	61,763,025	38,947,282

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjustments	Adjusted EPIS Balance Mar 2018	Depreciation Expense Mar 2018	Adjustments	Adjusted EPIS Balance Apr 2018	Depreciation Expense Apr 2018	Adjustments	Adjusted EPIS Balance May 2018	Depreciation Expense May 2018	Adjustments	Adjusted EPIS Balance Jun 2018	Depreciation Expense Jun 2018	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	-	472,341	-	-	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	3.687%	(845)	144,929,151	445,301	(845)	144,928,306	445,298	(845)	144,927,461	445,295	(845)	144,926,617	445,293	(845)
Pre-merger Utah	SG	2.743%	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.471%	(33)	4,351,636	1,706	(33)	4,351,603	1,706	(33)	4,351,569	1,706	(33)	4,351,536	1,706	(33)
Oregon	OR	0.284%	(198)	4,622,323	1,095	(198)	4,622,125	1,095	(198)	4,621,928	1,095	(198)	4,621,730	1,095	(198)
Fuel Related	SE	18.936%	(61,987)	(543,232)	(9,083)	(61,987)	(605,219)	(9,061)	(61,987)	(667,206)	(10,040)	(61,987)	(729,194)	(11,018)	(61,987)
Post-merger	SG	4.386%	(381,862)	159,010,948	581,870	(381,862)	158,629,087	580,474	(381,862)	158,247,225	579,078	(381,862)	157,865,363	577,683	(381,862)
Hydro Relicensing	SG-P	2.597%	(13,350)	98,589,348	213,405	(13,350)	98,575,998	213,376	(13,350)	98,562,649	213,347	(13,350)	98,549,299	213,318	(13,350)
Hydro Relicensing	SG-U	3.331%	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-
General Office	SO	4.567%	(720,272)	384,057,182	1,462,938	(918,834)	383,138,348	1,459,819	(720,291)	382,418,057	1,456,700	1,479,664	383,897,721	1,458,145	(422,512)
Utah	UT	12.804%	(1,035)	(28,111,572)	(299,938)	(1,035)	(28,112,607)	(299,949)	(1,035)	(28,113,642)	(299,960)	(1,035)	(28,114,676)	(299,971)	(1,035)
Washington	WA	0.000%	(33)	2,020,944	-	(33)	2,020,911	-	(33)	2,020,877	-	(33)	2,020,844	-	(33)
Eastern Wyoming	WYP	0.331%	(13,440)	950,666	264	(13,440)	937,227	260	(13,440)	923,787	256	(13,440)	910,347	253	(13,440)
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		10.977%	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-
Total Intangible Plant			(1,193,054)	854,251,842	3,103,361	(1,391,617)	852,860,226	3,097,822	(1,193,074)	851,667,152	3,092,283	1,006,881	852,674,033	3,091,307	(895,295)
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.118%	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-
Other Production Plant:															
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	9.177%	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	4.591%	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-
Idaho	ID	0.000%	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
General Office	SO	6.898%	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-
Utah	UT	3.892%	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-
Washington	WA	3.230%	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-
Eastern Wyoming	WYP	2.302%	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-
Total Amortization			(1,193,054)	889,948,176	3,211,587	(1,391,617)	888,556,559	3,206,048	(1,193,074)	887,363,486	3,200,509	1,006,881	888,370,367	3,199,534	(895,295)
Total Depreciation & Amortization			32,206,222	27,526,955,553	64,687,886	52,930,302	27,579,885,854	64,771,965	35,712,930	27,615,598,784	64,853,981	74,711,054	27,690,309,838	64,982,559	38,051,987

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance Jul 2018	Depreciation Expense Jul 2018	Adjustments	Adjusted EPIS Balance Aug 2018	Depreciation Expense Aug 2018	Adjustments	Adjusted EPIS Balance Sep 2018	Depreciation Expense Sep 2018	Adjustments	Adjusted EPIS Balance Oct 2018	Depreciation Expense Oct 2018	Adjustments	Adjusted EPIS Balance Nov 2018
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	SG	2.953%	1,019,892,239	2,510,633	(586,742)	1,019,305,497	2,509,190	(586,742)	1,018,718,756	2,507,746	(586,742)	1,018,132,014	2,506,302	(586,742)	1,017,545,273
Pre-merger Utah	SG	2.816%	1,083,895,481	2,544,273	(922,536)	1,082,972,945	2,542,108	(922,536)	1,082,050,408	2,539,944	(922,536)	1,081,127,872	2,537,779	(922,536)	1,080,205,335
Post-merger	SG	3.707%	4,576,414,471	14,144,656	(1,609,916)	4,576,804,555	14,139,474	(2,197,507)	4,574,607,048	14,133,594	4,514,577	4,579,121,624	14,137,173	6,418,887	4,585,540,511
Geothermal - Blundell	SG	3.707%	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866
Pollution Control Equipment	SG	3.707%	51,785,549	159,510	-	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549
Pollution Control Equipment	SG	2.816%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.744%	368,199	842	-	368,199	842	-	368,199	842	-	368,199	842	-	368,199
Post-merger	SG	2.744%	553,729,299	1,265,502	93,528	553,822,827	1,266,504	1,168,275	554,991,101	1,267,947	94,005	555,085,106	1,269,390	93,528	555,178,634
Total Steam Plant			7,316,118,104	20,712,005	(3,025,666)	7,313,092,438	20,704,664	(2,538,511)	7,310,553,927	20,696,618	3,099,304	7,313,653,231	20,698,031	5,003,137	7,318,656,368
Hydro Production Plant:															
Pre-merger Pacific	SG	2.309%	184,489,432	354,989	(59,146)	184,430,286	354,875	(59,146)	184,371,140	354,761	(59,146)	184,311,994	354,647	(59,146)	184,252,848
Pre-merger Utah	SG	3.238%	41,613,930	112,313	(16,841)	41,597,088	112,268	(16,841)	41,580,247	112,222	(16,841)	41,563,406	112,177	(16,841)	41,546,565
Post-merger	SG-P	2.592%	600,072,440	1,296,202	(164,346)	599,908,094	1,295,939	17,855	599,925,950	1,295,781	92,086	600,018,035	1,295,900	11,932,384	611,950,420
Post-merger	SG-U	4.579%	135,033,968	515,587	2,168,251	137,202,219	519,444	(147,211)	137,055,008	523,300	(124,054)	136,930,954	522,782	1,718,666	138,649,620
Klamath		8.612%	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867	645,576	-	89,955,867
Total Hydro Plant			1,051,165,638	2,924,667	1,927,917	1,053,093,555	2,928,102	(205,343)	1,052,888,212	2,931,641	(107,955)	1,052,780,257	2,931,083	13,575,063	1,066,355,319
Other Production Plant:															
Pre-merger Utah	SG	0.000%	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129
Post-merger	SG	2.946%	1,917,716,169	4,707,809	(903,794)	1,916,812,374	4,707,056	(2,174,930)	1,914,637,445	4,703,277	(2,174,930)	1,912,462,515	4,697,937	(2,174,930)	1,910,287,585
Post-merger Wind	SG-W	3.305%	2,037,136,877	5,609,010	662,824	2,037,799,701	5,610,848	645,681	2,038,445,382	5,612,650	719,209	2,039,164,591	5,614,529	763,734	2,039,928,325
Post-merger	SG	3.807%	88,034,446	272,116	(64,589)	87,969,857	279,221	(64,589)	87,905,268	279,016	(64,589)	87,840,679	278,811	(64,589)	87,776,089
Total Other Plant			4,043,122,621	10,588,935	(305,560)	4,042,817,061	10,597,126	(1,593,838)	4,041,223,224	10,594,943	(1,520,310)	4,039,702,914	10,591,278	(1,475,785)	4,038,227,129
Transmission Plant:															
Pre-merger Pacific	SG	1.753%	485,724,106	709,811	(217,232)	485,506,874	709,493	(217,232)	485,289,643	709,176	(217,232)	485,072,411	708,858	(217,232)	484,855,179
Pre-merger Utah	SG	1.715%	630,732,798	901,505	(359,882)	630,372,916	900,991	(359,882)	630,013,034	900,477	(359,882)	629,653,152	899,963	(359,882)	629,293,269
Post-merger	SG	1.748%	5,183,149,022	7,542,892	6,777,746	5,189,926,768	7,553,787	6,274,301	5,196,201,069	7,563,291	13,302,327	5,209,503,396	7,577,547	70,869,982	5,280,373,378
Total Transmission Plant			6,299,605,927	9,154,208	6,200,632	6,305,806,559	9,164,271	5,697,187	6,311,503,745	9,172,944	12,725,213	6,324,228,958	9,186,368	70,292,868	6,394,521,827
Distribution Plant:															
California	CA	2.659%	268,831,963	593,283	2,193,691	271,025,654	598,107	1,772,200	272,797,854	602,501	1,271,997	274,069,851	605,873	539,928	274,609,779
Oregon	OR	2.519%	2,091,512,090	4,377,578	12,129,605	2,103,641,695	4,402,304	17,765,098	2,121,406,793	4,433,675	19,090,200	2,140,496,994	4,472,350	12,323,589	2,152,820,582
Washington	WA	2.777%	507,487,399	1,173,518	945,483	508,432,882	1,175,642	1,007,845	509,440,727	1,177,903	878,958	510,319,685	1,180,086	742,897	511,062,583
Eastern Wyoming	WYP	2.951%	612,978,887	1,503,847	1,495,855	614,474,742	1,509,344	1,489,487	615,964,229	1,513,015	1,274,451	617,238,680	1,516,414	2,670,828	619,909,508
Utah	UT	2.606%	2,948,955,686	6,395,445	8,613,872	2,957,569,557	6,413,161	10,235,254	2,967,804,812	6,433,627	8,691,918	2,976,496,729	6,454,178	7,464,908	2,983,961,637
Idaho	ID	2.708%	351,570,114	792,138	1,120,685	352,690,799	794,540	1,082,477	353,773,276	797,025	927,457	354,700,733	799,293	884,743	355,585,476
Western Wyoming	WYU	2.985%	128,901,565	320,673	(23,571)	128,877,994	320,614	(23,571)	128,854,423	320,555	(23,571)	128,830,851	320,497	(23,571)	128,807,280
Total Distribution Plant			6,910,237,703	15,156,480	26,475,620	6,936,713,323	15,213,712	33,328,790	6,970,042,113	15,278,301	32,111,410	7,002,153,523	15,348,691	24,603,321	7,026,756,844
General Plant:															
California	CA	2.307%	18,558,566	35,508	216,640	18,775,205	35,889	226,776	19,001,982	36,316	98,300	19,100,282	36,628	59,178	19,159,460
Oregon	OR	2.591%	217,832,689	470,690	2,606,326	220,439,015	473,211	1,425,485	221,864,500	477,565	(63,652)	221,800,848	479,035	149,235	221,950,083
Washington	WA	2.655%	44,294,838	98,086	613	44,295,451	98,004	105,507	44,400,958	98,121	(47,592)	44,353,366	98,185	9,413	44,362,780
Eastern Wyoming	WYP	2.851%	71,877,474	168,428	317,603	72,195,077	171,129	208,884	72,403,962	171,754	317,603	72,721,565	172,379	456,911	73,178,476
Utah	UT	2.227%	224,101,554	415,466	933,402	225,034,956	416,764	562,038	225,596,995	418,151	933,402	226,530,397	419,539	1,401,871	227,932,268
Idaho	ID	2.265%	43,448,880	81,908	191,035	43,639,916	82,196	130,851	43,770,767	82,500	191,035	43,961,802	82,804	267,576	44,229,379
Western Wyoming	WYU	2.325%	16,075,503	31,168	(26,453)	16,049,050	31,117	(26,453)	16,022,597	31,065	(26,453)	15,996,144	31,014	(26,453)	15,969,691
Pre-merger Pacific	SG	2.106%	986,769	1,764	(37,204)	949,565	1,699	(37,204)	912,361	1,634	(37,204)	875,157	1,568	(37,204)	837,953
Pre-merger Utah	SG	1.699%	3,764,063	5,360	(41,141)	3,722,922	5,302	(41,141)	3,681,781	5,243	(41,141)	3,640,640	5,185	(41,141)	3,599,499
Post-merger	SG	3.494%	267,449,553	779,147	(226,805)	267,222,748	778,442	(230,867)	266,991,881	777,775	(127,885)	266,863,996	777,253	(268,193)	266,595,803
General Office	SO	5.022%	285,457,470	1,193,832	663,975	286,121,445	1,195,950	739,807	286,861,252	1,198,887	1,447,025	288,308,276	1,203,463	52,153	288,360,430
General Office	SG	3.154%	4,353,762	11,454	(8,254)	4,345,508	11,432	(8,254)	4,337,254	11,411	(8,254)	4,329,000	11,389	(8,254)	4,320,746
General Office	SG	3.686%	219,021	673	(13)	219,008	673	(13)	218,995	673	(13)	218,982	673	(13)	218,968
Customer Service	CN	5.729%	16,754,475	80,398	(173,616)	16,580,859	79,569	(173,616)	16,407,243	78,740	(173,616)	16,233,627	77,911	(173,616)	16,060,011
Fuel Related	SE	3.099%	3,607,314	9,319	(1,614)	3,605,701	9,315	(1,614)	3,604,087	9,311	(1,614)	3,602,474	9,306	(1,614)	3,600,860
Total General Plant			1,218,781,932	3,383,199	4,414,495	1,223,196,427	3,390,691	2,880,187	1,226,076,614	3,399,146	2,459,942	1,228,536,555	3,406,334	1,839,851	1,230,376,406
Mining Plant:															
Coal Mine	SE	0.000%	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828
Total Mining Plant			1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828
Total Depreciation Expense			26,840,886,753	61,919,495	35,687,437	26,876,574,191	61,998,566	37,568,472	26,914,142,663	62,073,593	48,767,603	26,962,910,265	62,161,785	113,838,455	27,076,748,720

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance Jul 2018	Depreciation Expense Jul 2018	Adjustments	Adjusted EPIS Balance Aug 2018	Depreciation Expense Aug 2018	Adjustments	Adjusted EPIS Balance Sep 2018	Depreciation Expense Sep 2018	Adjustments	Adjusted EPIS Balance Oct 2018	Depreciation Expense Oct 2018	Adjustments	Adjusted EPIS Balance Nov 2018
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	472,341	-	-	472,341	-	-	472,341	-	-	472,341	-	-	472,341
Customer Service	CN	3.687%	144,925,772	445,290	(845)	144,924,928	445,288	(845)	144,924,083	445,285	(845)	144,923,239	445,283	(845)	144,922,394
Pre-merger Utah	SG	2.743%	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.471%	4,351,503	1,706	(33)	4,351,469	1,706	(33)	4,351,436	1,706	(33)	4,351,402	1,706	(33)	4,351,369
Oregon	OR	0.284%	4,621,532	1,095	(198)	4,621,335	1,095	513,091	5,134,426	1,156	(198)	5,134,228	1,216	(198)	5,134,031
Fuel Related	SE	18.936%	(791,181)	(11,996)	(61,987)	(853,168)	(12,974)	(61,987)	(915,155)	(13,952)	(61,987)	(977,142)	(14,930)	(61,987)	(1,039,130)
Post-merger	SG	4.386%	157,483,501	576,287	(381,862)	157,101,640	574,891	(381,862)	156,719,778	573,496	(381,862)	156,337,916	572,100	(381,862)	155,956,055
Hydro Relicensing	SG-P	2.597%	98,535,949	213,289	(13,350)	98,522,600	213,260	(13,350)	98,509,250	213,232	(13,350)	98,495,900	213,203	(13,350)	98,482,551
Hydro Relicensing	SG-U	3.331%	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363
General Office	SO	4.567%	383,475,208	1,460,156	(422,477)	383,052,732	1,458,549	589,874	383,642,606	1,458,867	88,561	383,731,167	1,460,158	1,100,816	384,831,983
Utah	UT	12.804%	(28,115,711)	(299,982)	(1,035)	(28,116,746)	(299,993)	(1,035)	(28,117,780)	(300,005)	(1,035)	(28,118,815)	(300,016)	(1,035)	(28,119,850)
Washington	WA	0.000%	2,020,811	-	(33)	2,020,777	-	(33)	2,020,744	-	(33)	2,020,710	-	(33)	2,020,677
Eastern Wyoming	WYP	0.331%	896,907	249	(13,440)	883,467	245	(13,440)	870,027	242	(13,440)	856,587	238	(13,440)	843,147
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		10.977%	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750
Total Intangible Plant			851,778,739	3,090,899	(895,259)	850,883,480	3,086,871	630,381	851,513,861	3,084,830	(384,221)	851,129,640	3,083,762	628,034	851,757,674
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.118%	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483
Other Production Plant:															
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	9.177%	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	4.591%	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771
General Office	SO	6.898%	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033
Utah	UT	3.892%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702
Washington	WA	3.230%	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301
Eastern Wyoming	WYP	2.302%	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850
Total Amortization			887,475,072	3,199,125	(895,259)	886,579,813	3,195,097	630,381	887,210,194	3,193,057	(384,221)	886,825,973	3,191,988	628,034	887,454,007
Total Depreciation & Amortization			27,728,361,826	65,118,620	34,792,179	27,763,154,004	65,193,663	38,198,853	27,801,352,857	65,266,650	48,383,381	27,849,736,238	65,353,773	114,466,489	27,964,202,728

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Depreciation Expense Nov 2018	Adjustments	Adjusted EPIS Balance Dec 2018	Depreciation Expense Dec 2018	Adjustments	Adjusted EPIS Balance Jan 2019	Depreciation Expense Jan 2019	Adjustments	Adjusted EPIS Balance Feb 2019	Depreciation Expense Feb 2019	Adjustments	Adjusted EPIS Balance Mar 2019	Depreciation Expense Mar 2019
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	SG	2.953%	2,504,858	(586,742)	1,016,958,531	2,503,414	(586,742)	1,016,371,790	2,501,970	(586,742)	1,015,785,048	2,500,526	(586,742)	1,015,198,307	2,499,082
Pre-merger Utah	SG	2.816%	2,535,615	(922,536)	1,079,282,799	2,533,450	(81,617,931)	997,664,868	2,436,616	(922,536)	996,742,332	2,339,782	(922,536)	995,819,795	2,337,617
Post-merger	SG	3.707%	14,154,058	22,657,899	4,608,198,410	14,198,965	(134,001,541)	4,474,196,869	14,027,004	(2,708,830)	4,471,488,039	13,815,866	(3,258,381)	4,468,229,658	13,806,650
Geothermal - Blundell	SG	3.707%	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589
Pollution Control Equipment	SG	3.707%	159,957	-	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549	159,957
Pollution Control Equipment	SG	2.816%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.744%	842	-	368,199	842	-	368,199	842	-	368,199	842	-	368,199	842
Post-merger	SG	2.744%	1,269,605	1,666,469	556,845,104	1,271,617	(193,480)	556,651,624	1,273,301	(193,480)	556,458,144	1,272,859	(193,480)	556,264,663	1,272,417
Total Steam Plant			20,711,523	22,815,090	7,341,471,458	20,754,834	(216,399,693)	7,125,071,765	20,486,279	(4,411,588)	7,120,660,177	20,176,421	(4,961,140)	7,115,699,037	20,163,154
Hydro Production Plant:															
Pre-merger Pacific	SG	2.309%	354,533	(59,146)	184,193,702	354,420	(59,146)	184,134,556	354,306	(59,146)	184,075,410	354,192	(59,146)	184,016,264	354,078
Pre-merger Utah	SG	3.238%	112,131	(16,841)	41,529,723	112,086	(16,841)	41,512,882	112,041	(16,841)	41,496,041	111,995	(16,841)	41,479,200	111,950
Post-merger	SG-P	2.592%	1,308,886	6,476,747	618,427,167	1,328,767	1,584,090	620,011,256	1,337,473	(220,091)	619,791,165	1,338,946	(26,212)	619,764,953	1,338,680
Post-merger	SG-U	4.579%	525,825	304,364	138,953,984	529,685	(147,211)	138,806,773	529,985	(147,211)	138,659,562	529,423	(147,211)	138,512,351	528,861
Klamath		8.612%	645,576	515,895	90,471,762	647,428	-	90,471,762	649,279	-	90,471,762	649,279	-	90,471,762	649,279
Total Hydro Plant			2,946,952	7,221,019	1,073,576,338	2,972,385	1,360,891	1,074,937,230	2,983,083	(443,289)	1,074,493,941	2,983,835	(249,410)	1,074,244,530	2,982,848
Other Production Plant:															
Pre-merger Utah	SG	0.000%	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-
Post-merger	SG	2.946%	4,692,597	(913,975)	1,909,373,610	4,688,806	(2,171,225)	1,907,202,386	4,685,018	(2,171,225)	1,905,031,161	4,679,688	23,769,908	1,928,801,069	4,706,201
Post-merger Wind	SG-W	3.305%	5,616,571	1,955,082	2,041,883,407	5,620,315	198,297	2,042,081,704	5,623,280	200,233	2,042,281,937	5,623,829	202,297	2,042,484,234	5,624,383
Post-merger	SG	3.807%	278,607	(64,589)	87,711,500	278,402	(64,351)	87,647,149	278,197	(64,351)	87,582,799	277,993	(64,351)	87,518,448	277,789
Total Other Plant			10,587,775	976,518	4,039,203,647	10,587,522	(2,037,278)	4,037,166,369	10,586,495	(2,035,342)	4,035,131,027	10,581,509	23,907,854	4,059,039,881	10,608,373
Transmission Plant:															
Pre-merger Pacific	SG	1.753%	708,541	(217,232)	484,637,947	708,224	(217,232)	484,420,716	707,906	(217,232)	484,203,484	707,589	(217,232)	483,986,252	707,271
Pre-merger Utah	SG	1.715%	899,448	(359,882)	628,933,387	898,934	(359,882)	628,573,505	898,420	(359,882)	628,213,623	897,906	(359,882)	627,853,740	897,391
Post-merger	SG	1.748%	7,638,843	19,245,013	5,299,618,391	7,704,465	1,806,870	5,301,425,261	7,719,796	3,603,276	5,305,028,537	7,723,735	3,031,509	5,308,060,046	7,728,567
Total Transmission Plant			9,246,832	18,667,899	6,413,189,725	9,311,623	1,229,756	6,414,419,482	9,326,122	3,026,162	6,417,445,643	9,329,230	2,454,395	6,419,900,039	9,333,230
Distribution Plant:															
California	CA	2.659%	607,881	2,093,360	276,703,139	610,798	261,174	276,964,313	613,407	295,584	277,259,896	614,023	345,466	277,605,364	614,734
Oregon	OR	2.519%	4,505,315	10,678,041	2,163,498,624	4,529,453	6,236,047	2,169,734,670	4,547,202	6,225,694	2,175,960,364	4,560,279	7,000,068	2,182,960,432	4,574,158
Washington	WA	2.777%	1,181,963	1,071,628	512,134,210	1,184,063	621,924	512,756,134	1,186,022	641,645	513,397,779	1,187,485	799,951	514,197,730	1,189,153
Eastern Wyoming	WYP	2.951%	1,521,265	7,413,871	627,323,378	1,533,666	858,524	628,181,902	1,543,838	891,175	629,073,078	1,545,989	1,077,462	630,150,540	1,548,410
Utah	UT	2.606%	6,471,721	9,920,093	2,993,881,730	6,490,597	5,617,262	2,999,498,992	6,507,467	5,812,063	3,005,311,055	6,519,877	6,361,294	3,011,672,350	6,533,094
Idaho	ID	2.708%	801,337	1,825,771	357,411,247	804,395	994,354	358,405,601	807,577	1,060,115	359,465,716	809,895	1,272,390	360,738,106	812,526
Western Wyoming	WYU	2.985%	320,438	(23,571)	128,783,708	320,379	(23,571)	128,760,137	320,321	(23,571)	128,736,566	320,262	(23,571)	128,712,994	320,204
Total Distribution Plant			15,409,920	32,979,192	7,059,736,036	15,473,351	14,565,714	7,074,301,750	15,525,834	14,902,705	7,089,204,455	15,557,810	16,833,060	7,106,037,516	15,592,279
General Plant:															
California	CA	2.307%	36,780	241,037	19,400,497	37,068	(18,631)	19,381,866	37,282	(19,030)	19,362,836	37,246	(7,416)	19,355,420	37,220
Oregon	OR	2.591%	479,128	4,430,131	226,380,214	484,072	(327,878)	226,052,336	488,501	(323,950)	225,728,386	487,797	(241,259)	225,487,127	487,187
Washington	WA	2.655%	98,143	368,416	44,731,196	98,561	(91,828)	44,639,368	98,867	(90,604)	44,548,764	98,665	(73,329)	44,475,435	98,484
Eastern Wyoming	WYP	2.851%	173,299	598,945	73,777,421	174,553	287,005	74,064,426	175,606	64,003	74,128,430	176,023	94,235	74,222,665	176,211
Utah	UT	2.227%	421,706	1,874,054	229,806,323	424,746	1,009,706	230,816,029	427,422	279,729	231,095,758	428,618	375,747	231,471,505	429,226
Idaho	ID	2.265%	83,236	345,166	44,574,545	83,815	257,494	44,832,039	84,383	138,122	44,970,161	84,757	154,139	45,124,300	85,033
Western Wyoming	WYU	2.325%	30,963	(26,453)	15,943,238	30,912	(26,453)	15,916,784	30,860	(26,453)	15,890,331	30,809	(26,453)	15,863,878	30,758
Pre-merger Pacific	SG	2.106%	1,503	(37,204)	800,749	1,438	(37,204)	763,544	1,373	(37,204)	726,340	1,307	(37,204)	689,136	1,242
Pre-merger Utah	SG	1.699%	5,127	(41,141)	3,558,358	5,069	(41,141)	3,517,217	5,010	(41,141)	3,476,076	4,952	(41,141)	3,434,935	4,894
Post-merger	SG	3.494%	776,676	1,375,078	267,970,881	778,288	(229,129)	267,741,752	779,956	(286,110)	267,455,642	779,206	(281,814)	267,173,828	778,379
General Office	SO	5.022%	1,206,600	2,073,454	290,433,883	1,211,048	(247,640)	290,186,243	1,214,868	(228,578)	289,957,665	1,213,871	1,319,998	291,277,663	1,216,155
General Office	SG	3.154%	11,367	(8,254)	4,312,492	11,346	(8,254)	4,304,238	11,324	(8,254)	4,295,984	11,302	(8,254)	4,287,730	11,281
General Office	SG	3.686%	673	(13)	218,955	673	(13)	218,942	673	(13)	218,929	673	(13)	218,915	673
Customer Service	CN	5.729%	77,082	(173,616)	15,886,395	76,254	(173,616)	15,712,780	75,425	(173,616)	15,539,164	74,596	(173,616)	15,365,548	73,767
Fuel Related	SE	3.099%	9,302	(1,614)	3,599,246	9,298	(1,614)	3,597,633	9,294	(1,614)	3,596,019	9,290	(1,614)	3,594,406	9,286
Total General Plant			3,411,586	11,017,988	1,241,394,394	3,427,139	350,805	1,241,745,198	3,440,844	(754,711)	1,240,990,487	3,439,113	1,052,006	1,242,042,493	3,439,795
Mining Plant:															
Coal Mine	SE	0.000%	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-
Total Mining Plant			-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-
Total Depreciation Expense			62,314,588	93,677,706	27,170,426,427	62,526,854	(200,929,805)	26,969,496,622	62,348,656	10,283,936	26,979,780,557	62,067,917	39,036,766	27,018,817,323	62,119,678

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Depreciation Expense Nov 2018	Adjustments	Adjusted EPIS Balance Dec 2018	Depreciation Expense Dec 2018	Adjustments	Adjusted EPIS Balance Jan 2019	Depreciation Expense Jan 2019	Adjustments	Adjusted EPIS Balance Feb 2019	Depreciation Expense Feb 2019	Adjustments	Adjusted EPIS Balance Mar 2019	Depreciation Expense Mar 2019
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	-	-	472,341	-	-	472,341	-	-	472,341	-	-	472,341	-
Customer Service	CN	3.687%	445,280	(845)	144,921,550	445,277	(845)	144,920,705	445,275	(845)	144,919,860	445,272	(845)	144,919,016	445,270
Pre-merger Utah	SG	2.743%	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.471%	1,706	(33)	4,351,335	1,706	(33)	4,351,302	1,706	(33)	4,351,269	1,706	(33)	4,351,235	1,706
Oregon	OR	0.284%	1,216	(198)	5,133,833	1,216	(198)	5,133,635	1,216	(198)	5,133,438	1,216	(198)	5,133,240	1,216
Fuel Related	SE	18.936%	(15,909)	(61,987)	(1,101,117)	(16,887)	(61,987)	(1,163,104)	(17,865)	(61,987)	(1,225,091)	(18,843)	(61,987)	(1,287,079)	(19,821)
Post-merger	SG	4.386%	570,704	(381,862)	155,574,193	569,309	(381,862)	155,192,331	567,913	(381,862)	154,810,470	566,517	(381,862)	154,428,608	565,122
Hydro Relicensing	SG-P	2.597%	213,174	(13,350)	98,469,201	213,145	(13,350)	98,455,851	213,116	(13,350)	98,442,502	213,087	(13,350)	98,429,152	213,058
Hydro Relicensing	SG-U	3.331%	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511
General Office	SO	4.567%	1,462,421	4,366,151	389,198,134	1,472,824	(918,587)	388,279,547	1,479,384	(1,025,226)	387,254,321	1,475,685	(727,140)	386,527,181	1,472,351
Utah	UT	12.804%	(300,027)	(1,035)	(28,120,884)	(300,038)	(1,035)	(28,121,919)	(300,049)	(1,035)	(28,122,954)	(300,060)	(1,035)	(28,123,988)	(300,071)
Washington	WA	0.000%	-	(33)	2,020,643	-	(33)	2,020,610	-	(33)	2,020,577	-	(33)	2,020,543	-
Eastern Wyoming	WYP	0.331%	234	(13,440)	829,708	231	(13,440)	816,268	227	(13,440)	802,828	223	(13,440)	789,388	219
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		10.977%	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918
Total Intangible Plant			3,083,605	3,893,369	855,651,042	3,091,587	(1,391,369)	854,259,673	3,095,727	(1,498,008)	852,761,665	3,089,608	(1,199,922)	851,561,743	3,083,854
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.118%	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360
Other Production Plant:															
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	9.177%	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	4.591%	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027
Idaho	ID	0.000%	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-
General Office	SO	6.898%	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331
Utah	UT	3.892%	61	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61
Washington	WA	3.230%	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416
Eastern Wyoming	WYP	2.302%	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866
Total Amortization			3,191,831	3,893,369	891,347,376	3,199,814	(1,391,369)	889,956,007	3,203,953	(1,498,008)	888,457,999	3,197,835	(1,199,922)	887,258,076	3,192,080
Total Depreciation & Amortization			65,506,419	97,571,075	28,061,773,802	65,726,667	(202,321,174)	27,859,452,628	65,552,610	8,785,928	27,868,238,556	65,265,752	37,836,844	27,906,075,400	65,311,758

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjustments	Adjusted EPIS Balance Apr 2019	Depreciation Expense Apr 2019	Adjustments	Adjusted EPIS Balance May 2019	Depreciation Expense May 2019	Adjustments	Adjusted EPIS Balance Jun 2019	Depreciation Expense Jun 2019	Adjustments	Adjusted EPIS Balance Jul 2019	Depreciation Expense Jul 2019	Adjustments
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	SG	2.953%	(586,742)	1,014,611,565	2,497,638	(586,742)	1,014,024,823	2,496,194	(586,742)	1,013,438,082	2,494,750	(586,742)	1,012,851,340	2,493,306	(586,742)
Pre-merger Utah	SG	2.816%	(922,536)	994,897,259	2,335,453	(922,536)	993,974,722	2,333,288	(922,536)	993,052,186	2,331,123	(922,536)	992,129,649	2,328,959	(922,536)
Post-merger	SG	3.707%	10,565,284	4,478,794,942	13,817,935	(1,496,460)	4,477,298,482	13,831,941	40,315,714	4,517,614,195	13,891,894	(1,278,211)	4,516,335,984	13,952,185	645,615
Geothermal - Blundell	SG	3.707%	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-
Pollution Control Equipment	SG	3.707%	-	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549	159,957	-
Pollution Control Equipment	SG	2.816%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.744%	-	368,199	842	-	368,199	842	-	368,199	842	-	368,199	842	-
Post-merger	SG	2.744%	(193,480)	556,071,183	1,271,974	(193,480)	555,877,703	1,271,532	(193,480)	555,684,223	1,271,089	(193,480)	555,490,743	1,270,647	(193,480)
Total Steam Plant			8,862,526	7,124,561,563	20,170,388	(3,199,218)	7,121,362,345	20,180,343	38,612,955	7,159,975,301	20,236,245	(2,980,969)	7,156,994,331	20,292,484	(1,057,143)
Hydro Production Plant:															
Pre-merger Pacific	SG	2.309%	(59,146)	183,957,118	353,965	(59,146)	183,897,972	353,851	(59,146)	183,838,827	353,737	(59,146)	183,779,681	353,623	(59,146)
Pre-merger Utah	SG	3.238%	(16,841)	41,462,358	111,904	(16,841)	41,445,517	111,859	(16,841)	41,428,676	111,813	(16,841)	41,411,834	111,768	(16,841)
Post-merger	SG-P	2.592%	(159,013)	619,605,939	1,338,480	(222,013)	619,383,926	1,338,068	48,559	619,432,485	1,337,881	(185,179)	619,247,305	1,337,733	(222,136)
Post-merger	SG-U	4.579%	(147,211)	138,365,141	528,299	(147,211)	138,217,930	527,738	(147,211)	138,070,719	527,176	2,761,750	140,832,469	532,165	(97,989)
Klamath		8.612%	-	90,471,762	649,279	-	90,471,762	649,279	-	90,471,762	649,279	-	90,471,762	649,279	-
Total Hydro Plant			(382,212)	1,073,862,319	2,981,927	(445,211)	1,073,417,107	2,980,794	(174,639)	1,073,242,468	2,979,886	2,500,584	1,075,743,052	2,984,568	(396,113)
Other Production Plant:															
Pre-merger Utah	SG	0.000%	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	2.946%	(2,171,225)	1,926,629,845	4,732,715	(2,171,225)	1,924,458,620	4,727,384	(1,605,238)	1,922,853,382	4,722,748	7,781,635	1,930,635,017	4,730,330	1,147,808
Post-merger Wind	SG-W	3.305%	204,092	2,042,688,326	5,624,942	205,835	2,042,894,160	5,625,507	207,335	2,043,101,495	5,626,076	208,808	2,043,310,303	5,626,649	210,158
Post-merger	SG	3.807%	(6,305)	87,512,143	277,677	(6,454)	87,505,688	277,656	(64,351)	87,441,338	277,544	4,659,176	92,100,513	284,833	(64,351)
Total Other Plant			(1,973,438)	4,057,065,443	10,635,334	(1,971,844)	4,055,093,598	10,630,547	(1,462,254)	4,053,631,345	10,626,368	12,649,618	4,066,280,963	10,641,812	1,293,615
Transmission Plant:															
Pre-merger Pacific	SG	1.753%	(217,232)	483,769,020	706,954	(217,232)	483,551,788	706,637	(217,232)	483,334,557	706,319	(217,232)	483,117,325	706,002	(217,232)
Pre-merger Utah	SG	1.715%	(359,882)	627,493,858	896,877	(359,882)	627,133,976	896,363	(359,882)	626,774,094	895,849	(359,882)	626,414,211	895,335	(359,882)
Post-merger	SG	1.748%	3,824,183	5,311,884,230	7,733,559	11,690,697	5,323,574,927	7,744,857	5,802,810	5,329,377,738	7,757,596	3,910,020	5,333,287,758	7,764,669	4,672,027
Total Transmission Plant			3,247,069	6,423,147,108	9,337,390	11,113,583	6,434,260,691	9,347,857	5,225,696	6,439,486,389	9,359,764	3,332,906	6,442,819,294	9,366,005	4,094,913
Distribution Plant:															
California	CA	2.659%	398,890	278,004,253	615,558	403,141	278,407,395	616,447	418,668	278,826,063	617,357	357,956	279,184,019	618,216	386,808
Oregon	OR	2.519%	7,237,442	2,190,197,874	4,589,098	6,878,915	2,197,076,790	4,603,912	11,436,653	2,208,513,443	4,623,132	9,549,577	2,218,063,020	4,645,154	10,034,992
Washington	WA	2.777%	914,921	515,112,651	1,191,137	863,838	515,976,489	1,193,196	897,051	516,873,540	1,195,234	895,229	517,768,769	1,197,308	937,959
Eastern Wyoming	WYP	2.951%	1,140,128	631,290,668	1,551,137	1,494,944	632,785,612	1,554,377	1,367,290	634,152,902	1,557,897	1,222,918	635,375,820	1,561,082	1,383,891
Utah	UT	2.606%	6,743,007	3,018,415,357	6,547,323	11,226,935	3,029,642,292	6,566,834	8,449,636	3,038,091,928	6,588,198	7,349,600	3,045,441,528	6,605,353	7,989,529
Idaho	ID	2.708%	1,917,231	362,655,337	816,125	2,557,199	365,212,536	821,173	2,670,205	367,882,742	827,070	4,535,601	372,418,343	835,200	4,649,110
Western Wyoming	WYU	2.985%	(23,571)	128,689,423	320,145	(23,571)	128,665,852	320,086	(23,571)	128,642,280	320,028	(23,571)	128,618,709	319,969	(23,571)
Total Distribution Plant			18,328,049	7,124,365,564	15,630,523	23,401,401	7,147,766,966	15,676,025	25,215,933	7,172,982,898	15,728,916	23,887,309	7,196,870,208	15,782,283	25,358,717
General Plant:															
California	CA	2.307%	30,991	19,386,411	37,243	(1,915)	19,384,496	37,271	13,464	19,397,960	37,282	(11,867)	19,386,094	37,284	18,645
Oregon	OR	2.591%	131,693	225,618,820	487,069	(167,747)	225,451,073	487,030	(18,155)	225,432,918	486,829	70,405	225,503,323	486,886	385,669
Washington	WA	2.655%	3,006	44,478,441	96,406	(58,659)	44,419,782	98,345	(28,032)	44,391,750	98,249	(80,756)	44,310,994	98,128	(16,427)
Eastern Wyoming	WYP	2.851%	91,878	74,314,543	176,432	175,504	74,490,047	176,749	289,362	74,779,409	177,301	147,629	74,927,038	177,820	287,005
Utah	UT	2.227%	370,976	231,842,482	429,919	644,718	232,487,199	430,862	1,014,558	233,501,758	432,401	553,471	234,055,228	433,856	1,009,788
Idaho	ID	2.265%	252,700	45,377,001	85,417	430,340	45,807,340	86,061	491,121	46,298,462	86,931	780,826	47,079,287	88,132	855,433
Western Wyoming	WYU	2.325%	(26,453)	15,837,425	30,707	(26,453)	15,810,972	30,655	(26,453)	15,784,519	30,604	(26,453)	15,758,066	30,553	(26,453)
Pre-merger Pacific	SG	2.106%	(37,204)	651,932	1,177	(37,204)	614,728	1,111	(37,204)	577,524	1,046	(37,204)	540,320	981	(37,204)
Pre-merger Utah	SG	1.699%	(41,141)	3,393,795	4,835	(41,141)	3,352,654	4,777	(41,141)	3,311,513	4,719	(41,141)	3,270,372	4,661	(41,141)
Post-merger	SG	3.494%	(261,281)	266,912,547	777,589	(214,454)	266,698,093	776,896	(175,934)	266,522,159	776,328	(248,195)	266,273,964	775,710	(257,692)
General Office	SO	5.022%	975,637	292,253,300	1,220,958	928,004	293,181,304	1,224,941	2,763,693	295,944,997	1,232,666	788,610	296,733,607	1,240,098	1,219,985
General Office	SG	3.154%	(8,254)	4,279,476	11,259	(8,254)	4,271,222	11,237	(8,254)	4,262,968	11,216	(8,254)	4,254,714	11,194	(8,254)
General Office	SG	3.686%	(13)	218,902	672	(13)	218,889	672	(13)	218,876	672	(13)	218,862	672	(13)
Customer Service	CN	5.729%	(173,616)	15,191,932	72,938	(173,616)	15,018,316	72,109	(173,616)	14,844,700	71,281	(173,616)	14,671,085	70,452	(173,616)
Fuel Related	SE	3.099%	(1,614)	3,592,792	9,261	(1,614)	3,591,178	9,277	(1,614)	3,589,565	9,273	(1,614)	3,587,951	9,269	(1,614)
Total General Plant			1,307,306	1,243,349,799	3,443,903	1,447,496	1,244,797,295	3,447,996	4,061,782	1,248,859,078	3,456,798	1,711,827	1,250,570,905	3,465,696	3,214,112
Mining Plant:															
Coal Mine	SE	0.000%	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant			-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Depreciation Expense			29,389,301	27,048,206,624	62,199,464	30,346,207	27,078,552,831	62,263,561	71,479,474	27,150,032,305	62,387,977	41,101,276	27,191,133,581	62,532,849	32,508,101

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjustments	Adjusted EPIS Balance Apr 2019	Depreciation Expense Apr 2019	Adjustments	Adjusted EPIS Balance May 2019	Depreciation Expense May 2019	Adjustments	Adjusted EPIS Balance Jun 2019	Depreciation Expense Jun 2019	Adjustments	Adjusted EPIS Balance Jul 2019	Depreciation Expense Jul 2019	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	-	472,341	-	-	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	3.687%	(845)	144,918,171	445,267	(845)	144,917,327	445,264	(845)	144,916,482	445,262	(845)	144,915,638	445,259	(845)
Pre-merger Utah	SG	2.743%	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.471%	(33)	4,351,202	1,706	(33)	4,351,168	1,706	(33)	4,351,135	1,706	(33)	4,351,101	1,706	(33)
Oregon	OR	0.284%	(198)	5,133,042	1,216	(198)	5,132,845	1,216	(198)	5,132,647	1,216	(198)	5,132,449	1,216	(198)
Fuel Related	SE	18.936%	(61,987)	(1,349,066)	(20,799)	(61,987)	(1,411,053)	(21,778)	(61,987)	(1,473,040)	(22,756)	(61,987)	(1,535,028)	(23,734)	(61,987)
Post-merger	SG	4.386%	(381,862)	154,046,746	563,726	(381,862)	153,664,884	562,330	(381,862)	153,283,023	560,935	(381,862)	152,901,161	559,539	(381,862)
Hydro Relicensing	SG-P	2.597%	(13,350)	98,415,802	213,029	(13,350)	98,402,453	213,000	(13,350)	98,389,103	212,972	(13,350)	98,375,753	212,943	(13,350)
Hydro Relicensing	SG-U	3.331%	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-
General Office	SO	4.567%	(515,245)	386,011,937	1,469,987	(727,065)	385,284,871	1,467,623	7,945,738	393,230,610	1,481,358	(429,302)	392,801,308	1,495,661	(429,476)
Utah	UT	12.804%	(1,035)	(28,125,023)	(300,082)	(1,035)	(28,126,058)	(300,093)	(1,035)	(28,127,093)	(300,104)	(1,035)	(28,128,127)	(300,115)	(1,035)
Washington	WA	0.000%	(33)	2,020,510	-	(33)	2,020,476	-	(33)	2,020,443	-	(33)	2,020,409	-	(33)
Eastern Wyoming	WYP	0.331%	(13,440)	775,948	216	(13,440)	762,508	212	(13,440)	749,068	208	(13,440)	735,629	205	(13,440)
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		10.977%	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-
Total Intangible Plant			(988,027)	850,573,716	3,079,069	(1,199,848)	849,373,868	3,074,285	7,472,956	856,846,824	3,085,601	(902,084)	855,944,740	3,097,483	(902,258)
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.118%	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-
Other Production Plant:															
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	9.177%	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	4.591%	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-
Idaho	ID	0.000%	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-
General Office	SO	6.898%	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-
Utah	UT	3.892%	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-
Washington	WA	3.230%	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-
Eastern Wyoming	WYP	2.302%	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-
Total Amortization			(988,027)	886,270,049	3,187,296	(1,199,848)	885,070,202	3,182,512	7,472,956	892,543,158	3,193,828	(902,084)	891,641,074	3,205,710	(902,258)
Total Depreciation & Amortization			28,401,273	27,934,476,673	65,386,760	29,146,360	27,963,623,033	65,446,073	78,952,430	28,042,575,463	65,581,804	40,199,191	28,082,774,654	65,738,556	31,605,843

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance Aug 2019	Depreciation Expense Aug 2019	Adjustments	Adjusted EPIS Balance Sep 2019	Depreciation Expense Sep 2019	Adjustments	Adjusted EPIS Balance Oct 2019	Depreciation Expense Oct 2019	Adjustments	Adjusted EPIS Balance Nov 2019	Depreciation Expense Nov 2019	Adjustments	Adjusted EPIS Balance Dec 2019
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	SG	2.953%	1,012,264,599	2,491,862	(586,742)	1,011,677,857	2,490,418	(586,742)	1,011,091,116	2,488,974	(586,742)	1,010,504,374	2,487,530	(586,742)	1,009,917,633
Pre-merger Utah	SG	2.816%	991,207,113	2,326,794	(922,536)	990,284,576	2,324,630	(922,536)	989,362,040	2,322,465	(922,536)	988,439,503	2,320,300	(922,536)	987,516,967
Post-merger	SG	3.707%	4,516,981,599	13,951,208	(1,606,286)	4,515,375,313	13,949,724	11,190,428	4,526,565,741	13,964,526	11,682,006	4,538,247,747	13,999,850	38,379,236	4,576,626,983
Geothermal - Blundell	SG	3.707%	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866	86,589	-	28,032,866
Pollution Control Equipment	SG	3.707%	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549	159,957	-	51,785,549
Pollution Control Equipment	SG	2.816%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	2.744%	368,199	842	-	368,199	842	-	368,199	842	-	368,199	842	-	368,199
Post-merger	SG	2.744%	555,297,263	1,270,204	(193,480)	555,103,783	1,269,762	(193,480)	554,910,303	1,269,319	(193,480)	554,716,823	1,268,877	(193,480)	554,523,343
Total Steam Plant			7,155,937,188	20,287,456	(3,309,044)	7,152,628,144	20,281,921	9,487,670	7,162,115,814	20,292,672	9,979,248	7,172,095,062	20,323,946	36,676,477	7,208,771,540
Hydro Production Plant:															
Pre-merger Pacific	SG	2.309%	183,720,535	353,509	(59,146)	183,661,389	353,396	(59,146)	183,602,243	353,282	(59,146)	183,543,097	353,168	(59,146)	183,483,951
Pre-merger Utah	SG	3.238%	41,394,993	111,722	(16,841)	41,378,152	111,677	(16,841)	41,361,311	111,632	(16,841)	41,344,469	111,586	(16,841)	41,327,628
Post-merger	SG-P	2.592%	619,025,169	1,337,293	523,213	619,548,382	1,337,619	1,070,085	620,618,467	1,339,339	7,264,260	627,882,727	1,348,340	2,807,515	630,690,242
Post-merger	SG-U	4.579%	140,734,480	537,247	(147,211)	140,587,269	536,779	7,395,907	147,983,176	550,610	204,327	148,187,503	565,112	1,540,430	149,727,934
Klamath		8.612%	90,471,762	649,279	-	90,471,762	649,279	-	90,471,762	649,279	-	90,471,762	649,279	-	90,471,762
Total Hydro Plant			1,075,346,939	2,989,051	300,015	1,075,646,954	2,988,749	8,390,005	1,084,036,959	3,004,142	7,392,600	1,091,429,558	3,027,485	4,271,958	1,095,701,516
Other Production Plant:															
Pre-merger Utah	SG	0.000%	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129
Post-merger	SG	2.946%	1,931,782,825	4,741,291	(2,171,225)	1,929,611,600	4,740,035	(1,980,879)	1,927,630,721	4,734,938	(2,004,431)	1,925,626,290	4,730,046	567,254	1,926,193,543
Post-merger Wind	SG-W	3.305%	2,043,520,461	5,627,226	211,298	2,043,731,759	5,627,806	212,441	2,043,944,200	5,628,389	213,391	2,044,157,590	5,628,976	214,359	2,044,371,950
Post-merger	SG	3.807%	92,036,163	292,123	(64,351)	91,971,812	291,919	(64,351)	91,907,462	291,715	(64,351)	91,843,111	291,510	(64,351)	91,778,760
Total Other Plant			4,067,574,578	10,660,640	(2,024,277)	4,065,550,301	10,659,760	(1,832,789)	4,063,717,512	10,655,042	(1,855,391)	4,061,862,121	10,650,532	717,263	4,062,579,383
Transmission Plant:															
Pre-merger Pacific	SG	1.753%	482,900,093	705,685	(217,232)	482,682,861	705,367	(217,232)	482,465,630	705,050	(217,232)	482,248,398	704,732	(217,232)	482,031,166
Pre-merger Utah	SG	1.715%	626,054,329	894,820	(359,882)	625,694,447	894,306	(359,882)	625,334,565	893,792	(359,882)	624,974,682	893,278	(359,882)	624,614,800
Post-merger	SG	1.748%	5,337,959,785	7,770,919	6,974,591	5,344,934,375	7,779,400	7,996,366	5,352,930,741	7,790,302	132,829,022	5,485,759,764	7,892,853	21,983,118	5,507,742,882
Total Transmission Plant			6,446,914,207	9,371,424	6,397,477	6,453,311,684	9,379,073	7,419,252	6,460,730,936	9,389,144	132,251,908	6,592,982,844	9,490,863	21,406,004	6,614,388,848
Distribution Plant:															
California	CA	2.659%	279,570,827	619,043	7,713,247	287,284,075	628,017	404,481	287,688,556	637,011	293,218	287,981,774	637,784	566,515	288,548,288
Oregon	OR	2.519%	2,228,098,012	4,665,706	8,620,166	2,236,718,178	4,685,282	9,323,129	2,246,041,307	4,704,112	12,971,409	2,259,012,716	4,727,507	8,755,466	2,267,768,181
Washington	WA	2.777%	518,706,728	1,199,429	994,669	519,701,397	1,201,665	867,750	520,569,147	1,203,821	737,281	521,306,429	1,205,678	1,080,026	522,386,455
Eastern Wyoming	WYP	2.951%	636,759,711	1,564,287	1,362,463	638,122,174	1,567,664	5,550,421	643,672,595	1,576,165	1,055,282	644,727,877	1,584,288	1,063,052	645,790,930
Utah	UT	2.606%	3,053,431,057	6,622,008	8,428,639	3,061,859,696	6,639,834	7,862,449	3,069,722,145	6,657,522	7,821,407	3,077,543,552	6,674,552	7,220,691	3,084,764,243
Idaho	ID	2.708%	377,067,453	845,562	3,711,908	380,779,361	854,995	3,590,770	384,370,131	863,233	1,370,799	385,740,930	868,831	1,299,654	387,040,583
Western Wyoming	WYU	2.985%	128,595,138	319,910	(23,571)	128,571,566	319,852	(23,571)	128,547,995	319,793	(23,571)	128,524,423	319,734	(23,571)	128,500,852
Total Distribution Plant			7,222,228,925	15,835,945	30,807,522	7,253,036,447	15,897,309	27,575,429	7,280,611,875	15,961,657	24,225,825	7,304,837,700	16,018,373	19,961,832	7,324,799,533
General Plant:															
California	CA	2.307%	19,404,738	37,290	81,614	19,486,352	37,387	237	19,486,589	37,465	18,030	19,504,619	37,483	172,632	19,677,251
Oregon	OR	2.591%	225,888,992	487,378	2,126,031	228,015,023	490,090	276,915	228,291,938	492,685	431,575	228,723,513	493,450	8,501,555	237,225,068
Washington	WA	2.655%	44,294,567	98,021	98,807	44,393,374	98,112	(55,018)	44,338,356	98,160	(5,921)	44,332,435	98,093	292,501	44,624,936
Eastern Wyoming	WYP	2.851%	75,214,044	178,337	177,861	75,391,905	178,889	287,005	75,678,910	179,441	426,382	76,105,291	180,268	568,115	76,673,406
Utah	UT	2.227%	235,065,016	435,307	649,488	235,714,504	436,847	1,009,788	236,724,292	438,386	1,465,942	238,190,234	440,684	1,927,029	240,117,264
Idaho	ID	2.265%	47,934,720	89,676	630,749	48,565,469	91,079	523,245	49,088,713	92,168	365,320	49,454,034	93,006	441,023	49,895,057
Western Wyoming	WYU	2.325%	15,731,613	30,502	(26,453)	15,705,160	30,450	(26,453)	15,678,707	30,399	(26,453)	15,652,254	30,348	(26,453)	15,625,801
Pre-merger Pacific	SG	2.106%	503,116	916	(37,204)	465,912	850	(37,204)	428,708	785	(37,204)	391,504	720	(37,204)	354,300
Pre-merger Utah	SG	1.699%	3,229,231	4,602	(41,141)	3,188,090	4,544	(41,141)	3,146,949	4,486	(41,141)	3,105,808	4,428	(41,141)	3,064,667
Post-merger	SG	3.494%	266,016,272	774,974	(159,001)	265,857,271	774,367	1,384,163	267,241,433	776,151	(295,509)	266,945,924	777,736	2,231	266,948,155
General Office	SO	5.022%	297,953,592	1,244,301	2,598,527	300,552,119	1,252,291	1,016,634	301,568,753	1,259,855	449,496	302,018,248	1,262,923	7,744,227	309,762,476
General Office	SG	3.154%	4,246,460	11,172	(8,254)	4,238,206	11,150	(8,254)	4,229,952	11,129	(8,254)	4,221,698	11,107	(8,254)	4,213,444
General Office	SG	3.686%	218,849	672	(13)	218,836	672	(13)	218,823	672	(13)	218,809	672	(13)	218,796
Customer Service	CN	5.729%	14,497,469	69,623	(173,616)	14,323,853	68,794	(173,616)	14,150,237	67,965	(173,616)	13,976,621	67,137	(173,616)	13,803,005
Fuel Related	SE	3.099%	3,586,338	9,265	(1,614)	3,584,724	9,261	(1,614)	3,583,110	9,256	(1,614)	3,581,497	9,252	(1,614)	3,579,883
Total General Plant			1,253,785,017	3,472,035	5,915,780	1,259,700,796	3,484,783	4,154,673	1,263,855,469	3,499,004	2,567,020	1,266,422,489	3,507,326	19,361,018	1,285,783,508
Mining Plant:															
Coal Mine	SE	0.000%	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828
Total Mining Plant			1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828
Total Depreciation Expense			27,223,641,682	62,616,551	38,087,471	27,261,729,153	62,691,596	55,194,240	27,316,923,393	62,801,660	174,561,209	27,491,484,603	63,018,524	102,394,553	27,593,879,155

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance Aug 2019	Depreciation Expense Aug 2019	Adjustments	Adjusted EPIS Balance Sep 2019	Depreciation Expense Sep 2019	Adjustments	Adjusted EPIS Balance Oct 2019	Depreciation Expense Oct 2019	Adjustments	Adjusted EPIS Balance Nov 2019	Depreciation Expense Nov 2019	Adjustments	Adjusted EPIS Balance Dec 2019
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	472,341	-	-	472,341	-	-	472,341	-	-	472,341	-	-	472,341
Customer Service	CN	3.687%	144,914,793	445,257	(845)	144,913,949	445,254	(845)	144,913,104	445,251	(845)	144,912,259	445,249	(845)	144,911,415
Pre-merger Utah	SG	2.743%	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993	1,374	-	600,993
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.471%	4,351,068	1,706	(33)	4,351,035	1,706	(33)	4,351,001	1,706	(33)	4,350,968	1,706	(33)	4,350,934
Oregon	OR	0.284%	5,132,252	1,216	(198)	5,132,054	1,216	(198)	5,131,856	1,216	(198)	5,131,658	1,216	(198)	5,131,461
Fuel Related	SE	18.936%	(1,597,015)	(24,712)	(61,987)	(1,659,002)	(25,690)	(61,987)	(1,720,989)	(26,688)	(61,987)	(1,782,977)	(27,647)	(61,987)	(1,844,964)
Post-merger	SG	4.386%	152,519,299	558,143	(381,862)	152,137,438	556,748	(381,862)	151,755,576	555,352	(381,862)	151,373,714	553,956	(381,862)	150,991,852
Hydro Relicensing	SG-P	2.597%	98,362,404	212,914	(13,350)	98,349,054	212,885	(13,350)	98,335,704	212,856	(13,350)	98,322,355	212,827	(13,350)	98,309,005
Hydro Relicensing	SG-U	3.331%	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363	25,511	-	9,189,363
General Office	SO	4.567%	392,371,831	1,494,027	167,233	392,539,065	1,493,528	2,759,331	395,298,396	1,499,096	(429,992)	394,868,404	1,503,529	2,602,130	397,470,534
Utah	UT	12.604%	(28,129,162)	(300,126)	(1,035)	(28,130,197)	(300,137)	(1,035)	(28,131,231)	(300,148)	(1,035)	(28,132,266)	(300,159)	(1,035)	(28,133,301)
Washington	WA	0.000%	2,020,376	-	(33)	2,020,343	-	(33)	2,020,309	-	(33)	2,020,276	-	(33)	2,020,242
Eastern Wyoming	WYP	0.331%	722,189	201	(13,440)	708,749	197	(13,440)	695,309	193	(13,440)	681,869	190	(13,440)	668,429
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		10.977%	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750	677,918	-	74,111,750
Total Intangible Plant			855,042,482	3,093,429	(305,549)	854,736,933	3,090,510	2,286,549	857,023,482	3,093,658	(902,774)	856,120,707	3,095,670	2,129,348	858,250,055
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.118%	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483	25,360	-	14,371,483
Other Production Plant:															
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	9.177%	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350	6,511	-	851,350
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	4.591%	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965	26,027	-	6,802,965
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771
General Office	SO	6.898%	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033	34,331	-	5,972,033
Utah	UT	3.892%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702
Washington	WA	3.230%	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301	6,416	-	2,383,301
Eastern Wyoming	WYP	2.302%	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729	9,521	-	4,962,729
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850	82,866	-	21,324,850
Total Amortization			890,738,815	3,201,655	(305,549)	890,433,266	3,198,736	2,286,549	892,719,815	3,201,885	(902,774)	891,817,041	3,203,897	2,129,348	893,946,389
Total Depreciation & Amortization			28,114,380,497	65,818,206	37,781,922	28,152,162,419	65,890,332	57,480,789	28,209,643,208	66,003,545	173,658,435	28,383,301,643	66,222,421	104,523,901	28,487,825,544

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Depreciation Expense Dec 2019	12 ME December 19 Depreciation Expense
DEPRECIATION EXPENSE				
Steam Production Plant:				
Pre-merger Pacific	SG	2.953%	2,486,086	29,928,337
Pre-merger Utah	SG	2.816%	2,318,136	28,055,162
Post-merger	SG	3.707%	14,077,166	167,085,950
Geothermal - Blundell	SG	3.707%	86,589	1,039,066
Pollution Control Equipment	SG	3.707%	159,957	1,919,483
Pollution Control Equipment	SG	2.816%	-	-
Pollution Control Equipment	SG	2.744%	842	10,105
Post-merger	SG	2.744%	1,268,434	15,250,413
Total Steam Plant			20,397,210	243,288,518
Hydro Production Plant:				
Pre-merger Pacific	SG	2.309%	353,054	4,244,161
Pre-merger Utah	SG	3.238%	111,541	1,341,487
Post-merger	SG-P	2.592%	1,359,217	16,089,069
Post-merger	SG-U	4.579%	568,441	6,461,837
Klamath		8.612%	649,279	7,791,346
Total Hydro Plant			3,041,532	35,927,899
Other Production Plant:				
Pre-merger Utah	SG	0.000%	-	-
Post-merger	SG	2.946%	4,726,282	56,658,677
Post-merger Wind	SG-W	3.305%	5,629,565	67,516,626
Post-merger	SG	3.807%	291,306	3,410,262
Total Other Plant			10,649,153	127,585,565
Transmission Plant:				
Pre-merger Pacific	SG	1.753%	704,415	8,473,928
Pre-merger Utah	SG	1.715%	892,763	10,747,099
Post-merger	SG	1.748%	8,005,588	93,411,841
Total Transmission Plant			9,602,767	112,632,868
Distribution Plant:				
California	CA	2.659%	638,736	7,470,334
Oregon	OR	2.519%	4,750,307	55,675,848
Washington	WA	2.777%	1,207,781	14,357,908
Eastern Wyoming	WYP	2.951%	1,586,893	18,742,028
Utah	UT	2.606%	6,690,584	79,152,945
Idaho	ID	2.708%	871,844	10,034,029
Western Wyoming	WYU	2.985%	319,676	3,839,980
Total Distribution Plant			16,066,120	189,273,073
General Plant:				
California	CA	2.307%	37,666	448,118
Oregon	OR	2.591%	503,095	5,877,997
Washington	WA	2.655%	98,410	1,179,940
Eastern Wyoming	WYP	2.851%	181,470	2,134,567
Utah	UT	2.227%	443,832	5,207,361
Idaho	ID	2.265%	93,767	1,060,410
Western Wyoming	WYU	2.325%	30,297	366,943
Pre-merger Pacific	SG	2.106%	654	12,161
Pre-merger Utah	SG	1.699%	4,369	56,278
Post-merger	SG	3.494%	777,309	9,324,600
General Office	SO	5.022%	1,280,067	14,862,995
General Office	SG	3.154%	11,085	134,456
General Office	SG	3.686%	672	8,069
Customer Service	CN	5.729%	66,308	850,395
Fuel Related	SE	3.099%	9,248	111,253
Total General Plant			3,538,250	41,635,542
Mining Plant:				
Coal Mine	SE	0.000%	-	-
Total Mining Plant			-	-
Total Depreciation Expense			63,295,031	750,343,465

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - Dec 2019 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Depreciation Expense Dec 2019	12 ME December 19 Depreciation Expense
AMORTIZATION EXPENSE				
Intangible Plant:				
California	CA	0.000%	-	-
Customer Service	CN	3.687%	445,246	5,343,125
Pre-merger Utah	SG	2.743%	1,374	16,485
Pre-merger Pacific	SG	0.000%	-	-
Idaho	ID	0.471%	1,706	20,472
Oregon	OR	0.284%	1,216	14,593
Fuel Related	SE	18.936%	(28,625)	(278,937)
Post-merger	SG	4.386%	552,561	6,722,843
Hydro Relicensing	SG-P	2.597%	212,795	2,555,485
Hydro Relicensing	SG-U	3.331%	25,511	306,136
General Office	SO	4.567%	1,507,662	17,839,889
Utah	UT	12.604%	(300,170)	(3,601,313)
Washington	WA	0.000%	-	-
Eastern Wyoming	WYP	0.331%	186	2,477
Western Wyoming	WYU	0.000%	-	-
Klamath		10.977%	677,918	8,135,021
Total Intangible Plant			3,097,383	37,076,278
Hydro Production Plant:				
Pre-merger Pacific	SG	0.000%	-	-
Post-merger	SG-P	2.118%	25,360	304,323
Post-merger	SG-U	0.000%	-	-
Total Hydro Plant			25,360	304,323
Other Production Plant:				
Post-merger	SG	0.000%	-	-
Total Other Plant			-	-
General Plant:				
California	CA	9.177%	6,511	78,127
General Office	CN	0.000%	-	-
Oregon	OR	4.591%	26,027	312,321
Idaho	ID	0.000%	-	-
General Office	SO	6.898%	34,331	411,976
Utah	UT	3.892%	61	728
Washington	WA	3.230%	6,416	76,988
Eastern Wyoming	WYP	2.302%	9,521	114,257
Western Wyoming	WYU	0.000%	-	-
Total General Plant			82,866	994,396
Total Amortization			3,205,610	38,374,997
Total Depreciation & Amortization			66,500,641	788,718,462
				Ref. 6.1.3
			Total Not Including Mining	**788,718,462**

PacifiCorp
California General Rate Case - December 2019
Depreciation and Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Reserve	108SP	3	(46,180,627)	SG	1.580%	(729,855)	
Steam Depreciation Reserve	108SP	3	36,604,207	SG	1.580%	578,505	
Steam Depreciation Reserve	108SP	3	(112,926,416)	SG	1.580%	(1,784,728)	
Steam Depreciation Reserve	108SP	3	(25,654,124)	SG	1.580%	(405,447)	
Hydro Depreciation Reserve	108HP	3	22,661,034	SG	1.580%	358,143	
Hydro Depreciation Reserve	108HP	3	(2,291,554)	SG	1.580%	(36,217)	
Hydro Depreciation Reserve	108HP	3	(72,581,051)	SG-P	1.580%	(1,147,096)	
Hydro Depreciation Reserve	108HP	3	(8,288,401)	SG-U	1.580%	(130,993)	
Other Depreciation Reserve	108OP	3	-	SG	1.580%	-	
Other Depreciation Reserve	108OP	3	(58,809,390)	SG	1.580%	(929,444)	
Other Depreciation Reserve	108OP	3	(124,463,955)	SG-W	1.580%	(1,967,071)	
Other Depreciation Reserve	108OP	3	(4,623,304)	SG	1.580%	(73,068)	
Transmission Depreciation Reserve	108TP	3	(11,823,477)	SG	1.580%	(186,862)	
Transmission Depreciation Reserve	108TP	3	(13,001,524)	SG	1.580%	(205,481)	
Transmission Depreciation Reserve	108TP	3	(150,166,880)	SG	1.580%	(2,373,289)	
Distribution Depreciation Reserve	108360	3	(2,604,979)	Situs	Situs	(104,099)	
Distribution Depreciation Reserve	108361	3	(4,485,495)	Situs	Situs	(179,248)	
Distribution Depreciation Reserve	108362	3	(38,528,103)	Situs	Situs	(1,539,646)	
Distribution Depreciation Reserve	108364	3	(46,162,467)	Situs	Situs	(1,844,728)	
Distribution Depreciation Reserve	108365	3	(29,608,960)	Situs	Situs	(1,183,222)	
Distribution Depreciation Reserve	108366	3	(14,424,685)	Situs	Situs	(576,434)	
Distribution Depreciation Reserve	108367	3	(33,692,986)	Situs	Situs	(1,346,427)	
Distribution Depreciation Reserve	108368	3	(52,543,218)	Situs	Situs	(2,099,713)	
Distribution Depreciation Reserve	108369	3	(30,213,892)	Situs	Situs	(1,207,397)	
Distribution Depreciation Reserve	108370	3	(7,881,558)	Situs	Situs	(314,960)	
Distribution Depreciation Reserve	108371	3	(351,078)	Situs	Situs	(14,030)	
Distribution Depreciation Reserve	108373	3	(2,475,200)	Situs	Situs	(98,913)	
General Depreciation Reserve	108GP	3	(937,681)	CA	100.000%	(937,681)	
General Depreciation Reserve	108GP	3	(8,638,188)	OR	0.000%	-	
General Depreciation Reserve	108GP	3	(1,298,953)	WA	0.000%	-	
General Depreciation Reserve	108GP	3	(2,069,163)	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	(10,802,126)	UT	0.000%	-	
General Depreciation Reserve	108GP	3	(2,307,233)	ID	0.000%	-	
General Depreciation Reserve	108GP	3	(643,728)	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	787,715	SG	1.580%	12,449	
General Depreciation Reserve	108GP	3	687,814	SG	1.580%	10,870	
General Depreciation Reserve	108GP	3	(14,088,289)	SG	1.580%	(222,656)	
General Depreciation Reserve	108GP	3	(1,020,569)	SO	2.244%	(22,900)	
General Depreciation Reserve	108GP	3	(208,168)	SG	1.580%	(3,290)	
General Depreciation Reserve	108GP	3	(20,385)	SG	1.580%	(322)	
General Depreciation Reserve	108GP	3	2,233,093	CN	2.461%	54,949	
General Depreciation Reserve	108GP	3	(281,368)	SE	1.490%	(4,193)	
Mining Depreciation Reserve	108MP	3	-	SE	1.490%	-	
Total Adjustment to Depreciation Reserve			(873,125,312)			(20,654,491)	6.2.2

Description of Adjustment:

This adjustment steps forward the depreciation and amortization reserve through the Test Period. This adjustment reflects the 13-month average methodology used for including electric plant in service items in rate base.

PacifiCorp
California General Rate Case - December 2019
(cont.) Depreciation and Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Intangible Amortization Reserve	111IP	3	-	CA	100.000%	-	
Intangible Amortization Reserve	111IP	3	(10,666,711)	CN	2.461%	(262,474)	
Intangible Amortization Reserve	111IP	3	(40,146)	ID	0.000%	-	
Intangible Amortization Reserve	111IP	3	(32,970)	SG	1.580%	(521)	
Intangible Amortization Reserve	111IP	3	(22,691)	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	1,770,703	SE	1.490%	26,388	
Intangible Amortization Reserve	111IP	3	(4,673,189)	SG	1.580%	(73,857)	
Intangible Amortization Reserve	111IP	3	(21,068,741)	SG-P	1.580%	(332,978)	
Intangible Amortization Reserve	111IP	3	(612,273)	SG-U	1.580%	(9,677)	
Intangible Amortization Reserve	111IP	3	264,019	SO	2.244%	5,924	
Intangible Amortization Reserve	111IP	3	-	SG	1.580%	-	
Intangible Amortization Reserve	111IP	3	7,224,356	UT	0.000%	-	
Intangible Amortization Reserve	111IP	3	802	WA	0.000%	-	
Intangible Amortization Reserve	111IP	3	316,561	WYP	0.000%	-	
Intangible Amortization Reserve	111IP	3	-	WYU	0.000%	-	
Intangible Amortization Reserve	111IP	3	-	SG	1.580%	-	
Hydro Amortization Reserve	111HP	3	-	SG	1.580%	-	
Hydro Amortization Reserve	111HP	3	(608,646)	SG-P	1.580%	(9,619)	
Hydro Amortization Reserve	111HP	3	-	SG-U	1.580%	-	
Other Amortizaton Reserve	111OP	3	-	SG	1.580%	-	
General Amortization Reserve	111GP	3	(156,254)	CA	100.000%	(156,254)	
General Amortization Reserve	111GP	3	-	CN	2.461%	-	
General Amortization Reserve	111GP	3	-	SG	1.580%	-	
General Amortization Reserve	111GP	3	(624,643)	OR	0.000%	-	
General Amortization Reserve	111GP	3	(823,952)	SO	2.244%	(18,488)	
General Amortization Reserve	111GP	3	-	ID	0.000%	-	
General Amortization Reserve	111GP	3	(1,456)	UT	0.000%	-	
General Amortization Reserve	111GP	3	(153,975)	WA	0.000%	-	
General Amortization Reserve	111GP	3	(228,514)	WYP	0.000%	-	
General Amortization Reserve	111GP	3	-	WYU	0.000%	-	
Total Adjustment to Amortization Reserve			(30,137,717)			(831,554)	6.2.3

Description of Adjustment:

This adjustment steps forward the depreciation and amortization reserve through the Test Period. This adjustment reflects the 13-month average methodology used for including electric plant in service items in rate base.

PacifiCorp
California General Rate Case - December 2019
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Jun 2017 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period
DEPRECIATION RESERVE					
Steam Production Plant:					
Pre-merger Pacific	108SP	SG	(736,265,511)	(782,446,137)	(46,180,627)
Pre-merger Utah	108SP	SG	(740,515,013)	(703,910,806)	36,604,207
Post-merger	108SP	SG	(1,239,933,131)	(1,352,859,547)	(112,926,416)
Post-merger	108SP	SG	(222,007,246)	(247,661,369)	(25,654,124)
Total Steam Plant			(2,938,720,900)	(3,086,877,860)	(148,156,959)
Hydro Production Plant:					
Pre-merger Pacific	108HP	SG	(164,112,584)	(141,451,550)	22,661,034
Pre-merger Utah	108HP	SG	(30,284,652)	(32,576,206)	(2,291,554)
Post-merger	108HP	SG-P	(145,812,150)	(218,393,202)	(72,581,051)
Post-merger	108HP	SG-U	(42,086,585)	(50,374,986)	(8,288,401)
Total Hydro Plant			(382,295,971)	(442,795,944)	(60,499,972)
Other Production Plant:					
Pre-merger Utah	108OP	SG	-	-	-
Post-merger	108OP	SG	(325,322,224)	(384,131,614)	(58,809,390)
Post-merger - Wind	108OP	SG-W	(618,796,384)	(743,260,338)	(124,463,955)
Post-merger	108OP	SG	(33,753,271)	(38,376,574)	(4,623,304)
Total Other Plant			(977,871,878)	(1,165,768,527)	(187,896,649)
Transmission Plant:					
Pre-merger Pacific	108TP	SG	(345,253,598)	(357,077,075)	(11,823,477)
Pre-merger Utah	108TP	SG	(412,873,536)	(425,875,060)	(13,001,524)
Post-merger	108TP	SG	(882,781,545)	(1,032,948,425)	(150,166,880)
Total Transmission Plant			(1,640,908,679)	(1,815,900,560)	(174,991,881)
Distribution Plant:					
California	108364	CA	(130,717,590)	(141,226,406)	(10,508,816)
Oregon	108364	OR	(994,899,346)	(1,073,375,138)	(78,475,792)
Washington	108364	WA	(233,312,283)	(255,154,983)	(21,842,700)
Eastern Wyoming	108364	WYP	(243,071,538)	(268,591,342)	(25,519,804)
Utah	108364	UT	(935,438,678)	(1,041,619,003)	(106,180,325)
Idaho	108364	ID	(140,843,362)	(154,157,821)	(13,314,460)
Western Wyoming	108364	WYU	(53,914,411)	(61,045,134)	(7,130,722)
Total Distribution Plant			(2,732,197,209)	(2,995,169,828)	(262,972,619)
General Plant:					
California	108GP	CA	(6,590,523)	(7,528,204)	(937,681)
Oregon	108GP	OR	(74,196,169)	(82,834,357)	(8,638,188)
Washington	108GP	WA	(22,656,819)	(23,955,772)	(1,298,953)
Eastern Wyoming	108GP	WYP	(22,155,563)	(24,224,726)	(2,069,163)
Utah	108GP	UT	(79,428,629)	(90,230,755)	(10,802,126)
Idaho	108GP	ID	(15,498,252)	(17,805,485)	(2,307,233)
Western Wyoming	108GP	WYU	(5,531,634)	(6,175,362)	(643,728)
Pre-merger Pacific	108GP	SG	(983,553)	(195,838)	787,715
Pre-merger Utah	108GP	SG	(2,980,471)	(2,292,657)	687,814
Post-merger	108GP	SG	(98,154,312)	(112,242,601)	(14,088,289)
General Office	108GP	SO	(106,274,866)	(107,295,435)	(1,020,569)
General Office	108GP	SG	(2,462,200)	(2,670,368)	(208,168)
General Office	108GP	SG	(93,885)	(114,270)	(20,385)
Customer Service	108GP	CN	(7,622,114)	(5,389,022)	2,233,093
Fuel Related	108GP	SE	(1,619,887)	(1,901,255)	(281,368)
Total General Plant			(446,248,876)	(484,856,107)	(38,607,231)
Mining Plant:					
Coal Mine	108MP	SE	-	-	-
Total Mining Plant			-	-	-
Total Depreciation Reserve			(9,118,243,513)	(9,991,368,825)	**(873,125,312)**
					Ref 6.2

PacifiCorp
California General Rate Case - December 2019
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Jun 2017 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period
AMORTIZATION RESERVE					
Intangible Plant:					
California	111IP	CA	-	-	-
Customer Service	111IP	CN	(120,282,290)	(130,949,001)	(10,666,711)
Idaho	111IP	ID	(886,056)	(926,202)	(40,146)
Pre-merger Utah	111IP	SG	(456,857)	(489,827)	(32,970)
Oregon	111IP	OR	(106,180)	(128,871)	(22,691)
Fuel Related	111IP	SE	(10,483)	1,760,220	1,770,703
Post-merger	111IP	SG	(68,855,055)	(73,528,243)	(4,673,189)
Hydro Relicensing	111IP	SG-P	(83,884,512)	(104,953,253)	(21,068,741)
Hydro Relicensing	111IP	SG-U	(5,368,174)	(5,980,446)	(612,273)
General Office	111IP	SO	(273,558,711)	(273,294,692)	264,019
Pre-merger Pacific	111IP	SG	-	-	-
Utah	111IP	UT	23,198,996	30,423,352	7,224,356
Washington	111IP	WA	-	802	802
Eastern Wyoming	111IP	WYP	(22,506)	294,055	316,561
Western Wyoming	111IP	WYU	-	-	-
General Office	111IP	SG	(653,249)	(653,249)	-
Total Intangible Plant			(530,885,076)	(558,425,355)	(27,540,279)
Hydro Production Plant:					
Pre-merger Pacific	111HP	SG	-	-	-
Post-merger	111HP	SG-P	(1,897,775)	(2,506,421)	(608,646)
Post-merger	111HP	SG-U	-	-	-
Total Hydro Plant			(1,897,775)	(2,506,421)	(608,646)
Other Production Plant:					
Post-merger	111OP	SG	-	-	-
Total Other Plant			-	-	-
General Plant:					
California	111GP	CA	(694,388)	(850,642)	(156,254)
General Office	111GP	CN	-	-	-
General Office	111GP	SG	-	-	-
Oregon	111GP	OR	(5,114,699)	(5,739,342)	(624,643)
General Office	111GP	SO	(3,302,226)	(4,126,178)	(823,952)
Idaho	111GP	ID	(333,771)	(333,771)	-
Utah	111GP	UT	(16,488)	(17,944)	(1,456)
Washington	111GP	WA	(1,529,665)	(1,683,640)	(153,975)
Eastern Wyoming	111GP	WYP	(4,708,269)	(4,936,783)	(228,514)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			(15,699,506)	(17,688,299)	(1,988,793)
Total Amortization Reserve			(548,482,358)	(578,620,075)	**(30,137,717)**
					Ref 6.2.1
Total Depreciation & Amortization Reserve			(9,666,725,871)	(10,569,988,900)	(903,263,029)
				Ref. 6.2.13	

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - December 2019 Depreciation and Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2017	Adjustments	Adjusted Reserve Balance Jul 2017	Adjustments	Adjusted Reserve Balance Aug 2017	Adjustments	Adjusted Reserve Balance Sep 2017	Adjustments	Adjusted Reserve Balance Oct 2017	Adjustments	Adjusted Reserve Balance Nov 2017	Adjustments	Adjusted Reserve Balance Dec 2017	Adjustments	Adjusted Reserve Balance Jan 2018
DEPRECIATION RESERVE																
Steam Production Plant:																
Pre-merger Pacific	SG	(736,265,511)	(1,941,219)	(738,206,730)	(1,939,775)	(740,146,505)	(1,938,331)	(742,084,837)	(1,936,887)	(744,021,724)	(1,935,444)	(745,957,168)	(1,934,000)	(747,891,167)	(1,932,556)	(749,823,723)
Pre-merger Utah	SG	(740,515,013)	(1,647,711)	(742,162,725)	(1,645,547)	(743,808,271)	(1,643,382)	(745,451,654)	(1,641,218)	(747,092,871)	(1,639,053)	(748,731,924)	(1,636,888)	(750,368,813)	(1,634,724)	(752,003,537)
Post-merger	SG	(1,233,647,949)	(9,427,934)	(1,243,075,883)	(9,431,489)	(1,252,507,372)	(9,437,056)	(1,261,944,428)	(9,443,043)	(1,271,387,472)	(9,450,801)	(1,280,838,273)	(9,490,396)	(1,290,328,669)	(9,529,493)	(1,299,858,162)
Geothermal - Blundell	SG	(6,285,182)	(86,589)	(6,371,771)	(86,589)	(6,458,360)	(86,589)	(6,544,949)	(86,589)	(6,631,538)	(86,589)	(6,718,127)	(86,589)	(6,804,716)	(86,589)	(6,891,304)
Pollution Control Equipment	SG	-	(25)	(25)	(75)	(100)	(54,194)	(54,295)	(108,985)	(163,259)	(110,315)	(273,574)	(115,921)	(388,595)	(119,054)	(507,649)
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(222,007,246)	(1,059,506)	(223,066,751)	(1,059,067)	(224,125,819)	(1,058,628)	(225,184,447)	(1,058,190)	(226,242,637)	(1,057,751)	(227,300,388)	(1,059,313)	(228,359,701)	(1,060,874)	(229,420,575)
Total Steam Plant		(2,938,720,900)	(14,162,985)	(2,952,883,885)	(14,162,543)	(2,967,046,428)	(14,218,181)	(2,981,264,609)	(14,274,892)	(2,995,539,501)	(14,279,952)	(3,009,819,454)	(14,322,207)	(3,024,141,661)	(14,363,289)	(3,038,504,949)
Hydro Production Plant:																
Pre-merger Pacific	SG	(134,350,757)	(297,208)	(134,647,965)	(297,094)	(134,945,060)	(296,981)	(135,242,040)	(296,867)	(135,538,907)	(296,753)	(135,835,660)	(296,639)	(136,132,299)	(296,525)	(136,428,825)
Pre-merger Utah	SG	(30,284,652)	(96,017)	(30,380,669)	(95,972)	(30,476,641)	(95,926)	(30,572,567)	(95,881)	(30,668,448)	(95,836)	(30,764,284)	(95,790)	(30,860,074)	(95,745)	(30,955,818)
Post-merger	SG-P	(105,438,827)	(1,129,011)	(106,567,838)	(1,147,943)	(107,715,781)	(1,154,494)	(108,870,275)	(1,160,157)	(110,030,432)	284,486	(109,745,947)	(1,178,023)	(110,923,970)	(1,187,366)	(112,111,336)
Post-merger	SG-U	(42,086,585)	(315,199)	(42,401,785)	(316,106)	(42,717,890)	(318,037)	(43,035,928)	(328,204)	(43,364,132)	(341,103)	(43,705,234)	(345,686)	(44,050,920)	(346,002)	(44,396,922)
Klamath		(70,135,150)	(645,576)	(70,780,726)	(645,576)	(71,426,303)	(645,576)	(72,071,879)	(645,576)	(72,717,456)	(645,576)	(73,363,032)	(645,576)	(74,008,608)	(645,576)	(74,654,185)
Total Hydro Plant		(382,295,971)	(2,483,012)	(384,778,984)	(2,502,691)	(387,281,674)	(2,511,015)	(389,792,689)	(2,526,686)	(392,319,375)	(1,094,782)	(393,414,157)	(2,561,715)	(395,975,871)	(2,571,215)	(398,547,086)
Other Production Plant:																
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(325,322,224)	(2,451,537)	(327,773,761)	(2,452,234)	(330,225,995)	(2,449,047)	(332,675,042)	(2,446,114)	(335,121,157)	(2,441,692)	(337,562,848)	(2,437,571)	(340,000,419)	(2,433,316)	(342,433,735)
Post-merger Wind	SG-W	(618,796,384)	(5,154,346)	(623,950,729)	(5,157,550)	(629,108,280)	(5,161,833)	(634,270,113)	(5,167,285)	(639,437,398)	(5,173,403)	(644,610,801)	(5,176,614)	(649,787,415)	(5,177,106)	(654,964,522)
Post-merger	SG	(33,753,271)	(184,468)	(33,937,739)	(184,377)	(34,122,116)	(184,197)	(34,306,313)	(183,984)	(34,490,297)	(183,736)	(34,674,033)	(183,489)	(34,857,522)	(183,263)	(35,040,785)
Total Other Plant		(977,871,878)	(7,790,351)	(985,662,229)	(7,794,162)	(993,456,391)	(7,795,078)	(1,001,251,468)	(7,797,383)	(1,009,048,852)	(7,798,831)	(1,016,847,682)	(7,797,674)	(1,024,645,356)	(7,793,685)	(1,032,439,041)
Transmission Plant:																
Pre-merger Pacific	SG	(345,253,598)	(496,387)	(345,749,986)	(496,070)	(346,246,055)	(495,753)	(346,741,808)	(495,435)	(347,237,243)	(495,116)	(347,732,361)	(494,800)	(348,227,161)	(494,483)	(348,721,644)
Pre-merger Utah	SG	(412,873,536)	(547,794)	(413,421,329)	(547,280)	(413,968,609)	(546,765)	(414,515,374)	(546,251)	(415,061,625)	(545,737)	(415,607,362)	(545,223)	(416,152,585)	(544,708)	(416,697,293)
Post-merger	SG	(882,781,545)	(6,007,041)	(888,788,586)	(6,023,931)	(894,812,517)	(6,038,412)	(900,850,929)	(6,048,302)	(906,899,231)	(6,085,939)	(912,985,170)	(6,136,995)	(919,124,165)	(6,161,561)	(925,285,726)
Total Transmission Plant		(1,640,908,679)	(7,051,222)	(1,647,959,901)	(7,067,281)	(1,655,027,181)	(7,080,930)	(1,662,108,111)	(7,089,988)	(1,669,198,100)	(7,126,794)	(1,676,324,893)	(7,179,018)	(1,683,503,911)	(7,200,752)	(1,690,704,663)
Distribution Plant:																
California	CA	(130,717,590)	(417,808)	(131,135,398)	(419,658)	(131,555,056)	(420,437)	(131,975,493)	(421,069)	(132,396,562)	(421,638)	(132,818,201)	(422,305)	(133,240,505)	(423,146)	(133,663,651)
Oregon	OR	(994,899,346)	(3,086,814)	(997,986,160)	(3,098,139)	(1,001,084,298)	(3,110,205)	(1,004,194,503)	(3,126,500)	(1,007,321,003)	(3,140,296)	(1,010,461,299)	(3,152,273)	(1,013,613,573)	(3,162,791)	(1,016,776,364)
Washington	WA	(233,312,283)	(871,991)	(234,184,275)	(876,108)	(235,060,383)	(879,999)	(235,940,382)	(882,050)	(236,822,432)	(890,965)	(237,713,397)	(899,808)	(238,613,205)	(901,593)	(239,514,799)
Eastern Wyoming	WYP	(243,071,538)	(1,019,206)	(244,090,744)	(1,022,668)	(245,113,412)	(1,026,256)	(246,139,668)	(1,029,677)	(247,169,345)	(1,032,943)	(248,202,288)	(1,035,868)	(249,238,156)	(1,038,454)	(250,276,609)
Utah	UT	(935,438,678)	(4,217,871)	(939,656,549)	(4,237,696)	(943,894,245)	(4,260,523)	(948,154,768)	(4,277,943)	(952,432,711)	(4,291,839)	(956,724,551)	(4,309,603)	(961,034,153)	(4,327,459)	(965,361,613)
Idaho	ID	(140,843,362)	(527,432)	(141,370,793)	(529,542)	(141,900,335)	(531,628)	(142,431,963)	(533,903)	(142,965,866)	(535,938)	(143,501,804)	(537,485)	(144,039,289)	(539,043)	(144,578,332)
Western Wyoming	WYU	(53,914,411)	(297,805)	(54,212,216)	(297,746)	(54,509,962)	(297,688)	(54,807,650)	(297,629)	(55,105,279)	(297,570)	(55,402,849)	(297,512)	(55,700,361)	(297,453)	(55,997,814)
Total Distribution Plant		(2,732,197,209)	(10,438,928)	(2,742,636,135)	(10,481,557)	(2,753,117,691)	(10,526,736)	(2,763,644,427)	(10,568,772)	(2,774,213,199)	(10,611,189)	(2,784,824,389)	(10,654,853)	(2,795,479,242)	(10,689,939)	(2,806,169,181)
General Plant:																
California	CA	(6,590,523)	(36,832)	(6,627,354)	(36,912)	(6,664,267)	(37,190)	(6,701,457)	(37,463)	(6,738,920)	(37,725)	(6,776,645)	(38,074)	(6,814,719)	(38,214)	(6,852,932)
Oregon	OR	(74,196,169)	(305,508)	(74,501,677)	(306,472)	(74,808,148)	(306,903)	(75,115,051)	(307,288)	(75,422,340)	(308,966)	(75,731,305)	(337,835)	(76,069,141)	(364,963)	(76,434,103)
Washington	WA	(22,656,819)	(53,727)	(22,710,546)	(53,763)	(22,764,309)	(53,797)	(22,818,105)	(53,816)	(22,871,921)	(54,071)	(22,925,992)	(54,468)	(22,980,460)	(54,543)	(23,035,003)
Eastern Wyoming	WYP	(22,155,563)	(78,566)	(22,234,130)	(78,720)	(22,312,849)	(78,865)	(22,391,715)	(79,413)	(22,471,128)	(80,184)	(22,551,312)	(80,497)	(22,631,809)	(80,986)	(22,712,795)
Utah	UT	(79,428,629)	(433,767)	(79,862,397)	(435,399)	(80,297,796)	(436,101)	(80,733,897)	(437,832)	(81,171,729)	(440,581)	(81,612,311)	(442,292)	(82,054,603)	(443,355)	(82,497,958)
Idaho	ID	(15,498,252)	(91,917)	(15,590,170)	(92,050)	(15,682,219)	(92,174)	(15,774,393)	(92,801)	(15,867,195)	(93,606)	(15,960,801)	(93,998)	(16,054,799)	(94,339)	(16,149,137)
Western Wyoming	WYU	(5,531,634)	(27,426)	(5,559,060)	(27,375)	(5,586,435)	(27,324)	(5,613,759)	(27,273)	(5,641,031)	(27,221)	(5,668,253)	(27,170)	(5,695,423)	(27,119)	(5,722,541)
Pre-merger Pacific	SG	(983,553)	32,052	(951,502)	32,117	(919,385)	32,182	(887,202)	32,247	(854,955)	32,313	(822,642)	32,378	(790,264)	32,443	(757,821)
Pre-merger Utah	SG	(2,980,471)	27,972	(2,952,499)	28,030	(2,924,469)	28,088	(2,896,380)	28,147	(2,868,234)	28,205	(2,840,029)	28,263	(2,811,766)	28,321	(2,783,444)
Post-merger	SG	(98,154,312)	(591,336)	(98,745,648)	(590,724)	(99,336,373)	(589,936)	(99,926,309)	(589,135)	(100,515,444)	(588,370)	(101,103,814)	(588,569)	(101,692,384)	(588,758)	(102,281,141)
General Office	SO	(106,274,866)	26,320	(106,248,546)	22,670	(106,225,876)	15,504	(106,210,372)	8,513	(106,201,859)	(10,320)	(106,212,180)	(33,758)	(106,245,937)	(40,780)	(106,286,718)
General Office	SG	(2,462,200)	(8,929)	(2,471,129)	(8,908)	(2,480,037)	(8,886)	(2,488,923)	(8,864)	(2,497,787)	(8,843)	(2,506,630)	(8,821)	(2,515,451)	(8,799)	(2,524,250)
General Office	SG	(93,885)	(850)	(94,735)	(850)	(95,585)	(850)	(96,434)	(850)	(97,284)	(850)	(98,134)	(850)	(98,984)	(850)	(99,833)
Customer Service	CN	(7,622,114)	83,272	(7,538,842)	84,101	(7,454,741)	84,930	(7,369,811)	85,759	(7,284,052)	86,588	(7,197,464)	87,416	(7,110,048)	88,245	(7,021,802)
Fuel Related	SE	(1,619,887)	(11,773)	(1,631,660)	(11,769)	(1,643,428)	(11,764)	(1,655,193)	(11,760)	(1,666,953)	(11,756)	(1,678,709)	(11,752)	(1,690,461)	(11,748)	(1,702,209)
Total General Plant		(446,248,878)	(1,471,017)	(447,719,893)	(1,476,022)	(449,195,915)	(1,483,086)	(450,679,002)	(1,491,831)	(452,170,832)	(1,515,389)	(453,686,221)	(1,570,026)	(455,256,247)	(1,605,443)	(456,861,690)
Mining Plant:																
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Reserve		(9,118,243,513)	(43,397,513)	(9,161,641,026)	(43,484,255)	(9,205,125,281)	(43,615,026)	(9,248,740,307)	(43,749,552)	(9,292,489,859)	(42,426,936)	(9,334,916,795)	(44,085,493)	(9,379,002,288)	(44,224,323)	(9,423,226,611)

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - December 2019 Depreciation and Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2017	Adjustments	Adjusted Reserve Balance Jul 2017	Adjustments	Adjusted Reserve Balance Aug 2017	Adjustments	Adjusted Reserve Balance Sep 2017	Adjustments	Adjusted Reserve Balance Oct 2017	Adjustments	Adjusted Reserve Balance Nov 2017	Adjustments	Adjusted Reserve Balance Dec 2017	Adjustments	Adjusted Reserve Balance Jan 2018
AMORTIZATION RESERVE																
Intangible Plant:																
California	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	(120,282,290)	(444,477)	(120,726,767)	(444,474)	(121,171,241)	(444,472)	(121,615,713)	(444,469)	(122,060,182)	(444,466)	(122,504,649)	(444,464)	(122,949,113)	(444,461)	(123,393,574)
Idaho	ID	(886,056)	(1,673)	(887,728)	(1,673)	(889,401)	(1,673)	(891,074)	(1,673)	(892,747)	(1,673)	(894,420)	(1,673)	(896,093)	(1,673)	(897,766)
Pre-merger Utah	SG	(456,857)	(1,374)	(458,231)	(1,374)	(459,604)	(1,374)	(460,978)	(1,374)	(462,352)	(1,374)	(463,726)	(1,374)	(465,099)	(1,374)	(466,473)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(106,180)	(898)	(107,078)	(898)	(107,975)	(898)	(108,873)	(898)	(109,771)	(898)	(110,669)	(898)	(111,566)	(898)	(112,464)
Fuel Related	SE	(10,483)	62,245	51,762	63,223	114,985	64,201	179,186	65,180	244,366	66,158	310,524	67,136	377,660	68,114	445,774
Post-merger	SG	(68,855,055)	(211,174)	(69,066,228)	(209,778)	(69,276,006)	(208,382)	(69,484,388)	(206,986)	(69,691,375)	(205,591)	(69,896,965)	(204,195)	(70,101,161)	(202,799)	(70,303,960)
Hydro Relicensing	SG-P	(30,110,316)	(200,286)	(30,310,603)	(200,258)	(30,510,860)	(200,229)	(30,711,089)	(200,200)	(30,911,289)	(200,171)	(31,111,460)	(200,142)	(31,311,602)	(200,113)	(31,511,715)
Hydro Relicensing	SG-U	(5,368,174)	(25,511)	(5,393,685)	(25,511)	(5,419,197)	(25,511)	(5,444,708)	(25,511)	(5,470,219)	(25,511)	(5,495,731)	(25,511)	(5,521,242)	(25,511)	(5,546,753)
General Office	SO	(273,558,711)	59,901	(273,498,809)	61,380	(273,437,429)	59,524	(273,377,906)	57,512	(273,320,393)	61,840	(273,258,553)	28,658	(273,229,896)	(5,471)	(273,235,366)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	23,198,996	300,885	23,499,881	300,896	23,800,776	300,907	24,101,683	300,918	24,402,601	300,929	24,703,530	300,940	25,004,469	300,951	25,305,420
Washington	WA	-	33	33	33	67	33	100	33	134	33	167	33	201	33	234
Eastern Wyoming	WYP	(22,506)	13,146	(9,360)	13,150	3,791	13,154	16,944	13,157	30,102	13,161	43,263	13,165	56,428	13,169	69,597
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)
Klamath		(53,774,196)	(677,918)	(54,452,115)	(677,918)	(55,130,033)	(677,918)	(55,807,951)	(677,918)	(56,485,870)	(677,918)	(57,163,788)	(677,918)	(57,841,707)	(677,918)	(58,519,625)
Total Intangible Plant		(530,885,076)	(1,127,100)	(532,012,176)	(1,123,202)	(533,135,378)	(1,122,638)	(534,258,016)	(1,122,229)	(535,380,245)	(1,115,481)	(536,495,726)	(1,146,243)	(537,641,969)	(1,177,952)	(538,819,921)
Hydro Production Plant:																
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(1,897,775)	(25,360)	(1,923,136)	(25,360)	(1,948,496)	(25,360)	(1,973,856)	(25,360)	(1,999,216)	(25,360)	(2,024,577)	(25,360)	(2,049,937)	(25,360)	(2,075,297)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		(1,897,775)	(25,360)	(1,923,136)	(25,360)	(1,948,496)	(25,360)	(1,973,856)	(25,360)	(1,999,216)	(25,360)	(2,024,577)	(25,360)	(2,049,937)	(25,360)	(2,075,297)
Other Production Plant:																
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																
California	CA	(694,388)	(6,511)	(700,899)	(6,511)	(707,409)	(6,511)	(713,920)	(6,511)	(720,431)	(6,511)	(726,941)	(6,511)	(733,452)	(6,511)	(739,962)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(5,114,699)	(26,027)	(5,140,726)	(26,027)	(5,166,753)	(26,027)	(5,192,780)	(26,027)	(5,218,806)	(26,027)	(5,244,833)	(26,027)	(5,270,860)	(26,027)	(5,296,887)
General Office	SO	(3,302,226)	(34,331)	(3,336,558)	(34,331)	(3,370,889)	(34,331)	(3,405,220)	(34,331)	(3,439,552)	(34,331)	(3,473,883)	(34,331)	(3,508,214)	(34,331)	(3,542,546)
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Utah	UT	(16,488)	(61)	(16,548)	(61)	(16,609)	(61)	(16,670)	(61)	(16,730)	(61)	(16,791)	(61)	(16,852)	(61)	(16,912)
Washington	WA	(1,529,665)	(6,416)	(1,536,081)	(6,416)	(1,542,496)	(6,416)	(1,548,912)	(6,416)	(1,555,328)	(6,416)	(1,561,743)	(6,416)	(1,568,159)	(6,416)	(1,574,575)
Eastern Wyoming	WYP	(4,708,269)	(9,521)	(4,717,790)	(9,521)	(4,727,312)	(9,521)	(4,736,833)	(9,521)	(4,746,355)	(9,521)	(4,755,876)	(9,521)	(4,765,397)	(9,521)	(4,774,919)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(15,699,506)	(82,866)	(15,782,373)	(82,866)	(15,865,239)	(82,866)	(15,948,105)	(82,866)	(16,030,972)	(82,866)	(16,113,838)	(82,866)	(16,196,704)	(82,866)	(16,279,571)
Total Amortization Reserve		(548,482,358)	(1,235,327)	(549,717,685)	(1,231,428)	(550,949,113)	(1,230,864)	(552,179,977)	(1,230,455)	(553,410,433)	(1,223,707)	(554,634,140)	(1,254,470)	(555,888,610)	(1,286,178)	(557,174,789)
Total Depreciation & Amortization Reserve		(9,666,725,871)	(44,632,840)	(9,711,358,711)	(44,715,683)	(9,756,074,394)	(44,845,891)	(9,800,920,285)	(44,980,007)	(9,845,900,292)	(43,650,644)	(9,889,550,935)	(45,399,963)	(9,934,890,898)	(45,510,501)	(9,980,401,400)

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - December 2019 Depreciation and Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance Feb 2018	Adjustments	Adjusted Reserve Balance Mar 2018	Adjustments	Adjusted Reserve Balance Apr 2018	Adjustments	Adjusted Reserve Balance May 2018	Adjustments	Adjusted Reserve Balance Jun 2018	Adjustments	Adjusted Reserve Balance Jul 2018	Adjustments	Adjusted Reserve Balance Aug 2018	Adjustments
DEPRECIATION RESERVE																
Steam Production Plant:																
Pre-merger Pacific	SG	(1,931,112)	(751,754,834)	(1,929,668)	(753,684,502)	(1,928,224)	(755,612,726)	(1,926,780)	(757,539,506)	(1,925,336)	(759,464,842)	(1,923,892)	(761,388,734)	(1,922,448)	(763,311,182)	(1,921,004)
Pre-merger Utah	SG	(1,632,559)	(753,636,096)	(1,630,395)	(755,266,491)	(1,628,230)	(756,894,721)	(1,626,066)	(758,520,787)	(1,623,901)	(760,144,688)	(1,621,736)	(761,766,424)	(1,619,572)	(763,385,996)	(1,617,407)
Post-merger	SG	(9,527,454)	(1,309,385,615)	(9,521,384)	(1,318,906,999)	(9,535,668)	(1,328,442,668)	(9,553,091)	(1,337,995,759)	(9,608,469)	(1,347,604,228)	(9,660,022)	(1,357,264,251)	(9,654,841)	(1,366,919,092)	(9,648,961)
Geothermal - Blundell	SG	(86,589)	(6,977,893)	(86,589)	(7,064,482)	(86,589)	(7,151,071)	(86,589)	(7,237,660)	(86,589)	(7,324,249)	(86,589)	(7,410,838)	(86,589)	(7,497,427)	(86,589)
Pollution Control Equipment	SG	(138,796)	(646,445)	(158,593)	(805,038)	(158,855)	(963,893)	(159,063)	(1,122,956)	(159,063)	(1,282,018)	(159,510)	(1,441,528)	(159,957)	(1,601,485)	(159,957)
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	(421)	(421)	(842)	(1,263)	(842)	(2,105)	(842)
Post-merger	SG	(1,060,431)	(230,481,006)	(1,059,989)	(231,540,994)	(1,059,546)	(232,600,541)	(1,062,762)	(233,663,303)	(1,068,663)	(234,731,966)	(1,072,022)	(235,803,988)	(1,073,024)	(236,877,012)	(1,074,467)
Total Steam Plant		(14,376,941)	(3,052,881,891)	(14,386,617)	(3,067,268,507)	(14,397,112)	(3,081,665,619)	(14,414,351)	(3,096,079,970)	(14,472,442)	(3,110,552,412)	(14,524,614)	(3,125,077,025)	(14,517,272)	(3,139,594,298)	(14,509,227)
Hydro Production Plant:																
Pre-merger Pacific	SG	(296,412)	(136,725,236)	(296,298)	(137,021,534)	(296,184)	(137,317,718)	(296,070)	(137,613,788)	(295,956)	(137,909,745)	(295,843)	(138,205,587)	(295,729)	(138,501,316)	(295,615)
Pre-merger Utah	SG	(95,699)	(31,051,517)	(95,654)	(31,147,171)	(95,608)	(31,242,779)	(95,563)	(31,338,342)	(95,517)	(31,433,860)	(95,472)	(31,529,332)	(95,427)	(31,624,758)	(95,381)
Post-merger	SG-P	(1,187,020)	(113,298,356)	(1,186,706)	(114,485,062)	(1,186,386)	(115,671,448)	(1,186,868)	(116,858,316)	(1,193,353)	(118,051,669)	(1,199,105)	(119,250,774)	(1,198,843)	(120,449,617)	(1,198,685)
Post-merger	SG-U	(345,440)	(44,742,363)	(344,879)	(45,087,242)	(344,317)	(45,431,558)	(343,755)	(45,775,313)	(343,266)	(46,118,579)	(342,776)	(46,461,355)	(346,632)	(46,807,987)	(350,489)
Klamath	SE	(645,576)	(75,299,761)	(645,576)	(75,945,338)	(645,576)	(76,590,914)	(645,576)	(77,236,491)	(645,576)	(77,882,067)	(645,576)	(78,527,644)	(645,576)	(79,173,220)	(645,576)
Total Hydro Plant		(2,570,148)	(401,117,234)	(2,569,112)	(403,686,346)	(2,568,072)	(406,254,418)	(2,567,832)	(408,822,250)	(2,573,669)	(411,395,920)	(2,578,772)	(413,974,692)	(2,582,207)	(416,556,899)	(2,585,746)
Other Production Plant:																
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(2,428,522)	(344,862,257)	(2,446,071)	(347,308,328)	(2,463,074)	(349,771,402)	(2,457,734)	(352,229,136)	(2,454,906)	(354,684,042)	(2,455,103)	(357,139,145)	(2,454,350)	(359,593,495)	(2,450,571)
Post-merger Wind	SG-W	(5,178,874)	(660,143,396)	(5,180,644)	(665,324,040)	(5,182,416)	(670,506,456)	(5,184,262)	(675,690,718)	(5,186,133)	(680,876,852)	(5,187,971)	(686,064,823)	(5,189,810)	(691,254,633)	(5,191,612)
Post-merger	SG	(183,058)	(35,223,842)	(183,054)	(35,406,897)	(183,555)	(35,590,452)	(185,421)	(35,775,873)	(186,783)	(35,962,656)	(193,889)	(36,156,545)	(200,994)	(36,357,539)	(200,790)
Total Other Plant		(7,790,454)	(1,040,229,496)	(7,809,770)	(1,048,039,265)	(7,829,045)	(1,055,868,310)	(7,827,417)	(1,063,695,727)	(7,827,822)	(1,071,523,550)	(7,836,963)	(1,079,360,513)	(7,845,154)	(1,087,205,667)	(7,842,972)
Transmission Plant:																
Pre-merger Pacific	SG	(494,166)	(349,215,810)	(493,848)	(349,709,658)	(493,531)	(350,203,189)	(493,214)	(350,696,403)	(492,896)	(351,189,299)	(492,579)	(351,681,878)	(492,261)	(352,174,139)	(491,944)
Pre-merger Utah	SG	(544,194)	(417,241,488)	(543,680)	(417,785,168)	(543,166)	(418,328,333)	(542,652)	(418,870,985)	(542,137)	(419,413,122)	(541,623)	(419,954,745)	(541,109)	(420,495,854)	(540,595)
Post-merger	SG	(6,164,830)	(931,450,555)	(6,169,949)	(937,620,504)	(6,195,573)	(943,816,077)	(6,230,441)	(950,046,517)	(6,247,496)	(956,294,013)	(6,257,545)	(962,551,558)	(6,268,440)	(968,819,998)	(6,277,944)
Total Transmission Plant		(7,203,190)	(1,697,907,853)	(7,207,477)	(1,705,115,330)	(7,232,269)	(1,712,347,599)	(7,266,306)	(1,719,613,905)	(7,282,529)	(1,726,896,434)	(7,291,747)	(1,734,188,181)	(7,301,810)	(1,741,489,991)	(7,310,483)
Distribution Plant:																
California	CA	(424,110)	(134,087,761)	(425,129)	(134,512,890)	(426,546)	(134,939,436)	(428,725)	(135,368,160)	(431,325)	(135,799,485)	(435,031)	(136,234,516)	(439,855)	(136,674,371)	(444,249)
Oregon	OR	(3,170,672)	(1,019,947,035)	(3,179,712)	(1,023,126,748)	(3,190,385)	(1,026,317,133)	(3,201,441)	(1,029,518,574)	(3,214,850)	(1,032,733,424)	(3,234,944)	(1,035,968,367)	(3,259,670)	(1,039,228,037)	(3,291,041)
Washington	WA	(903,094)	(240,417,893)	(904,812)	(241,322,705)	(906,861)	(242,229,566)	(908,972)	(243,138,537)	(911,050)	(244,049,587)	(913,146)	(244,962,733)	(915,271)	(245,878,004)	(917,531)
Eastern Wyoming	WYP	(1,040,888)	(251,317,497)	(1,043,594)	(252,361,091)	(1,046,601)	(253,407,692)	(1,049,645)	(254,457,337)	(1,052,995)	(255,510,332)	(1,058,500)	(256,568,832)	(1,063,997)	(257,632,829)	(1,067,668)
Utah	UT	(4,341,215)	(969,702,827)	(4,355,972)	(974,058,799)	(4,371,800)	(978,430,599)	(4,388,161)	(982,818,761)	(4,406,241)	(987,225,002)	(4,424,466)	(991,649,468)	(4,442,183)	(996,091,651)	(4,462,649)
Idaho	ID	(540,669)	(145,119,001)	(542,626)	(145,661,626)	(544,946)	(146,206,572)	(547,307)	(146,753,879)	(549,738)	(147,303,617)	(552,163)	(147,855,780)	(554,585)	(148,410,345)	(557,051)
Western Wyoming	WYU	(297,394)	(56,295,208)	(297,338)	(56,592,544)	(297,277)	(56,889,821)	(297,218)	(57,187,040)	(297,160)	(57,484,199)	(297,101)	(57,781,301)	(297,043)	(58,078,343)	(296,984)
Total Distribution Plant		(10,718,042)	(2,816,887,223)	(10,749,180)	(2,827,636,403)	(10,784,415)	(2,838,420,818)	(10,821,469)	(2,849,242,287)	(10,863,359)	(2,860,105,646)	(10,915,352)	(2,871,020,998)	(10,972,584)	(2,881,993,581)	(11,037,173)
General Plant:																
California	CA	(38,215)	(6,891,148)	(38,230)	(6,929,378)	(38,329)	(6,967,707)	(38,498)	(7,006,205)	(38,684)	(7,044,889)	(38,959)	(7,083,848)	(39,340)	(7,123,188)	(39,766)
Oregon	OR	(364,266)	(76,798,369)	(363,666)	(77,162,035)	(363,639)	(77,525,674)	(363,713)	(77,889,387)	(366,682)	(78,256,069)	(369,508)	(78,625,578)	(372,030)	(78,997,608)	(376,383)
Washington	WA	(54,348)	(23,089,351)	(54,178)	(23,143,529)	(54,135)	(23,197,664)	(54,110)	(23,251,774)	(54,041)	(23,305,815)	(53,945)	(23,359,760)	(53,863)	(23,413,623)	(53,980)
Eastern Wyoming	WYP	(81,476)	(22,794,271)	(81,737)	(22,876,008)	(82,032)	(22,958,040)	(82,422)	(23,040,462)	(83,048)	(23,123,510)	(85,752)	(23,209,262)	(88,453)	(23,297,715)	(89,078)
Utah	UT	(444,391)	(82,942,349)	(444,822)	(83,387,172)	(445,340)	(83,832,512)	(446,116)	(84,278,628)	(447,504)	(84,726,132)	(448,804)	(85,174,937)	(450,102)	(85,625,038)	(451,489)
Idaho	ID	(94,584)	(16,243,721)	(94,729)	(16,338,450)	(94,888)	(16,433,337)	(95,090)	(16,528,427)	(95,393)	(16,623,820)	(95,683)	(16,719,503)	(95,971)	(16,815,474)	(96,275)
Western Wyoming	WYU	(27,068)	(5,749,609)	(27,016)	(5,776,625)	(26,965)	(5,803,590)	(26,914)	(5,830,504)	(26,863)	(5,857,367)	(26,811)	(5,884,178)	(26,760)	(5,910,938)	(26,709)
Pre-merger Pacific	SG	32,509	(725,312)	32,574	(692,738)	32,639	(660,099)	32,704	(627,395)	32,770	(594,625)	32,835	(561,790)	32,900	(528,889)	32,966
Pre-merger Utah	SG	28,380	(2,755,064)	28,438	(2,726,626)	28,496	(2,698,130)	28,555	(2,669,576)	28,613	(2,640,963)	28,671	(2,612,292)	28,729	(2,583,562)	28,788
Post-merger	SG	(588,057)	(102,869,198)	(587,336)	(103,456,535)	(586,613)	(104,043,147)	(586,265)	(104,629,413)	(586,780)	(105,216,193)	(586,933)	(105,803,126)	(586,228)	(106,389,354)	(585,561)
General Office	SO	(38,783)	(106,325,501)	(39,065)	(106,364,566)	(40,679)	(106,405,245)	(41,563)	(106,446,808)	(43,781)	(106,490,589)	(46,202)	(106,536,791)	(48,320)	(106,585,111)	(51,258)
General Office	SG	(8,778)	(2,533,028)	(8,756)	(2,541,784)	(8,734)	(2,550,518)	(8,713)	(2,559,231)	(8,691)	(2,567,922)	(8,669)	(2,576,591)	(8,647)	(2,585,238)	(8,626)
General Office	SG	(850)	(100,683)	(850)	(101,532)	(850)	(102,382)	(849)	(103,231)	(849)	(104,081)	(849)	(104,930)	(849)	(105,779)	(849)
Customer Service	CN	89,074	(6,932,728)	89,903	(6,842,825)	90,732	(6,752,093)	91,561	(6,660,533)	92,389	(6,568,143)	93,218	(6,474,925)	94,047	(6,380,878)	94,876
Fuel Related	SE	(11,744)	(1,713,953)	(11,739)	(1,725,692)	(11,735)	(1,737,428)	(11,731)	(1,749,159)	(11,727)	(1,760,886)	(11,723)	(1,772,609)	(11,719)	(1,784,327)	(11,714)
Total General Plant		(1,602,596)	(458,464,286)	(1,601,210)	(460,065,496)	(1,602,072)	(461,667,568)	(1,603,165)	(463,270,733)	(1,610,271)	(464,881,004)	(1,619,114)	(466,500,118)	(1,626,600)	(468,126,724)	(1,635,061)
Mining Plant:																
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Reserve		(44,261,371)	(9,467,487,982)	(44,323,367)	(9,511,811,348)	(44,412,965)	(9,556,224,333)	(44,500,539)	(9,600,724,873)	(44,630,092)	(9,645,354,965)	(44,766,562)	(9,690,121,527)	(44,845,633)	(9,734,967,161)	(44,920,661)

PacifiCorp
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Description	Factor	Adjustments	Adjusted Reserve Balance Feb 2018	Adjustments	Adjusted Reserve Balance Mar 2018	Adjustments	Adjusted Reserve Balance Apr 2018	Adjustments	Adjusted Reserve Balance May 2018	Adjustments	Adjusted Reserve Balance Jun 2018	Adjustments	Adjusted Reserve Balance Jul 2018	Adjustments	Adjusted Reserve Balance Aug 2018	Adjustments
AMORTIZATION RESERVE																
Intangible Plant:																
California	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	(444,459)	(123,838,033)	(444,456)	(124,282,489)	(444,454)	(124,726,942)	(444,451)	(125,171,393)	(444,448)	(125,615,841)	(444,446)	(126,060,287)	(444,443)	(126,504,730)	(444,441)
Idaho	ID	(1,673)	(899,438)	(1,673)	(901,111)	(1,673)	(902,784)	(1,673)	(904,457)	(1,673)	(906,130)	(1,673)	(907,802)	(1,673)	(909,475)	(1,673)
Pre-merger Utah	SG	(1,374)	(467,847)	(1,374)	(469,221)	(1,374)	(470,594)	(1,374)	(471,968)	(1,374)	(473,342)	(1,374)	(474,716)	(1,374)	(476,089)	(1,374)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(898)	(113,362)	(898)	(114,259)	(897)	(115,156)	(897)	(116,054)	(897)	(116,951)	(897)	(117,849)	(897)	(118,746)	(958)
Fuel Related	SE	69,092	514,866	70,070	584,936	71,049	655,985	72,027	728,012	73,005	801,017	73,983	875,000	74,961	949,961	75,939
Post-merger	SG	(201,404)	(70,505,364)	(200,008)	(70,705,372)	(198,612)	(70,903,985)	(197,217)	(71,101,201)	(195,821)	(71,297,022)	(194,425)	(71,491,448)	(193,030)	(71,684,478)	(191,634)
Hydro Relicensing	SG-P	(200,084)	(31,711,799)	(200,055)	(31,911,854)	(200,026)	(32,111,881)	(199,998)	(32,311,878)	(199,969)	(32,511,847)	(199,940)	(32,711,788)	(199,911)	(32,911,697)	(199,882)
Hydro Relicensing	SG-U	(25,511)	(5,572,265)	(25,511)	(5,597,776)	(25,511)	(5,623,287)	(25,511)	(5,648,799)	(25,511)	(5,674,310)	(25,511)	(5,699,822)	(25,511)	(5,725,333)	(25,511)
General Office	SO	(1,598)	(273,236,964)	1,804	(273,235,160)	4,923	(273,230,237)	8,042	(273,222,196)	6,597	(273,215,599)	4,585	(273,211,014)	6,193	(273,204,821)	5,875
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	300,962	25,606,382	300,973	25,907,355	300,984	26,208,339	300,995	26,509,334	301,006	26,810,340	301,017	27,111,357	301,028	27,412,386	301,039
Washington	WA	33	267	33	301	33	334	33	368	33	401	33	435	33	468	33
Eastern Wyoming	WYP	13,172	82,769	13,176	95,945	13,180	109,125	13,183	122,308	13,187	135,495	13,191	148,686	13,195	161,880	13,198
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-
Klamath		(677,918)	(59,197,544)	(677,918)	(59,875,462)	(677,918)	(60,553,381)	(677,918)	(61,231,299)	(677,918)	(61,909,218)	(677,918)	(62,587,136)	(677,918)	(63,265,054)	(677,918)
Total Intangible Plant		(1,171,659)	(539,991,579)	(1,165,837)	(541,157,416)	(1,160,298)	(542,317,714)	(1,154,759)	(543,472,472)	(1,153,783)	(544,626,256)	(1,153,375)	(545,779,630)	(1,149,347)	(546,928,977)	(1,147,306)
Hydro Production Plant:																
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(25,360)	(2,100,657)	(25,360)	(2,126,018)	(25,360)	(2,151,378)	(25,360)	(2,176,738)	(25,360)	(2,202,098)	(25,360)	(2,227,459)	(25,360)	(2,252,819)	(25,360)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		(25,360)	(2,100,657)	(25,360)	(2,126,018)	(25,360)	(2,151,378)	(25,360)	(2,176,738)	(25,360)	(2,202,098)	(25,360)	(2,227,459)	(25,360)	(2,252,819)	(25,360)
Other Production Plant:																
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																
California	CA	(6,511)	(746,473)	(6,511)	(752,984)	(6,511)	(759,494)	(6,511)	(766,005)	(6,511)	(772,515)	(6,511)	(779,026)	(6,511)	(785,536)	(6,511)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(26,027)	(5,322,913)	(26,027)	(5,348,940)	(26,027)	(5,374,967)	(26,027)	(5,400,994)	(26,027)	(5,427,020)	(26,027)	(5,453,047)	(26,027)	(5,479,074)	(26,027)
General Office	SO	(34,331)	(3,576,877)	(34,331)	(3,611,208)	(34,331)	(3,645,539)	(34,331)	(3,679,871)	(34,331)	(3,714,202)	(34,331)	(3,748,533)	(34,331)	(3,782,865)	(34,331)
Idaho	ID	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	(61)	(16,973)	(61)	(17,034)	(61)	(17,094)	(61)	(17,155)	(61)	(17,216)	(61)	(17,276)	(61)	(17,337)	(61)
Washington	WA	(6,416)	(1,580,990)	(6,416)	(1,587,406)	(6,416)	(1,593,821)	(6,416)	(1,600,237)	(6,416)	(1,606,653)	(6,416)	(1,613,068)	(6,416)	(1,619,484)	(6,416)
Eastern Wyoming	WYP	(9,521)	(4,784,440)	(9,521)	(4,793,962)	(9,521)	(4,803,483)	(9,521)	(4,813,004)	(9,521)	(4,822,526)	(9,521)	(4,832,047)	(9,521)	(4,841,569)	(9,521)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(82,866)	(16,362,437)	(82,866)	(16,445,304)	(82,866)	(16,528,170)	(82,866)	(16,611,036)	(82,866)	(16,693,903)	(82,866)	(16,776,769)	(82,866)	(16,859,635)	(82,866)
Total Amortization Reserve		(1,279,885)	(558,454,674)	(1,274,063)	(559,728,737)	(1,268,524)	(560,997,261)	(1,262,985)	(562,260,247)	(1,262,010)	(563,522,257)	(1,261,601)	(564,783,858)	(1,257,573)	(566,041,431)	(1,255,533)
Total Depreciation & Amortization Reserve		(45,541,256)	(10,025,942,656)	(45,597,430)	(10,071,540,085)	(45,681,509)	(10,117,221,595)	(45,763,525)	(10,162,985,119)	(45,892,102)	(10,208,877,222)	(46,028,164)	(10,254,905,385)	(46,103,207)	(10,301,008,592)	(46,176,193)

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - December 2019 Depreciation and Amortization Reserve

Description	Factor	Adjusted Reserve Balance Sep 2018	Adjustments	Adjusted Reserve Balance Oct 2018	Adjustments	Adjusted Reserve Balance Nov 2018	Adjustments	Adjusted Reserve Balance Dec 2018	Adjustments	Adjusted Reserve Balance Jan 2019	Adjustments	Adjusted Reserve Balance Feb 2019	Adjustments	Adjusted Reserve Balance Mar 2019	Adjustments	Adjusted Reserve Balance Apr 2019
DEPRECIATION RESERVE																
Steam Production Plant:																
Pre-merger Pacific	SG	(765,232,186)	(1,919,560)	(767,151,746)	(1,918,116)	(769,069,862)	(1,916,672)	(770,986,534)	(1,915,228)	(772,901,763)	(1,913,784)	(774,815,547)	(1,912,340)	(776,727,887)	(1,910,896)	(778,638,784)
Pre-merger Utah	SG	(765,003,403)	(1,615,243)	(766,618,646)	(1,613,078)	(768,231,724)	(1,610,913)	(769,842,637)	79,181,315	(690,661,322)	(1,417,245)	(692,078,567)	(1,415,081)	(693,493,648)	(1,412,916)	(694,906,564)
Post-merger	SG	(1,376,568,053)	(9,652,539)	(1,386,220,592)	(9,689,425)	(1,395,890,017)	(9,714,332)	(1,405,604,349)	121,297,764	(1,284,306,585)	(9,331,233)	(1,293,637,818)	(9,322,017)	(1,302,959,835)	(9,333,302)	(1,312,293,137)
Geothermal - Blundell	SG	(7,584,015)	(86,589)	(7,670,604)	(86,589)	(7,757,193)	(86,589)	(7,843,782)	(86,589)	(7,930,371)	(86,589)	(8,016,960)	(86,589)	(8,103,549)	(86,589)	(8,190,137)
Pollution Control Equipment	SG	(1,761,442)	(159,957)	(1,921,399)	(159,957)	(2,081,356)	(159,957)	(2,241,313)	(159,957)	(2,401,270)	(159,957)	(2,561,227)	(159,957)	(2,721,184)	(159,957)	(2,881,141)
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	(2,947)	(842)	(3,789)	(842)	(4,631)	(842)	(5,474)	(842)	(6,316)	(842)	(7,158)	(842)	(8,000)	(842)	(8,842)
Post-merger	SG	(237,951,478)	(1,075,910)	(239,027,388)	(1,076,124)	(240,103,513)	(1,078,137)	(241,181,650)	(1,079,821)	(242,261,471)	(1,078,379)	(243,339,850)	(1,078,936)	(244,419,786)	(1,078,494)	(245,498,280)
Total Steam Plant		(3,154,103,524)	(14,510,640)	(3,168,614,164)	(14,524,132)	(3,183,138,296)	(14,567,442)	(3,197,705,739)	197,236,641	(3,000,469,097)	(13,989,029)	(3,014,458,127)	(13,975,763)	(3,028,433,889)	(13,962,996)	(3,042,416,886)
Hydro Production Plant:																
Pre-merger Pacific	SG	(138,796,931)	(295,501)	(139,092,433)	(295,387)	(139,387,820)	(295,274)	(139,683,094)	(295,160)	(139,978,254)	(295,046)	(140,273,300)	(294,932)	(140,568,232)	(294,819)	(140,863,051)
Pre-merger Utah	SG	(31,720,139)	(95,336)	(31,815,475)	(95,290)	(31,910,765)	(95,245)	(32,006,010)	(95,199)	(32,101,209)	(95,154)	(32,196,363)	(95,108)	(32,291,471)	(95,063)	(32,386,534)
Post-merger	SG-P	(121,648,302)	(1,198,803)	(122,847,105)	(1,211,789)	(124,058,895)	(1,231,671)	(125,290,565)	(1,240,376)	(126,530,941)	(1,241,849)	(127,772,791)	(1,241,583)	(129,014,374)	(1,241,383)	(130,255,757)
Post-merger	SG-U	(47,158,476)	(349,971)	(47,508,447)	(353,014)	(47,861,461)	(356,874)	(48,218,334)	(357,174)	(48,575,508)	(356,612)	(48,932,120)	(356,050)	(49,288,170)	(355,488)	(49,643,658)
Klamath		(79,818,797)	(645,576)	(80,464,373)	(645,576)	(81,109,949)	(647,428)	(81,757,377)	(649,279)	(82,406,656)	(649,279)	(83,055,935)	(649,279)	(83,705,214)	(649,279)	(84,354,492)
Total Hydro Plant		(419,142,645)	(2,585,188)	(421,727,833)	(2,601,057)	(424,328,890)	(2,626,490)	(426,955,380)	(2,637,188)	(429,592,568)	(2,637,940)	(432,230,508)	(2,636,953)	(434,867,460)	(2,636,032)	(437,503,492)
Other Production Plant:																
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(362,044,066)	(2,445,231)	(364,489,297)	(2,439,891)	(366,929,188)	(2,436,100)	(369,365,288)	(2,432,312)	(371,797,600)	(2,426,982)	(374,224,582)	(2,453,495)	(376,678,077)	(2,480,009)	(379,158,086)
Post-merger Wind	SG-W	(696,446,245)	(5,193,491)	(701,639,736)	(5,195,533)	(706,835,269)	(5,199,277)	(712,034,545)	(5,202,242)	(717,236,787)	(5,202,790)	(722,439,577)	(5,203,345)	(727,642,922)	(5,203,904)	(732,846,826)
Post-merger	SG	(36,558,329)	(200,585)	(36,758,914)	(200,380)	(36,959,293)	(200,175)	(37,159,468)	(199,970)	(37,359,438)	(199,766)	(37,559,204)	(199,562)	(37,758,766)	(199,450)	(37,958,215)
Total Other Plant		(1,095,048,639)	(7,839,307)	(1,102,887,946)	(7,835,804)	(1,110,723,750)	(7,835,551)	(1,118,559,301)	(7,834,524)	(1,126,393,825)	(7,829,538)	(1,134,223,363)	(7,856,402)	(1,142,079,765)	(7,883,362)	(1,149,963,127)
Transmission Plant:																
Pre-merger Pacific	SG	(352,666,083)	(491,627)	(353,157,710)	(491,309)	(353,649,019)	(490,992)	(354,140,011)	(490,674)	(354,630,685)	(490,357)	(355,121,042)	(490,040)	(355,611,082)	(489,722)	(356,100,805)
Pre-merger Utah	SG	(421,036,449)	(540,080)	(421,576,529)	(539,566)	(422,116,095)	(539,052)	(422,655,147)	(538,538)	(423,193,685)	(538,023)	(423,731,708)	(537,509)	(424,269,217)	(536,995)	(424,806,212)
Post-merger	SG	(975,097,942)	(6,292,200)	(981,390,143)	(6,353,495)	(987,743,638)	(6,419,118)	(994,162,756)	(6,434,448)	(1,000,597,205)	(6,438,388)	(1,007,035,593)	(6,443,220)	(1,013,478,812)	(6,448,212)	(1,019,927,024)
Total Transmission Plant		(1,748,800,474)	(7,323,907)	(1,756,124,381)	(7,384,371)	(1,763,508,752)	(7,449,162)	(1,770,957,914)	(7,463,660)	(1,778,421,574)	(7,466,769)	(1,785,888,343)	(7,470,769)	(1,793,359,112)	(7,474,929)	(1,800,834,041)
Distribution Plant:																
California	CA	(137,118,620)	(447,621)	(137,566,242)	(449,629)	(138,015,870)	(452,546)	(138,468,417)	(455,155)	(138,923,571)	(455,772)	(139,379,343)	(456,482)	(139,835,825)	(457,307)	(140,293,132)
Oregon	OR	(1,042,519,079)	(3,329,716)	(1,045,848,795)	(3,362,681)	(1,049,211,476)	(3,386,819)	(1,052,598,295)	(3,404,568)	(1,056,002,863)	(3,417,645)	(1,059,420,508)	(3,431,524)	(1,062,852,032)	(3,446,464)	(1,066,298,496)
Washington	WA	(246,795,535)	(919,715)	(247,715,250)	(921,591)	(248,636,842)	(923,691)	(249,560,533)	(925,651)	(250,486,184)	(927,113)	(251,413,297)	(928,782)	(252,342,079)	(930,766)	(253,272,845)
Eastern Wyoming	WYP	(258,700,497)	(1,071,067)	(259,771,564)	(1,075,918)	(260,847,482)	(1,088,319)	(261,935,800)	(1,098,491)	(263,034,291)	(1,100,642)	(264,134,933)	(1,103,063)	(265,237,997)	(1,105,790)	(266,343,787)
Utah	UT	(1,000,554,300)	(4,483,199)	(1,005,037,499)	(4,500,742)	(1,009,538,241)	(4,519,618)	(1,014,057,860)	(4,536,488)	(1,018,594,348)	(4,548,898)	(1,023,143,246)	(4,562,116)	(1,027,705,362)	(4,576,344)	(1,032,281,706)
Idaho	ID	(148,987,396)	(559,318)	(149,526,714)	(561,363)	(150,088,077)	(564,421)	(150,652,498)	(567,602)	(151,220,100)	(569,920)	(151,790,020)	(572,552)	(152,362,572)	(576,150)	(152,938,722)
Western Wyoming	WYU	(58,375,327)	(296,925)	(58,672,253)	(296,867)	(58,969,119)	(296,808)	(59,265,927)	(296,749)	(59,562,677)	(296,691)	(59,859,367)	(296,632)	(60,156,000)	(296,574)	(60,452,573)
Total Distribution Plant		(2,893,030,754)	(11,107,562)	(2,904,138,316)	(11,168,791)	(2,915,307,107)	(11,232,222)	(2,926,539,329)	(11,284,705)	(2,937,824,034)	(11,316,682)	(2,949,140,716)	(11,351,150)	(2,960,491,866)	(11,389,395)	(2,971,881,261)
General Plant:																
California	CA	(7,162,954)	(40,079)	(7,203,033)	(40,230)	(7,243,263)	(40,519)	(7,283,782)	(40,733)	(7,324,514)	(40,696)	(7,365,211)	(40,671)	(7,405,881)	(40,694)	(7,446,575)
Oregon	OR	(79,373,991)	(377,854)	(79,751,845)	(377,946)	(80,129,791)	(382,891)	(80,512,681)	(387,320)	(80,900,001)	(386,616)	(81,286,617)	(386,006)	(81,672,623)	(385,887)	(82,058,510)
Washington	WA	(23,487,603)	(54,044)	(23,521,648)	(54,002)	(23,575,650)	(54,420)	(23,630,070)	(54,726)	(23,684,796)	(54,524)	(23,739,321)	(54,343)	(23,793,664)	(54,265)	(23,847,929)
Eastern Wyoming	WYP	(23,386,793)	(89,704)	(23,476,497)	(90,624)	(23,567,121)	(91,878)	(23,658,999)	(92,930)	(23,751,929)	(93,347)	(23,845,276)	(93,535)	(23,938,811)	(93,756)	(24,032,567)
Utah	UT	(86,076,528)	(452,877)	(86,529,405)	(455,044)	(86,984,449)	(458,084)	(87,442,533)	(460,760)	(87,903,293)	(461,956)	(88,365,249)	(462,564)	(88,827,813)	(463,257)	(89,291,071)
Idaho	ID	(16,911,749)	(96,579)	(17,008,327)	(97,011)	(17,105,339)	(97,590)	(17,202,929)	(98,159)	(17,301,087)	(98,532)	(17,399,619)	(98,808)	(17,498,427)	(99,192)	(17,597,619)
Western Wyoming	WYU	(5,937,647)	(26,658)	(5,964,305)	(26,606)	(5,990,911)	(26,555)	(6,017,466)	(26,504)	(6,043,970)	(26,453)	(6,070,423)	(26,401)	(6,096,824)	(26,350)	(6,123,174)
Pre-merger Pacific	SG	(495,924)	33,031	(462,893)	33,096	(429,797)	33,161	(396,635)	33,227	(363,408)	33,292	(330,116)	33,357	(296,759)	33,423	(263,336)
Pre-merger Utah	SG	(2,554,775)	28,846	(2,525,929)	28,904	(2,497,025)	28,962	(2,468,063)	29,021	(2,439,042)	29,079	(2,409,963)	29,137	(2,380,826)	29,195	(2,351,630)
Post-merger	SG	(106,974,915)	(585,039)	(107,559,954)	(584,462)	(108,144,417)	(586,074)	(108,730,491)	(587,742)	(109,318,233)	(586,992)	(109,905,225)	(586,165)	(110,491,391)	(585,375)	(111,076,765)
General Office	SO	(106,636,399)	(55,833)	(106,692,202)	(58,970)	(106,751,173)	(63,418)	(106,814,590)	(67,238)	(106,881,828)	(66,242)	(106,948,070)	(68,525)	(107,016,595)	(73,328)	(107,089,923)
General Office	SG	(2,593,864)	(8,604)	(2,602,468)	(8,582)	(2,611,050)	(8,561)	(2,619,611)	(8,539)	(2,628,150)	(8,517)	(2,636,667)	(8,496)	(2,645,163)	(8,474)	(2,653,637)
General Office	SG	(106,629)	(849)	(107,478)	(849)	(108,327)	(849)	(109,176)	(849)	(110,026)	(849)	(110,875)	(849)	(111,724)	(849)	(112,573)
Customer Service	CN	(6,286,002)	95,705	(6,190,298)	96,533	(6,093,764)	97,362	(5,996,402)	98,191	(5,898,211)	99,020	(5,799,191)	99,849	(5,699,342)	100,678	(5,598,665)
Fuel Related	SE	(1,796,042)	(11,710)	(1,807,752)	(11,706)	(1,819,458)	(11,702)	(1,831,160)	(11,698)	(1,842,858)	(11,694)	(1,854,552)	(11,689)	(1,866,241)	(11,685)	(1,877,926)
Total General Plant		(469,761,785)	(1,642,249)	(471,404,034)	(1,647,501)	(473,051,534)	(1,663,053)	(474,714,588)	(1,676,759)	(476,391,346)	(1,675,028)	(478,066,374)	(1,675,710)	(479,742,084)	(1,679,817)	(481,421,901)
Mining Plant:																
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Reserve		(9,779,887,822)	(45,008,852)	(9,824,896,674)	(45,161,655)	(9,870,058,329)	(45,373,921)	(9,915,432,251)	166,339,805	(9,749,092,445)	(44,914,985)	(9,794,007,430)	(44,966,745)	(9,838,974,176)	(45,046,532)	(9,884,020,708)

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - December 2019 Depreciation and Amortization Reserve

Description	Factor	Adjusted Reserve Balance Sep 2018	Adjustments	Adjusted Reserve Balance Oct 2018	Adjustments	Adjusted Reserve Balance Nov 2018	Adjustments	Adjusted Reserve Balance Dec 2018	Adjustments	Adjusted Reserve Balance Jan 2019	Adjustments	Adjusted Reserve Balance Feb 2019	Adjustments	Adjusted Reserve Balance Mar 2019	Adjustments	Adjusted Reserve Balance Apr 2019
AMORTIZATION RESERVE																
Intangible Plant:																
California	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	(126,949,171)	(444,438)	(127,393,609)	(444,435)	(127,838,044)	(444,433)	(128,282,477)	(444,430)	(128,726,907)	(444,428)	(129,171,335)	(444,425)	(129,615,760)	(444,422)	(130,060,182)
Idaho	ID	(911,148)	(1,673)	(912,820)	(1,673)	(914,493)	(1,673)	(916,166)	(1,673)	(917,839)	(1,673)	(919,511)	(1,673)	(921,184)	(1,673)	(922,856)
Pre-merger Utah	SG	(477,463)	(1,374)	(478,837)	(1,374)	(480,211)	(1,374)	(481,584)	(1,374)	(482,958)	(1,374)	(484,332)	(1,374)	(485,706)	(1,374)	(487,079)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(119,704)	(1,019)	(120,723)	(1,019)	(121,741)	(1,019)	(122,760)	(1,019)	(123,779)	(1,019)	(124,797)	(1,019)	(125,816)	(1,019)	(126,834)
Fuel Related	SE	1,025,900	76,918	1,102,818	77,896	1,180,714	78,874	1,259,588	79,852	1,339,440	80,830	1,420,270	81,808	1,502,078	82,787	1,584,865
Post-merger	SG	(71,876,112)	(190,238)	(72,066,350)	(188,843)	(72,255,193)	(187,447)	(72,442,640)	(186,051)	(72,628,691)	(184,656)	(72,813,347)	(183,260)	(72,996,607)	(181,864)	(73,178,471)
Hydro Relicensing	SG-P	(33,111,579)	(199,853)	(33,311,432)	(199,824)	(33,511,256)	(199,795)	(33,711,052)	(199,766)	(33,910,818)	(199,737)	(34,110,555)	(199,709)	(34,310,264)	(199,680)	(34,509,944)
Hydro Relicensing	SG-U	(5,750,844)	(25,511)	(5,776,356)	(25,511)	(5,801,867)	(25,511)	(5,827,378)	(25,511)	(5,852,890)	(25,511)	(5,878,401)	(25,511)	(5,903,912)	(25,511)	(5,929,424)
General Office	SO	(273,198,946)	4,584	(273,194,362)	2,321	(273,192,042)	(8,082)	(273,200,124)	(14,642)	(273,214,766)	(10,943)	(273,225,709)	(7,609)	(273,233,318)	(5,245)	(273,238,563)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	27,713,425	301,050	28,014,475	301,061	28,315,536	301,072	28,616,609	301,083	28,917,692	301,094	29,218,786	301,105	29,519,892	301,116	29,821,008
Washington	WA	501	33	535	33	568	33	602	33	635	33	669	33	702	33	735
Eastern Wyoming	WYP	175,079	13,202	188,281	13,206	201,486	13,209	214,696	13,213	227,909	13,217	241,125	13,220	254,346	13,224	267,570
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)
Klamath		(63,942,973)	(677,918)	(64,620,891)	(677,918)	(65,298,810)	(677,918)	(65,976,728)	(677,918)	(66,654,647)	(677,918)	(67,332,565)	(677,918)	(68,010,484)	(677,918)	(68,688,402)
Total Intangible Plant		(548,076,283)	(1,146,238)	(549,222,521)	(1,146,081)	(550,368,601)	(1,154,063)	(551,522,665)	(1,158,203)	(552,680,867)	(1,152,084)	(553,832,952)	(1,146,330)	(554,979,281)	(1,141,545)	(556,120,827)
Hydro Production Plant:																
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(2,278,179)	(25,360)	(2,303,539)	(25,360)	(2,328,900)	(25,360)	(2,354,260)	(25,360)	(2,379,620)	(25,360)	(2,404,980)	(25,360)	(2,430,341)	(25,360)	(2,455,701)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		(2,278,179)	(25,360)	(2,303,539)	(25,360)	(2,328,900)	(25,360)	(2,354,260)	(25,360)	(2,379,620)	(25,360)	(2,404,980)	(25,360)	(2,430,341)	(25,360)	(2,455,701)
Other Production Plant:																
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																
California	CA	(792,047)	(6,511)	(798,558)	(6,511)	(805,068)	(6,511)	(811,579)	(6,511)	(818,089)	(6,511)	(824,600)	(6,511)	(831,110)	(6,511)	(837,621)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(5,505,101)	(26,027)	(5,531,128)	(26,027)	(5,557,154)	(26,027)	(5,583,181)	(26,027)	(5,609,208)	(26,027)	(5,635,235)	(26,027)	(5,661,261)	(26,027)	(5,687,288)
General Office	SO	(3,817,196)	(34,331)	(3,851,527)	(34,331)	(3,885,859)	(34,331)	(3,920,190)	(34,331)	(3,954,521)	(34,331)	(3,988,853)	(34,331)	(4,023,184)	(34,331)	(4,057,515)
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Utah	UT	(17,398)	(61)	(17,458)	(61)	(17,519)	(61)	(17,580)	(61)	(17,640)	(61)	(17,701)	(61)	(17,762)	(61)	(17,822)
Washington	WA	(1,625,900)	(6,416)	(1,632,315)	(6,416)	(1,638,731)	(6,416)	(1,645,147)	(6,416)	(1,651,562)	(6,416)	(1,657,978)	(6,416)	(1,664,393)	(6,416)	(1,670,809)
Eastern Wyoming	WYP	(4,851,090)	(9,521)	(4,860,611)	(9,521)	(4,870,133)	(9,521)	(4,879,654)	(9,521)	(4,889,176)	(9,521)	(4,898,697)	(9,521)	(4,908,218)	(9,521)	(4,917,740)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(16,942,502)	(82,866)	(17,025,368)	(82,866)	(17,108,234)	(82,866)	(17,191,101)	(82,866)	(17,273,967)	(82,866)	(17,356,834)	(82,866)	(17,439,700)	(82,866)	(17,522,566)
Total Amortization Reserve		(567,296,964)	(1,254,464)	(568,551,428)	(1,254,307)	(569,805,736)	(1,262,290)	(571,068,025)	(1,266,430)	(572,334,455)	(1,260,311)	(573,594,765)	(1,254,556)	(574,849,322)	(1,249,772)	(576,099,094)
Total Depreciation & Amortization Reserve		(10,347,184,786)	(46,263,317)	(10,393,448,102)	(46,415,963)	(10,439,864,065)	(46,636,211)	(10,486,500,276)	165,073,376	(10,321,426,900)	(46,175,296)	(10,367,602,196)	(46,221,301)	(10,413,823,497)	(46,296,304)	(10,460,119,801)

PacifiCorp
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Jun 2017 - December 2019 Depreciation and Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance May 2019	Adjustments	Adjusted Reserve Balance Jun 2019	Adjustments	Adjusted Reserve Balance Jul 2019	Adjustments	Adjusted Reserve Balance Aug 2019	Adjustments	Adjusted Reserve Balance Sep 2019	Adjustments	Adjusted Reserve Balance Oct 2019	Adjustments	Adjusted Reserve Balance Nov 2019	Adjustments
DEPRECIATION RESERVE																
Steam Production Plant:																
Pre-merger Pacific	SG	(1,909,452)	(780,548,238)	(1,908,009)	(782,456,245)	(1,906,565)	(784,362,809)	(1,905,121)	(786,267,930)	(1,903,677)	(788,171,607)	(1,902,233)	(790,073,840)	(1,900,789)	(791,974,628)	(1,899,345)
Pre-merger Utah	SG	(1,410,751)	(696,317,315)	(1,406,587)	(697,725,902)	(1,406,422)	(699,132,325)	(1,404,258)	(700,536,582)	(1,402,093)	(701,938,675)	(1,399,929)	(703,338,604)	(1,397,764)	(704,736,368)	(1,395,599)
Post-merger	SG	(9,347,308)	(1,321,640,445)	(9,407,261)	(1,331,047,707)	(9,467,851)	(1,340,515,258)	(9,466,574)	(1,349,981,833)	(9,465,091)	(1,359,446,923)	(9,479,893)	(1,368,926,816)	(9,515,217)	(1,378,442,033)	(9,592,533)
Geothermal - Blundell	SG	(86,589)	(8,276,726)	(86,589)	(8,363,315)	(86,589)	(8,449,904)	(86,589)	(8,536,493)	(86,589)	(8,623,082)	(86,589)	(8,709,671)	(86,589)	(8,796,259)	(86,589)
Pollution Control Equipment	SG	(159,957)	(3,041,098)	(159,957)	(3,201,055)	(159,957)	(3,361,012)	(159,957)	(3,520,969)	(159,957)	(3,680,926)	(159,957)	(3,840,883)	(159,957)	(4,000,839)	(159,957)
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	(842)	(9,684)	(842)	(10,526)	(842)	(11,368)	(842)	(12,210)	(842)	(13,052)	(842)	(13,894)	(842)	(14,736)	(842)
Post-merger	SG	(1,078,051)	(246,576,332)	(1,077,609)	(247,653,941)	(1,077,166)	(248,731,107)	(1,076,724)	(249,807,831)	(1,076,281)	(250,884,113)	(1,075,839)	(251,959,952)	(1,075,396)	(253,035,348)	(1,074,954)
Total Steam Plant		(13,992,951)	(3,056,409,837)	(14,048,853)	(3,070,458,690)	(14,105,093)	(3,084,563,783)	(14,100,065)	(3,098,663,848)	(14,094,530)	(3,112,758,378)	(14,105,281)	(3,126,863,658)	(14,136,554)	(3,141,000,213)	(14,209,819)
Hydro Production Plant:																
Pre-merger Pacific	SG	(294,705)	(141,157,755)	(294,591)	(141,452,346)	(294,477)	(141,746,824)	(294,363)	(142,041,187)	(294,250)	(142,335,437)	(294,136)	(142,629,572)	(294,022)	(142,923,594)	(293,908)
Pre-merger Utah	SG	(95,018)	(32,481,552)	(94,972)	(32,576,524)	(94,927)	(32,671,450)	(94,881)	(32,766,332)	(94,836)	(32,861,167)	(94,790)	(32,955,958)	(94,745)	(33,050,702)	(94,699)
Post-merger	SG-P	(1,240,972)	(131,496,728)	(1,240,784)	(132,737,513)	(1,240,637)	(133,978,149)	(1,240,197)	(135,218,346)	(1,240,522)	(136,458,868)	(1,242,243)	(137,701,111)	(1,251,244)	(138,952,355)	(1,262,121)
Post-merger	SG-U	(354,926)	(49,998,584)	(354,365)	(50,352,949)	(359,353)	(50,712,303)	(364,436)	(51,076,739)	(363,968)	(51,440,707)	(377,799)	(51,818,506)	(392,301)	(52,210,807)	(395,630)
Klamath		(649,279)	(85,003,771)	(649,279)	(85,653,050)	(649,279)	(86,302,329)	(649,279)	(86,951,608)	(649,279)	(87,600,887)	(649,279)	(88,250,165)	(649,279)	(88,899,444)	(649,279)
Total Hydro Plant		(2,634,899)	(440,138,391)	(2,633,991)	(442,772,382)	(2,638,673)	(445,411,055)	(2,643,156)	(448,054,211)	(2,642,854)	(450,697,065)	(2,658,247)	(453,355,312)	(2,681,590)	(456,036,902)	(2,695,637)
Other Production Plant:																
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(2,474,678)	(381,632,764)	(2,470,042)	(384,102,806)	(2,477,624)	(386,580,430)	(2,488,585)	(389,069,016)	(2,487,329)	(391,556,345)	(2,482,232)	(394,038,577)	(2,477,340)	(396,515,917)	(2,475,576)
Post-merger Wind	SG-W	(5,204,469)	(738,051,294)	(5,205,037)	(743,256,332)	(5,205,610)	(748,461,942)	(5,206,187)	(753,668,130)	(5,206,768)	(758,874,897)	(5,207,351)	(764,082,248)	(5,207,937)	(769,290,186)	(5,208,526)
Post-merger	SG	(199,429)	(38,157,645)	(199,317)	(38,356,962)	(206,607)	(38,563,569)	(213,896)	(38,777,465)	(213,692)	(38,991,156)	(213,488)	(39,204,644)	(213,283)	(39,417,928)	(213,079)
Total Other Plant		(7,878,576)	(1,157,841,703)	(7,874,397)	(1,165,716,100)	(7,889,841)	(1,173,605,941)	(7,908,669)	(1,181,514,610)	(7,907,789)	(1,189,422,399)	(7,903,071)	(1,197,325,469)	(7,898,561)	(1,205,224,030)	(7,897,182)
Transmission Plant:																
Pre-merger Pacific	SG	(489,405)	(356,590,210)	(489,088)	(357,079,297)	(488,770)	(357,568,067)	(488,453)	(358,056,520)	(488,135)	(358,544,656)	(487,818)	(359,032,474)	(487,501)	(359,519,974)	(487,183)
Pre-merger Utah	SG	(536,481)	(425,342,693)	(535,966)	(425,878,659)	(535,452)	(426,414,112)	(534,938)	(426,949,050)	(534,424)	(427,483,473)	(533,910)	(428,017,383)	(533,395)	(428,550,778)	(532,881)
Post-merger	SG	(6,459,510)	(1,026,386,534)	(6,472,249)	(1,032,858,783)	(6,479,322)	(1,039,338,105)	(6,485,572)	(1,045,823,677)	(6,494,053)	(1,052,317,730)	(6,504,955)	(1,058,822,685)	(6,607,505)	(1,065,430,190)	(6,720,241)
Total Transmission Plant		(7,485,396)	(1,808,319,437)	(7,497,303)	(1,815,816,740)	(7,503,545)	(1,823,320,284)	(7,508,962)	(1,830,829,247)	(7,516,612)	(1,838,345,859)	(7,526,682)	(1,845,872,541)	(7,628,401)	(1,853,500,943)	(7,740,305)
Distribution Plant:																
California	CA	(458,195)	(140,751,327)	(459,106)	(141,210,432)	(459,966)	(141,670,398)	(460,791)	(142,131,190)	(469,765)	(142,600,955)	(478,759)	(143,079,714)	(479,532)	(143,559,245)	(480,484)
Oregon	OR	(3,461,278)	(1,069,759,774)	(3,480,498)	(1,073,240,272)	(3,502,520)	(1,076,742,792)	(3,523,072)	(1,080,265,864)	(3,542,648)	(1,083,808,512)	(3,561,478)	(1,087,369,990)	(3,584,873)	(1,090,954,863)	(3,607,673)
Washington	WA	(932,824)	(254,205,669)	(934,862)	(255,140,531)	(936,936)	(256,077,468)	(939,058)	(257,016,525)	(941,294)	(257,957,819)	(943,449)	(258,901,269)	(945,307)	(259,846,575)	(947,410)
Eastern Wyoming	WYP	(1,109,030)	(267,452,817)	(1,112,550)	(268,565,367)	(1,115,735)	(269,681,101)	(1,118,940)	(270,800,042)	(1,122,317)	(271,922,359)	(1,126,818)	(273,053,177)	(1,138,941)	(274,192,118)	(1,141,545)
Utah	UT	(4,595,855)	(1,036,877,561)	(4,617,220)	(1,041,494,781)	(4,634,374)	(1,046,129,155)	(4,651,029)	(1,050,780,184)	(4,668,855)	(1,055,449,039)	(4,686,544)	(1,060,135,583)	(4,703,573)	(1,064,839,156)	(4,719,905)
Idaho	ID	(581,198)	(153,519,921)	(587,096)	(154,107,017)	(595,225)	(154,702,242)	(605,587)	(155,307,829)	(615,020)	(155,922,849)	(623,259)	(156,546,108)	(628,857)	(157,174,965)	(631,869)
Western Wyoming	WYU	(296,515)	(60,749,088)	(296,456)	(61,045,544)	(296,398)	(61,341,942)	(296,339)	(61,638,281)	(296,280)	(61,934,561)	(296,222)	(62,230,783)	(296,163)	(62,526,946)	(296,104)
Total Distribution Plant		(11,434,896)	(2,983,316,157)	(11,487,787)	(2,994,803,944)	(11,541,154)	(3,006,345,098)	(11,594,816)	(3,017,939,914)	(11,656,181)	(3,029,596,095)	(11,720,528)	(3,041,316,623)	(11,777,245)	(3,053,093,868)	(11,824,991)
General Plant:																
California	CA	(40,722)	(7,487,297)	(40,733)	(7,528,029)	(40,734)	(7,568,763)	(40,741)	(7,609,504)	(40,837)	(7,650,341)	(40,918)	(7,691,257)	(40,933)	(7,732,190)	(41,117)
Oregon	OR	(385,849)	(82,444,359)	(386,648)	(82,830,007)	(385,704)	(83,215,711)	(386,197)	(83,601,907)	(388,909)	(83,990,816)	(391,503)	(84,382,319)	(392,268)	(84,774,587)	(401,913)
Washington	WA	(54,204)	(23,902,132)	(54,108)	(23,956,240)	(53,987)	(24,010,228)	(53,880)	(24,064,107)	(53,971)	(24,118,078)	(54,019)	(24,172,098)	(53,952)	(24,226,050)	(54,269)
Eastern Wyoming	WYP	(94,074)	(24,126,641)	(94,628)	(24,221,267)	(95,145)	(24,316,412)	(95,661)	(24,412,073)	(96,213)	(24,508,286)	(96,766)	(24,605,052)	(97,613)	(24,702,665)	(98,794)
Utah	UT	(464,200)	(89,755,271)	(465,740)	(90,221,010)	(467,195)	(90,688,205)	(468,645)	(91,156,850)	(470,185)	(91,627,035)	(471,725)	(92,098,759)	(474,022)	(92,572,781)	(477,170)
Idaho	ID	(99,836)	(17,697,455)	(100,706)	(17,798,161)	(101,907)	(17,900,068)	(103,451)	(18,003,519)	(104,854)	(18,108,373)	(105,943)	(18,214,316)	(106,781)	(18,321,097)	(107,543)
Western Wyoming	WYU	(26,299)	(6,149,473)	(26,248)	(6,175,721)	(26,196)	(6,201,917)	(26,145)	(6,228,062)	(26,094)	(6,254,156)	(26,043)	(6,280,199)	(25,991)	(6,306,190)	(25,940)
Pre-merger Pacific	SG	33,488	(229,849)	33,553	(196,295)	33,618	(162,677)	33,684	(128,993)	33,749	(95,244)	33,814	(61,430)	33,880	(27,550)	33,945
Pre-merger Utah	SG	29,254	(2,322,377)	29,312	(2,293,065)	29,370	(2,263,694)	29,428	(2,234,266)	29,487	(2,204,779)	29,545	(2,175,234)	29,603	(2,145,631)	29,662
Post-merger	SG	(584,682)	(111,661,447)	(584,114)	(112,245,561)	(583,496)	(112,829,057)	(582,769)	(113,411,817)	(582,153)	(113,993,970)	(583,937)	(114,577,907)	(585,522)	(115,163,428)	(585,095)
General Office	SO	(77,312)	(107,167,235)	(85,036)	(107,252,271)	(92,469)	(107,344,740)	(96,671)	(107,441,411)	(104,661)	(107,546,072)	(112,225)	(107,658,297)	(115,293)	(107,773,590)	(132,437)
General Office	SG	(8,452)	(2,662,089)	(8,431)	(2,670,520)	(8,409)	(2,678,928)	(8,387)	(2,687,316)	(8,365)	(2,695,681)	(8,344)	(2,704,025)	(8,322)	(2,712,347)	(8,300)
General Office	SG	(849)	(113,422)	(849)	(114,271)	(849)	(115,120)	(849)	(115,968)	(849)	(116,817)	(849)	(117,666)	(849)	(118,515)	(849)
Customer Service	CN	101,506	(5,497,158)	102,335	(5,394,823)	103,164	(5,291,659)	103,993	(5,187,666)	104,822	(5,082,845)	105,650	(4,977,194)	106,479	(4,870,715)	107,308
Fuel Related	SE	(11,881)	(1,889,607)	(11,677)	(1,901,284)	(11,673)	(1,912,957)	(11,669)	(1,924,626)	(11,664)	(1,936,290)	(11,660)	(1,947,951)	(11,656)	(1,959,607)	(11,652)
Total General Plant		(1,663,911)	(483,105,812)	(1,692,713)	(484,798,525)	(1,701,611)	(486,500,136)	(1,707,950)	(488,208,086)	(1,720,698)	(489,928,784)	(1,734,919)	(491,663,703)	(1,743,240)	(493,406,943)	(1,774,164)
Mining Plant:																
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Reserve		(45,110,629)	(9,929,131,337)	(45,235,044)	(9,974,366,381)	(45,379,916)	(10,019,746,296)	(45,463,619)	(10,065,209,916)	(45,538,663)	(10,110,748,580)	(45,648,728)	(10,156,397,308)	(45,865,592)	(10,202,262,899)	(46,142,099)

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - December 2019 Depreciation and
Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance May 2019	Adjustments	Adjusted Reserve Balance Jun 2019	Adjustments	Adjusted Reserve Balance Jul 2019	Adjustments	Adjusted Reserve Balance Aug 2019	Adjustments	Adjusted Reserve Balance Sep 2019	Adjustments	Adjusted Reserve Balance Oct 2019	Adjustments	Adjusted Reserve Balance Nov 2019	Adjustments
AMORTIZATION RESERVE																
Intangible Plant:																
California	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	(444,420)	(130,504,602)	(444,417)	(130,949,019)	(444,415)	(131,393,434)	(444,412)	(131,837,846)	(444,409)	(132,282,255)	(444,407)	(132,726,662)	(444,404)	(133,171,066)	(444,402)
Idaho	ID	(1,673)	(924,529)	(1,673)	(926,202)	(1,673)	(927,874)	(1,673)	(929,547)	(1,673)	(931,219)	(1,673)	(932,892)	(1,673)	(934,565)	(1,673)
Pre-merger Utah	SG	(1,374)	(488,453)	(1,374)	(489,827)	(1,374)	(491,201)	(1,374)	(492,574)	(1,374)	(493,948)	(1,374)	(495,322)	(1,374)	(496,696)	(1,374)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(1,018)	(127,853)	(1,018)	(128,871)	(1,018)	(129,890)	(1,018)	(130,908)	(1,018)	(131,926)	(1,018)	(132,944)	(1,018)	(133,963)	(1,018)
Fuel Related	SE	83,765	1,668,630	84,743	1,753,373	85,721	1,839,094	86,699	1,925,793	87,677	2,013,470	88,656	2,102,126	89,634	2,191,760	90,612
Post-merger	SG	(180,469)	(73,358,940)	(179,073)	(73,538,013)	(177,677)	(73,715,691)	(176,282)	(73,891,973)	(174,886)	(74,066,858)	(173,490)	(74,240,348)	(172,095)	(74,412,443)	(170,699)
Hydro Relicensing	SG-P	(199,651)	(34,709,595)	(199,622)	(34,909,216)	(199,593)	(35,108,809)	(199,564)	(35,308,373)	(199,535)	(35,507,909)	(199,506)	(35,707,415)	(199,477)	(35,906,892)	(199,449)
Hydro Relicensing	SG-U	(25,511)	(5,954,935)	(25,511)	(5,980,446)	(25,511)	(6,005,958)	(25,511)	(6,031,469)	(25,511)	(6,056,980)	(25,511)	(6,082,492)	(25,511)	(6,108,003)	(25,511)
General Office	SO	(2,881)	(273,241,444)	(16,617)	(273,258,061)	(30,919)	(273,288,980)	(29,285)	(273,318,265)	(28,786)	(273,347,051)	(34,355)	(273,381,406)	(38,787)	(273,420,192)	(42,920)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	301,128	30,122,136	301,139	30,423,274	301,150	30,724,424	301,161	31,025,585	301,172	31,326,756	301,183	31,627,939	301,194	31,929,133	301,205
Washington	WA	33	769	33	802	33	836	33	869	33	903	33	936	33	969	33
Eastern Wyoming	WYP	13,228	280,798	13,232	294,029	13,235	307,265	13,239	320,504	13,243	333,746	13,246	346,993	13,250	360,243	13,254
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-	(653,249)	-
Klamath		(677,918)	(69,366,321)	(677,918)	(70,044,239)	(677,918)	(70,722,158)	(677,918)	(71,400,076)	(677,918)	(72,077,994)	(677,918)	(72,755,913)	(677,918)	(73,433,831)	(677,918)
Total Intangible Plant		(1,136,761)	(557,257,588)	(1,148,077)	(558,405,665)	(1,159,959)	(559,565,624)	(1,155,905)	(560,721,529)	(1,152,986)	(561,874,515)	(1,156,134)	(563,030,649)	(1,158,146)	(564,188,795)	(1,159,859)
Hydro Production Plant:																
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(25,360)	(2,481,061)	(25,360)	(2,506,421)	(25,360)	(2,531,782)	(25,360)	(2,557,142)	(25,360)	(2,582,502)	(25,360)	(2,607,862)	(25,360)	(2,633,223)	(25,360)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant		(25,360)	(2,481,061)	(25,360)	(2,506,421)	(25,360)	(2,531,782)	(25,360)	(2,557,142)	(25,360)	(2,582,502)	(25,360)	(2,607,862)	(25,360)	(2,633,223)	(25,360)
Other Production Plant:																
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																
California	CA	(6,511)	(844,132)	(6,511)	(850,642)	(6,511)	(857,153)	(6,511)	(863,663)	(6,511)	(870,174)	(6,511)	(876,684)	(6,511)	(883,195)	(6,511)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(26,027)	(5,713,315)	(26,027)	(5,739,342)	(26,027)	(5,765,369)	(26,027)	(5,791,395)	(26,027)	(5,817,422)	(26,027)	(5,843,449)	(26,027)	(5,869,476)	(26,027)
General Office	SO	(34,331)	(4,091,847)	(34,331)	(4,126,178)	(34,331)	(4,160,509)	(34,331)	(4,194,841)	(34,331)	(4,229,172)	(34,331)	(4,263,503)	(34,331)	(4,297,835)	(34,331)
Idaho	ID	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	(61)	(17,883)	(61)	(17,944)	(61)	(18,004)	(61)	(18,065)	(61)	(18,125)	(61)	(18,186)	(61)	(18,247)	(61)
Washington	WA	(6,416)	(1,677,225)	(6,416)	(1,683,640)	(6,416)	(1,690,056)	(6,416)	(1,696,472)	(6,416)	(1,702,887)	(6,416)	(1,709,303)	(6,416)	(1,715,719)	(6,416)
Eastern Wyoming	WYP	(9,521)	(4,927,261)	(9,521)	(4,936,783)	(9,521)	(4,946,304)	(9,521)	(4,955,825)	(9,521)	(4,965,347)	(9,521)	(4,974,868)	(9,521)	(4,984,390)	(9,521)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(82,866)	(17,605,433)	(82,866)	(17,688,299)	(82,866)	(17,771,165)	(82,866)	(17,854,032)	(82,866)	(17,936,898)	(82,866)	(18,019,764)	(82,866)	(18,102,631)	(82,866)
Total Amortization Reserve		(1,244,988)	(577,344,082)	(1,256,304)	(578,600,385)	(1,268,186)	(579,868,571)	(1,264,132)	(581,132,703)	(1,261,212)	(582,393,915)	(1,264,361)	(583,658,276)	(1,266,373)	(584,924,649)	(1,268,086)
Total Depreciation & Amortization Reserve		(46,355,617)	(10,506,475,419)	(46,491,348)	(10,552,966,767)	(46,648,102)	(10,599,614,869)	(46,727,750)	(10,646,342,619)	(46,799,876)	(10,693,142,495)	(46,913,089)	(10,740,055,583)	(47,131,965)	(10,787,187,548)	(47,410,185)

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - December 2019 Depreciation and Amortization Reserve

Description	Factor	Adjusted Reserve Balance Dec 2019	13 Month Avg Dec 19 Balance
DEPRECIATION RESERVE			
Steam Production Plant:			
Pre-merger Pacific	SG	(793,873,973)	(782,446,137)
Pre-merger Utah	SG	(706,131,967)	(703,910,806)
Post-merger	SG	(1,388,034,566)	(1,341,295,177)
Geothermal - Blundell	SG	(8,882,848)	(8,363,315)
Pollution Control Equipment	SG	(4,160,796)	(3,201,055)
Pollution Control Equipment	SG	-	-
Pollution Control Equipment	SG	(15,579)	(10,526)
Post-merger	SG	(254,110,362)	(247,650,843)
Total Steam Plant		(3,155,210,032)	(3,086,877,860)
Hydro Production Plant:			
Pre-merger Pacific	SG	(143,217,503)	(141,451,550)
Pre-merger Utah	SG	(33,145,402)	(32,576,206)
Post-merger	SG-P	(140,214,475)	(132,740,152)
Post-merger	SG-U	(52,606,437)	(50,374,986)
Klamath		(89,548,723)	(85,653,050)
Total Hydro Plant		(458,732,539)	(442,795,944)
Other Production Plant:			
Pre-merger Utah	SG	-	-
Post-merger	SG	(398,991,493)	(384,131,614)
Post-merger Wind	SG-W	(774,498,712)	(743,260,338)
Post-merger	SG	(39,631,007)	(38,376,574)
Total Other Plant		(1,213,121,212)	(1,165,768,527)
Transmission Plant:			
Pre-merger Pacific	SG	(360,607,158)	(357,077,075)
Pre-merger Utah	SG	(429,083,659)	(425,875,060)
Post-merger	SG	(1,072,150,431)	(1,032,948,425)
Total Transmission Plant		(1,861,241,248)	(1,815,900,560)
Distribution Plant:			
California	CA	(144,039,730)	(141,226,406)
Oregon	OR	(1,094,562,535)	(1,073,375,138)
Washington	WA	(260,793,985)	(255,154,983)
Eastern Wyoming	WYP	(275,333,663)	(268,591,342)
Utah	UT	(1,069,559,062)	(1,041,619,003)
Idaho	ID	(157,806,834)	(154,157,821)
Western Wyoming	WYU	(62,823,050)	(61,045,134)
Total Distribution Plant		(3,064,918,859)	(2,995,169,828)
General Plant:			
California	CA	(7,773,307)	(7,528,204)
Oregon	OR	(85,176,500)	(82,834,357)
Washington	WA	(24,280,319)	(23,955,772)
Eastern Wyoming	WYP	(24,801,459)	(24,224,726)
Utah	UT	(93,049,951)	(90,230,755)
Idaho	ID	(18,428,639)	(17,805,485)
Western Wyoming	WYU	(6,332,130)	(6,175,362)
Pre-merger Pacific	SG	6,395	(185,838)
Pre-merger Utah	SG	(2,115,969)	(2,292,657)
Post-merger	SG	(115,748,523)	(112,242,601)
General Office	SO	(107,906,028)	(107,295,435)
General Office	SG	(2,720,647)	(2,670,388)
General Office	SG	(119,363)	(114,270)
Customer Service	CN	(4,763,407)	(5,389,022)
Fuel Related	SE	(1,971,259)	(1,901,255)
Total General Plant		(495,181,108)	(484,856,107)
Mining Plant:			
Coal Mine	SE	-	-
Total Mining Plant		-	-
Total Depreciation Reserve		(10,248,404,998)	(9,991,368,825)

PacifiCorp
California General Rate Case - December 2019
Jun 2017 - December 2019 Depreciation and Amortization Reserve

Description	Factor	Adjusted Reserve Balance Dec 2019	13 Month Avg Dec 19 Balance
AMORTIZATION RESERVE			
Intangible Plant:			
California	CA	-	-
Customer Service	CN	(133,615,468)	(130,949,001)
Idaho	ID	(936,237)	(926,202)
Pre-merger Utah	SG	(499,069)	(489,827)
Montana	MT	-	-
Oregon	OR	(134,981)	(128,871)
Fuel Related	SE	2,282,372	1,760,220
Post-merger	SG	(74,583,142)	(73,528,243)
Hydro Relicensing	SG-P	(36,106,341)	(34,909,014)
Hydro Relicensing	SG-U	(6,133,515)	(5,980,446)
General Office	SO	(273,463,112)	(273,294,692)
Pre-merger Pacific	SG	-	-
Utah	UT	32,230,338	30,423,352
Washington	WA	1,003	802
Eastern Wyoming	WYP	373,497	294,055
Western Wyoming	WYU	-	-
General Office	SG	(653,249)	(653,249)
Klamath		(74,111,750)	(70,044,239)
Total Intangible Plant		(565,348,655)	(558,425,355)
Hydro Production Plant:			
Pre-merger Pacific	SG	-	-
Post-merger	SG-P	(2,658,583)	(2,506,421)
Post-merger	SG-U	-	-
Total Hydro Plant		(2,658,583)	(2,506,421)
Other Production Plant:			
Post-merger	SG	-	-
Total Other Plant		-	-
General Plant:			
California	CA	(889,706)	(850,642)
General Office	CN	-	-
General Office	SG	-	-
Oregon	OR	(5,845,502)	(5,739,342)
General Office	SO	(4,332,166)	(4,126,178)
Idaho	ID	(333,771)	(333,771)
Utah	UT	(18,307)	(17,944)
Washington	WA	(1,722,134)	(1,683,640)
Eastern Wyoming	WYP	(4,993,911)	(4,936,783)
Western Wyoming	WYU	-	-
Total General Plant		(18,185,497)	(17,688,299)
Total Amortization Reserve		(586,192,735)	(578,620,075)
Total Depreciation & Amortization Reserve		(10,834,597,733)	(10,569,988,900)

Ref. 6.2.3

PacifiCorp
California General Rate Case - December 2019
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
June-16	19,931	(173,152)	(395,675)
July-16	20,918	(173,152)	(547,909)
August-16	125,512	(173,152)	(595,549)
September-16	24,485	(173,152)	(744,215)
October-16	50,891	(173,152)	(866,476)
November-16	92,218	(173,152)	(947,409)
December-16	114,412	(173,152)	(1,006,149)
January-17	(63,851)	(173,152)	(1,243,152)
February-17	117,002	(173,152)	(1,299,302)
March-17	8,167	(173,152)	(1,464,286)
April-17	116,966	(173,152)	(1,520,472)
May-17	26,129	(173,152)	(1,667,494)
June-17	(3,906)	(173,152)	(1,844,552)

East Side	Spend	Accruals	Balance
June-16	-	25,600	(1,531,760)
July-16	-	25,600	(1,506,160)
August-16	-	25,600	(1,480,560)
September-16	-	25,600	(1,454,959)
October-16	-	25,600	(1,429,359)
November-16	-	25,600	(1,403,759)
December-16	-	25,600	(1,378,158)
January-17	-	25,600	(1,352,558)
February-17	-	25,600	(1,326,958)
March-17	-	25,600	(1,301,357)
April-17	-	25,600	(1,275,757)
May-17	-	25,600	(1,250,157)
June-17	-	25,600	(1,224,556)

Total Resources	Spend	Accruals	Balance
June-16	19,931	(147,551)	(1,927,435)
July-16	20,918	(147,551)	(2,054,069)
August-16	125,512	(147,551)	(2,076,108)
September-16	24,485	(147,551)	(2,199,175)
October-16	50,891	(147,551)	(2,295,835)
November-16	92,218	(147,551)	(2,351,168)
December-16	114,412	(147,551)	(2,384,307)
January-17	(63,851)	(147,551)	(2,595,710)
February-17	117,002	(147,551)	(2,626,259)
March-17	8,167	(147,551)	(2,765,644)
April-17	116,966	(147,551)	(2,796,229)
May-17	26,129	(147,551)	(2,917,651)
June-17	(3,906)	(147,551)	(3,069,108)

West Side	Spend	Accruals	Balance
July-17	22,703	(173,152)	(1,995,001)
August-17	4,000	(173,152)	(2,164,152)
September-17	1,500	(173,152)	(2,335,804)
October-17	1,000	(173,152)	(2,507,956)
November-17	1,451,000	(173,152)	(1,230,108)
December-17	1,000	(173,152)	(1,402,259)
January-18	-	(173,152)	(1,575,411)
February-18	-	(173,152)	(1,748,563)
March-18	-	(173,152)	(1,921,715)
April-18	-	(173,152)	(2,094,866)
May-18	-	(173,152)	(2,268,018)
June-18	-	(173,152)	(2,441,170)
July-18	-	(173,152)	(2,614,322)
August-18	-	(173,152)	(2,787,473)
September-18	-	(173,152)	(2,960,625)
October-18	-	(173,152)	(3,133,777)
November-18	-	(173,152)	(3,306,929)
December-18	-	(173,152)	(3,480,080)
January-19	-	(173,152)	(3,653,232)
February-19	-	(173,152)	(3,826,384)
March-19	-	(173,152)	(3,999,536)
April-19	-	(173,152)	(4,172,687)
May-19	-	(173,152)	(4,345,839)
June-19	-	(173,152)	(4,518,991)
July-19	-	(173,152)	(4,692,143)
August-19	-	(173,152)	(4,865,294)
September-19	-	(173,152)	(5,038,446)
October-19	-	(173,152)	(5,211,598)
November-19	-	(173,152)	(5,384,750)
December-19	-	(173,152)	(5,557,901)

East Side	Spend	Accruals	Balance
July-17	-	25,600	(1,198,956)
August-17	-	25,600	(1,173,356)
September-17	-	25,600	(1,147,755)
October-17	-	25,600	(1,122,155)
November-17	-	25,600	(1,096,555)
December-17	-	25,600	(1,070,954)
January-18	-	25,600	(1,045,354)
February-18	-	25,600	(1,019,754)
March-18	-	25,600	(994,153)
April-18	-	25,600	(968,553)
May-18	-	25,600	(942,953)
June-18	-	25,600	(917,352)
July-18	-	25,600	(891,752)
August-18	-	25,600	(866,152)
September-18	-	25,600	(840,551)
October-18	-	25,600	(814,951)
November-18	-	25,600	(789,351)
December-18	-	25,600	(763,750)
January-19	-	25,600	(738,150)
February-19	-	25,600	(712,550)
March-19	-	25,600	(686,949)
April-19	-	25,600	(661,349)
May-19	-	25,600	(635,749)
June-19	-	25,600	(610,148)
July-19	-	25,600	(584,548)
August-19	-	25,600	(558,948)
September-19	-	25,600	(533,347)
October-19	-	25,600	(507,747)
November-19	-	25,600	(482,147)
December-19	-	25,600	(456,546)

Total Resources	Spend	Accruals	Balance
July-17	22,703	(147,551)	(3,193,957)
August-17	4,000	(147,551)	(3,337,508)
September-17	1,500	(147,551)	(3,483,559)
October-17	1,000	(147,551)	(3,630,111)
November-17	1,451,000	(147,551)	(2,326,662)
December-17	1,000	(147,551)	(2,473,214)
January-18	-	(147,551)	(2,620,765)
February-18	-	(147,551)	(2,768,316)
March-18	-	(147,551)	(2,915,868)
April-18	-	(147,551)	(3,063,419)
May-18	-	(147,551)	(3,210,971)
June-18	-	(147,551)	(3,358,522)
July-18	-	(147,551)	(3,506,074)
August-18	-	(147,551)	(3,653,625)
September-18	-	(147,551)	(3,801,176)
October-18	-	(147,551)	(3,948,728)
November-18	-	(147,551)	(4,096,279)
December-18	-	(147,551)	(4,243,831)
January-19	-	(147,551)	(4,391,382)
February-19	-	(147,551)	(4,538,933)
March-19	-	(147,551)	(4,686,485)
April-19	-	(147,551)	(4,834,036)
May-19	-	(147,551)	(4,981,588)
June-19	-	(147,551)	(5,129,139)
July-19	-	(147,551)	(5,276,691)
August-19	-	(147,551)	(5,424,242)
September-19	-	(147,551)	(5,571,793)
October-19	-	(147,551)	(5,719,345)
November-19	-	(147,551)	(5,866,896)
December-19	-	(147,551)	(6,014,448)

PacifiCorp
California General Rate Case - December 2019
Accelerated Depreciation on Coal-Fired Plants

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403SP	3	337,324,969	SG	1.580%	5,331,200	6.3.1
Adjustment to Expense:							
Depreciation Reserves	108SP	3	(168,662,485)	SG	1.580%	(2,665,600)	6.3.2
Adjustment to Expense:							
	SCHMAT	3	337,324,969	SG	1.580%	5,331,200	Above
	41110	3	(82,936,741)	SG	1.580%	(1,310,761)	
	282	3	41,468,370	SG	1.580%	655,380	6.3.2

Description of Adjustment:

This pro forma adjustment records annual incremental depreciation expense and reserve on the Company's coal-fired plants, assuming depreciation schedule is accelerated in California to reflect coal-fired plant end of depreciable lives anticipated in the Company's next Depreciation Study. Please see Page 6.3.3 for a summary of the proposed change in end of depreciable life for each generation facility included in this adjustment. Incremental reserves are reflected on a 13-month average basis.

PacifiCorp
California General Rate Case - December 2019
Accelerated Depreciation on Coal-Fired Plants
Incremental Depreciation Expense Based on Oregon Depreciable Lives

	PROPOSED END OF DEPRECIABLE LIFE	NET SALVAGE PERCENT	AS OF DEC 31, 2018 BOOK VALUE	AS OF DEC 31, 2018 ACCUM. RESERVES	AS OF DEC 31, 2018 NBV REMAINING	ACCEL. DEPR. RATES ANNUAL AMOUNT	ACCEL. DEPR. RATES ACCRUAL RATE	COMPOSITE REMAINING LIFE	EXISTING RATES CURRENT RATE[1]	EXISTING RATES CURRENT ACCRUAL	INCREASE
CHOLLA GENERATING STATION	04-2025	(6)	551,409,104	237,233,740	345,386,041	55,816,080	10.12	6.2	2.76	15,218,891	40,597,189
COLSTRIP GENERATING STATION	12-2029	(8)	236,049,394	124,225,349	130,211,978	12,414,552	5.26	10.5	2.19	5,169,482	7,245,070
CRAIG UNIT 1	12-2025	(4)	64,432,499	46,102,005	20,708,204	3,036,720	4.71	6.8	2.81	1,810,553	1,226,167
CRAIG UNIT 2	12-2026	(4)	104,261,841	38,304,846	70,242,013	9,105,607	8.73	7.7	2.81	2,929,758	6,175,850
CRAIG COMMON	12-2026	(4)	50,896,030	25,829,143	27,102,728	3,520,699	6.92	7.7	2.81	1,430,178	2,090,520
DAVE JOHNSTON UNIT 1	12-2023	(3)	69,149,231	45,638,669	25,585,013	5,330,741	7.71	4.8	5.59	3,865,442	1,465,299
DAVE JOHNSTON UNIT 2	12-2023	(3)	80,045,172	45,021,711	37,424,816	7,771,115	9.71	4.8	5.59	4,474,525	3,296,590
DAVE JOHNSTON UNIT 3	12-2023	(3)	280,538,127	147,515,445	141,279,215	29,039,572	10.35	4.9	5.59	15,682,081	13,357,491
DAVE JOHNSTON UNIT 4	12-2023	(3)	296,206,703	124,006,135	181,086,770	37,535,037	12.67	4.8	5.59	16,557,955	20,977,082
DAVE JOHNSTON COMMON	12-2023	(3)	299,039,610	132,233,380	175,456,234	35,908,529	12.01	4.9	5.59	16,716,314	19,192,215
HAYDEN UNIT 1	12-2023	(4)	54,307,667	24,553,272	31,934,727	6,636,400	12.22	4.8	3.46	1,879,045	4,757,355
HAYDEN UNIT 2	12-2023	(4)	30,686,035	14,569,600	17,358,663	3,609,976	11.76	4.8	3.46	1,061,737	2,548,239
HAYDEN COMMON	12-2023	(4)	27,973,803	14,912,275	14,177,986	2,912,688	10.41	4.9	3.46	967,894	1,944,794
HUNTER UNIT 1	12-2029	(5)	392,798,060	116,503,107	296,155,158	28,020,415	7.13	10.6	2.65	10,409,149	17,611,266
HUNTER UNIT 2	12-2029	(5)	241,328,360	81,294,557	172,219,709	16,286,619	6.75	10.6	2.65	6,395,202	9,891,418
HUNTER UNIT 3	12-2029	(5)	493,363,867	220,616,864	297,969,549	28,530,118	5.78	10.4	2.65	13,074,142	15,455,975
HUNTER COMMON	12-2029	(6)	168,682,109	78,799,680	99,404,678	9,280,622	5.50	10.7	2.65	4,470,076	4,810,546
HUNTINGTON UNIT 1	12-2029	(5)	396,404,943	143,231,235	273,173,575	25,813,105	6.51	10.6	3.39	13,438,128	12,374,977
HUNTINGTON UNIT 2	12-2029	(5)	355,286,037	155,712,347	217,568,915	20,580,563	5.79	10.6	3.39	12,044,197	8,536,366
HUNTINGTON COMMON	12-2029	(6)	128,930,698	60,100,312	75,989,448	7,092,929	5.50	10.7	3.39	4,370,751	2,722,178
JIM BRIDGER UNIT 1	12-2025	(5)	247,665,544	125,089,819	134,413,393	20,007,173	8.08	6.7	2.78	6,885,102	13,122,071
JIM BRIDGER UNIT 2	12-2025	(5)	222,927,404	106,224,771	127,368,058	19,077,116	8.56	6.7	2.78	6,197,382	12,879,734
JIM BRIDGER UNIT 3	12-2025	(4)	324,944,496	106,602,984	231,464,238	34,311,805	10.56	6.7	2.78	9,033,457	25,278,348
JIM BRIDGER UNIT 4	12-2025	(5)	396,705,866	143,933,034	271,981,424	40,451,958	10.20	6.7	2.78	11,028,423	29,423,535
JIM BRIDGER COMMON	12-2025	(5)	189,007,956	71,632,390	126,502,116	18,682,396	9.88	6.8	2.78	5,254,421	13,427,975
NAUGHTON UNIT 1	12-2028	(10)	209,971,762	48,315,830	182,848,609	18,924,465	9.01	9.7	4.70	9,868,673	9,055,792
NAUGHTON UNIT 2	12-2028	(10)	266,440,784	58,451,325	234,925,142	24,304,537	9.12	9.7	4.70	12,522,717	11,781,820
NAUGHTON COMMON	12-2028	(11)	102,963,352	28,719,595	85,479,118	8,753,684	8.50	9.8	4.70	4,839,278	3,914,407
WYODAK GENERATING STATION	12-2026	(3)	461,927,148	202,828,344	272,653,497	35,699,164	7.73	7.6	2.93	13,534,465	22,164,699
			6,744,343,601	**2,768,201,766**	**4,318,071,015**	**568,454,386**	**8.43**	**7.6**		**231,129,417**	**337,324,969**

Ref. 6.3

Note 1 - Current rates are per approved 2012 Depreciation Study.

PacifiCorp
California General Rate Case - December 2019
Accelerated Depreciation on Coal-Fired Plants
13-Month-Average Accumulated Reserves Calculation

Monthly Reserves Balance at Accelerated Depreciation Rates

	Accumulated Depreciation Reserve												
	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
TOTAL CHOLLA	(237,233,740)	(241,885,080)	(246,536,420)	(251,187,760)	(255,839,100)	(260,490,440)	(265,141,780)	(269,793,120)	(274,444,460)	(279,095,801)	(283,747,141)	(288,398,481)	(293,049,821)
TOTAL COLSTRIP	(124,225,349)	(125,259,896)	(126,294,442)	(127,328,988)	(128,363,534)	(129,398,080)	(130,432,626)	(131,467,172)	(132,501,718)	(133,536,264)	(134,570,810)	(135,605,356)	(136,639,902)
TOTAL CRAIG	(110,235,994)	(111,541,246)	(112,846,498)	(114,151,750)	(115,457,002)	(116,762,254)	(118,067,506)	(119,372,759)	(120,678,011)	(121,983,263)	(123,288,515)	(124,593,767)	(125,899,019)
TOTAL DAVE JOHNSTON	(494,415,339)	(504,047,422)	(513,679,505)	(523,311,588)	(532,943,671)	(542,575,754)	(552,207,837)	(561,839,920)	(571,472,003)	(581,104,085)	(590,736,168)	(600,368,251)	(610,000,334)
TOTAL HAYDEN	(54,035,147)	(55,131,736)	(56,228,324)	(57,324,913)	(58,421,502)	(59,518,090)	(60,614,679)	(61,711,268)	(62,807,856)	(63,904,445)	(65,001,034)	(66,097,623)	(67,194,211)
TOTAL HUNTER	(497,214,209)	(504,057,356)	(510,900,504)	(517,743,652)	(524,586,800)	(531,429,948)	(538,273,095)	(545,116,243)	(551,959,391)	(558,802,539)	(565,645,687)	(572,488,834)	(579,331,982)
TOTAL HUNTINGTON	(359,043,894)	(363,501,110)	(367,958,327)	(372,415,543)	(376,872,760)	(381,329,976)	(385,787,192)	(390,244,409)	(394,701,625)	(399,158,841)	(403,616,058)	(408,073,274)	(412,530,490)
TOTAL JIM BRIDGER	(553,482,999)	(564,527,203)	(575,571,407)	(586,615,611)	(597,659,815)	(608,704,019)	(619,748,223)	(630,792,427)	(641,836,631)	(652,880,835)	(663,925,039)	(674,969,243)	(686,013,447)
TOTAL NAUGHTON	(135,486,750)	(139,818,641)	(144,150,531)	(148,482,422)	(152,814,312)	(157,146,203)	(161,478,093)	(165,809,984)	(170,141,874)	(174,473,765)	(178,805,656)	(183,137,546)	(187,469,437)
TOTAL WYODAK	(202,828,344)	(205,803,274)	(208,778,205)	(211,753,135)	(214,728,065)	(217,702,996)	(220,677,926)	(223,652,857)	(226,627,787)	(229,602,717)	(232,577,648)	(235,552,578)	(238,527,508)
	(2,768,201,766)	(2,815,572,964)	(2,862,944,163)	(2,910,315,362)	(2,957,686,561)	(3,005,057,760)	(3,052,428,959)	(3,099,800,157)	(3,147,171,356)	(3,194,542,555)	(3,241,913,754)	(3,289,284,953)	(3,336,656,152)

Monthly Reserves Balance at Existing Depreciation Rates

	Accumulated Depreciation Reserve												
	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
TOTAL CHOLLA	(237,233,740)	(238,501,981)	(239,770,222)	(241,038,463)	(242,306,704)	(243,574,945)	(244,843,186)	(246,111,427)	(247,379,668)	(248,647,909)	(249,916,150)	(251,184,391)	(252,452,631)
TOTAL COLSTRIP	(124,225,349)	(124,656,140)	(125,086,930)	(125,517,720)	(125,948,510)	(126,379,300)	(126,810,090)	(127,240,880)	(127,671,671)	(128,102,461)	(128,533,251)	(128,964,041)	(129,394,831)
TOTAL CRAIG	(110,235,994)	(110,750,201)	(111,264,408)	(111,778,616)	(112,292,823)	(112,807,031)	(113,321,238)	(113,835,446)	(114,349,653)	(114,863,861)	(115,378,068)	(115,892,275)	(116,406,483)
TOTAL DAVE JOHNSTON	(494,415,339)	(499,190,033)	(503,964,726)	(508,739,419)	(513,514,112)	(518,288,805)	(523,063,498)	(527,838,191)	(532,612,884)	(537,387,577)	(542,162,271)	(546,936,964)	(551,711,657)
TOTAL HAYDEN	(54,035,147)	(54,360,870)	(54,686,593)	(55,012,316)	(55,338,039)	(55,663,762)	(55,989,485)	(56,315,208)	(56,640,931)	(56,966,654)	(57,292,377)	(57,618,100)	(57,943,823)
TOTAL HUNTER	(497,214,209)	(500,076,589)	(502,938,970)	(505,801,351)	(508,663,731)	(511,526,112)	(514,388,493)	(517,250,873)	(520,113,254)	(522,975,635)	(525,838,016)	(528,700,396)	(531,562,777)
TOTAL HUNTINGTON	(359,043,894)	(361,531,650)	(364,019,407)	(366,507,163)	(368,994,919)	(371,482,675)	(373,970,432)	(376,458,188)	(378,945,944)	(381,433,700)	(383,921,457)	(386,409,213)	(388,896,969)
TOTAL JIM BRIDGER	(553,482,999)	(556,682,898)	(559,882,797)	(563,082,695)	(566,282,594)	(569,482,493)	(572,682,392)	(575,882,290)	(579,082,189)	(582,282,088)	(585,481,987)	(588,681,885)	(591,881,784)
TOTAL NAUGHTON	(135,486,750)	(137,755,973)	(140,025,195)	(142,294,417)	(144,563,639)	(146,832,862)	(149,102,084)	(151,371,306)	(153,640,528)	(155,909,751)	(158,178,973)	(160,448,195)	(162,717,417)
TOTAL WYODAK	(202,828,344)	(203,956,216)	(205,084,088)	(206,211,960)	(207,339,833)	(208,467,705)	(209,595,577)	(210,723,449)	(211,851,321)	(212,979,193)	(214,107,065)	(215,234,937)	(216,362,809)
	(2,768,201,766)	(2,787,462,550)	(2,806,723,335)	(2,825,984,120)	(2,845,244,904)	(2,864,505,689)	(2,883,766,474)	(2,903,027,259)	(2,922,288,043)	(2,941,548,828)	(2,960,809,613)	(2,980,070,397)	(2,999,331,182)
Monthly Accum. Reserves Diff	-	(28,110,414)	(56,220,828)	(84,331,242)	(112,441,656)	(140,552,071)	(168,662,485)	(196,772,899)	(224,883,313)	(252,993,727)	(281,104,141)	(309,214,555)	(337,324,969)
Monthly Tax ADIT Balance	-	6,911,395	13,822,790	20,734,185	27,645,580	34,556,975	41,468,370	48,379,766	55,291,161	62,202,556	69,113,951	76,025,346	82,936,741

13-month Average Balances:

Incremental Accum. Reserve	ADIT
(168,662,485)	41,468,370
Ref 6.3	Ref 6.3

PacifiCorp
California General Rate Case - December 2019
Accelerated Depreciation on Coal-Fired Plants
Summary of Change in Depreciable Life

	End of Depreciable Life		
	Current	**Accelerated**	**Change**
CHOLLA	2042	2025	17 years
COLSTRIP	2046	2029	17 years
CRAIG - UNIT 1	2034	2025	9 years
CRAIG - UNIT 2 & COMMON	2034	2026	8 years
DAVE JOHNSTON	2027	2023	4 years
HAYDEN	2030	2023	7 years
HUNTER	2042	2029	13 years
HUNTINGTON	2036	2029	7 years
JIM BRIDGER	2037	2025	12 years
NAUGHTON	2029	2028	1 years
WYODAK	2039	2026	13 years

PacifiCorp
California General Rate Case - December 2019
Depreciation Allocation Correction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Remove system allocated deferral	403SP	1	756,375	SG	1.580%	11,954	6.4.1
Remove system allocated give-back reversal	403SP	1	(2,367,344)	SG	1.580%	(37,414)	6.4.2
Add Situs allocated deferral	407	1	128,043	UT	0.000%	-	6.4.1
Add Situs allocated deferral	407	1	(1,326,609)	ID	0.000%	-	6.4.1
Add Situs allocated deferral	407	1	442,191	WYP	0.000%	-	6.4.1
Add Situs allocated give-back reversal	407	1	2,367,344	OR	0.000%	-	6.4.2
			-			(25,460)	

Description of Adjustment:

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

PacifiCorp
California General Rate Case - December 2019
Depreciation Allocation Correction Adjustment

On January 1, 2014 new depreciation rates became effective in Utah, Idaho, and Wyoming. The impact of the depreciation rates was deferred, to be amortized when new rates became effective. Idaho amortization started June 2017. This deferral of depreciation expense should be credited situs to Utah, Idaho, and Wyoming. Instead it was credited system-wide.

	Account	Amount	Factor	
Actual	403SP	**(756,375)**	SG	**Ref. 6.4**
Correct				
Utah Depn	407	**128,043**	UT	**Ref. 6.4**
Idaho Depn	407	**(1,326,609)**	ID	**Ref. 6.4**
Wyoming Depn	407	**442,191**	WYP	**Ref. 6.4**
		(756,375)		

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2017	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	1	565131	(152,729)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	2	565131	(152,963)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	3	565131	(152,745)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	4	565131	(152,889)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	5	565131	(154,238)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	6	565131	(154,324)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2017	6	565131	485,278	ID 187320 Deferred Depr - Amort	4032000	1	SG	ID
2016	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	7	565131	(147,447)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	8	565131	(146,121)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	9	565131	(146,110)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	10	565131	(146,902)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	11	565131	(149,808)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2016	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	12	565131	(155,611)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
			(756,375)					

PacifiCorp
California General Rate Case - December 2019
Depreciation Allocation Correction Adjustment

	Account	Amount	Factor	
Actual	403SP	**2,367,344**	SG	**Ref. 6.4**
Correct				
Oregon Give-Back	407	**2,367,344**	OR	**Ref. 6.4**
		2,367,344		

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2017	1	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	1	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	2	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	2	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	3	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	3	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	4	565131	299,722	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	4	565131	115,953	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	5	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	5	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	6	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	6	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	7	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	7	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	8	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	8	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	9	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	9	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	10	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	10	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	11	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	11	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2016	12	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2016	12	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
			2,367,344					

7. TAX ADJUSTMENTS

PacifiCorp
California General Rate Case – December 31, 2019
Tax Adjustment Index

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's June 2017 accrued tax data provided the basis for known and measurable adjustments to the December 2019 test period.

7.1 Interest True-Up (Impacts are included on each individual adjustment)
7.2 Property Tax Expense
7.3 Production Tax Credit
7.4 Pro Forma Schedule M
7.5 AFUDC - Equity
7.6 Pro Forma Deferred Income Tax Expense
7.7 Pro Forma Deferred Tax Balance
7.8 Repair Deduction Memorandum Account
7.9 Wyoming Wind Generation Tax

The tax impacts of the following adjustments are included within the adjustment itself:

- SO2 Emission Allowances, page 3.2
- Accelerated Depreciation on Coal-Fired Plants, page 6.3
- Carbon Decommissioning Costs Amortization, page 8.8
- Deer Creek Mine Closure, page 8.9
- Prepaid Pension Net Asset, page 8.10
- Wind Repowering Project Capital Additions, page 8.11
- Wind Repowering Capital Additions Annualization, page 8.12

The tax impacts of the following adjustments are included within adjustments 7.4, 7.6, and 7.7:

- Depreciation & Amortization Expense, page 6.1
- Pro Forma Plant Additions & Retirements, page 8.5

Tax Methodology
Consistent with the method used in the Company's A.05-11-022 general rate case which resulted in a stipulation adopted by the California Public Utilities Commission; the taxes in this filing are calculated on a fully normalized basis for the Test Year except for equity AFUDC which is reported on a flow through basis. Even though deferred taxes are required to be provided for equity AFUDC under Untied States Generally Accepted Accounting Principles (U. S. GAAP), it more closely resembles a permanent item for income tax and rate making purposes.

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	7.2	7.3	7.4	7.5	7.6	7.7	7.8
	Property Tax Expense	Renewable Energy Tax Credit	Pro Forma Schedule M	AFUDC Equity	Pro Forma Deferred Income Tax Expense	Pro Forma Deferred Tax Balance	Repairs Deduction Memo Account
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	372,404
6 Total Operating Revenues	-	-	-	-	-	-	372,404
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							
20 Total O&M Expenses	-	-	-	-	-	-	-
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	28,611	-	-	-	-	-	-
25 Income Taxes - Federal	(5,736)	1,005,633	242,102	179,571	-	4,762	74,653
26 Income Taxes - State	(1,299)	(3)	54,690	40,668	-	1,078	16,907
27 Income Taxes - Def Net	-	-	-	-	(2,002,970)	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	21,576	1,005,630	296,792	220,238	(2,002,970)	5,840	91,560
32							
33 Operating Rev For Return:	(21,576)	(1,005,630)	(296,792)	(220,238)	2,002,970	(5,840)	280,844
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	54	2,535	748	555	-	15	231
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	54	2,535	748	555	-	15	231
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	(983,017)	-
54 Unamortized ITC	-	-	-	-	-	3,432	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	-	-	-	-	-	(979,586)	-
60							
61 Total Rate Base:	54	2,535	748	555	-	(979,571)	231
62							
63 Return on Rate Base	-0.009%	-0.409%	-0.121%	-0.090%	0.815%	0.034%	0.115%
64							
65 Return on Equity	-0.017%	-0.788%	-0.232%	-0.172%	1.568%	0.065%	0.221%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(28,611)	-	-	-	-	-	372,404
69 Other Deductions							
70 Interest (AFUDC)	-	-	-	(895,779)	-	-	-
71 Interest	1	61	18	13	-	(23,755)	6
72 Schedule "M" Additions	-	-	(676,454)	-	-	-	-
73 Schedule "M" Deductions	-	-	(1,881,096)	-	-	-	-
74 Income Before Tax	(28,613)	(61)	1,204,623	895,766	-	23,755	372,398
75							
76 State Income Taxes	(1,299)	(3)	54,690	40,668	-	1,078	16,907
77 Taxable Income	(27,314)	(59)	1,149,933	855,098	-	22,676	355,491
78							
79 Federal Income Taxes + Other	(5,736)	1,005,633	242,102	179,571	-	4,762	74,653
APPROXIMATE PRICE CHANGE	29,207	1,361,288	401,757	298,129	(2,710,810)	(97,282)	(380,069)

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

7.9

		Wyoming Wind Generation Tax
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7		
8	Operating Expenses:	
9	Steam Production	-
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19		
20	Total O&M Expenses	-
21		
22	Depreciation	-
23	Amortization	-
24	Taxes Other Than Income	1,423
25	Income Taxes - Federal	(285)
26	Income Taxes - State	(65)
27	Income Taxes - Def Net	-
28	Investment Tax Credit Adj.	-
29	Misc Revenue & Expense	-
30		
31	Total Operating Expenses:	1,073
32		
33	Operating Rev For Return:	(1,073)
34		
35	Rate Base:	
36	Electric Plant In Service	-
37	Plant Held for Future Use	-
38	Misc Deferred Debits	-
39	Elec Plant Acq Adj	-
40	Nuclear Fuel	-
41	Prepayments	-
42	Fuel Stock	-
43	Material & Supplies	-
44	Working Capital	3
45	Weatherization Loans	-
46	Misc Rate Base	-
47		
48	Total Electric Plant:	3
49		
50	Rate Base Deductions:	
51	Accum Prov For Deprec	-
52	Accum Prov For Amort	-
53	Accum Def Income Tax	-
54	Unamortized ITC	-
55	Customer Adv For Const	-
56	Customer Service Deposits	-
57	Misc Rate Base Deductions	-
58		
59	Total Rate Base Deductions	-
60		
61	Total Rate Base:	3
62		
63	Return on Rate Base	0.000%
64		
65	Return on Equity	-0.001%
66		
67	TAX CALCULATION:	
68	Operating Revenue	(1,423)
69	Other Deductions	
70	Interest (AFUDC)	-
71	Interest	0
72	Schedule "M" Additions	-
73	Schedule "M" Deductions	-
74	Income Before Tax	(1,423)
75		
76	State Income Taxes	(65)
77	Taxable Income	(1,358)
78		
79	Federal Income Taxes + Other	(285)
	APPROXIMATE PRICE CHANGE	1,452

PacifiCorp
California General Rate Case - December 2019
Interest True-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Interest	427	3	583,398	CA	100.000%	583,398	Below

Adjustment Detail:	**Total Company**		
Interest June 2017 - Unadjusted	333,098,843	6,470,818	2.15
Interest December 2019 - Normalized	354,229,265	7,054,216	Below
Adjustment:	21,130,422	583,398	
Normalized Rate Base	14,607,332,120	290,894,318	2.2
Weighted Cost of Debt	2.425%	2.425%	2.1
Normalized Interest	354,229,265	7,054,216	2.15

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

PacifiCorp
California General Rate Case - December 2019
Property Tax Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Tax:							
Taxes Other Than Income	408	3	1,275,110	GPS	2.244%	28,611	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.

California General Rate Case - December 2019
Estimated Property Tax Expense for December 2019
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000	GPS	143,060,890	
Total Accrued Property Tax - 12 Months End. June 2017				143,060,890	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2019				144,336,000	
Less: Accrued Property Tax - 12 Months Ended June 30, 2017				(143,060,890)	
Incremental Adjustment to Property Taxes				**1,275,110**	7.2

PacifiCorp
California General Rate Case - December 2019
Production Tax Credit

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Tax:							
FED Production Tax Credit	40910	1	63,630,952	SG	1.580%	1,005,645	7.3.1

Description of Adjustment:

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This restating adjustment removes this credit from base rates as the Company is proposing to include production tax credits in its Energy Costs Adjustment Clause (ECAC) on a forward-going basis. Please see direct testimony of Company Witness Michael G. Wilding for details.

PacifiCorp
California General Rate Case - December 2019
Production Tax Credit
2017 Protocol

12 Months Ended June 2017 kWh's

Description	Pre - Expiration Date	Available kWh*	Repower Start	Available kWh*	Total Available kWh*	Factor (inflated tax per unit)	Federal Income Tax Credit
Hydro							
JC Boyle	11/7/2015			-			
FERC Certified Efficiency increase percentage							
Portion Eligible for Tax Credit				-		0.012	-
Wind/Geothermal							
Blundell Bottoming Cycle KWh	12/1/2017	64,188,096	-	-	64,188,096	0.023/.024	1,508,074
Glenrock KWh	12/30/2018	304,417,564	10/01/19	-	304,417,564	0.023/.024	7,142,839
Glenrock III KWh	1/16/2019	114,700,731	10/01/19	-	114,700,731	0.023/.024	2,690,606
Goodnoe KWh	12/17/2017	202,269,239	10/01/19	-	202,269,239	0.023/.024	4,744,730
High Plains Wind	10/14/2019	314,314,827	11/01/19	-	314,314,827	0.023/.024	7,371,297
Leaning Juniper 1 KWh	9/13/2016	70,533,243	10/01/19	-	70,533,243	0.023/.024	1,622,264
Leaning Juniper Indemnity	9/13/2016	-	10/01/19	-	-	0.023/.024	-
Marengo KWh	8/2/2017	275,281,002	11/01/19	-	275,281,002	0.023/.024	6,422,983
Marengo II KWh	6/25/2018	165,857,453	11/01/19	-	165,857,453	0.023/.024	3,889,299
McFadden Ridge	10/31/2019	97,882,640	11/01/19	-	97,882,640	0.023/.024	2,294,232
Rolling Hills KWh	1/16/2019	272,228,228	10/01/19	-	272,228,228	0.023/.024	6,385,681
Seven Mile KWh	12/30/2018	352,268,711	07/01/19	-	352,268,711	0.023/.024	8,263,016
Seven Mile II KWh	12/30/2018	70,315,980	07/01/19	-	70,315,980	0.023/.024	1,649,275
Dunlap I Wind KWh	9/29/2020	398,366,183	12/01/20	-	398,366,183	0.023/.024	9,338,655
BackDown PACE		12,988,368	-	-	12,988,368	0.023/.024	298,743
BackDown PACW		402,167	-	-	402,167	0.023/.024	9,258
Total KWh Production		**2,716,014,432**		**-**	**2,716,014,432**		**63,630,952**

* Total wind generation has been ratioed down to available wind generation based on expiration date of the tax credits.

Total Federal Production Tax Credit	**63,630,952**

Ref 7.3

PacifiCorp
California General Rate Case - December 2019
Pro Forma Schedule M Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Adjustment Permanent	SCHMAP	3	179,034	SCHMDEXP	2.025%	3,626	
	SCHMAP	3	(31,790)	SE	1.490%	(474)	
	SCHMAP	3	(297,865)	SO	2.244%	(6,684)	
	SCHMDP	3	(86,814)	SCHMDEXP	2.025%	(1,758)	
	SCHMDP	3	(1,874,524)	SE	1.490%	(27,936)	
	SCHMDP	3	(336)	SNP	2.035%	(7)	
	SCHMDP	3	(33,558,074)	SG	1.580%	(530,363)	
Schedule M Adjustment Temporary	SCHMAT	3	(2,065,355)	BADDEBT	4.561%	(94,203)	
	SCHMAT	3	(69,536)	CA	100.000%	(69,536)	
	SCHMAT	3	(14,106,118)	CIAC	3.370%	(475,366)	
	SCHMAT	3	134,124	GPS	2.244%	3,010	
	SCHMAT	3	(57,114)	ID	0.000%	-	
	SCHMAT	3	4,021,676	OR	0.000%	-	
	SCHMAT	3	(118,324,209)	OTHER	0.000%	-	
	SCHMAT	3	22,413,053	SCHMDEXP	2.025%	453,923	
	SCHMAT	3	(18,020,598)	SE	1.490%	(268,557)	
	SCHMAT	3	(167,978)	SG	1.580%	(2,655)	
	SCHMAT	3	(1,122,425)	SGCT	1.581%	(17,746)	
	SCHMAT	3	24,986,939	SNP	2.035%	508,522	
	SCHMAT	3	(1,863,634)	SNPD	3.370%	(62,803)	
	SCHMAT	3	(28,886,910)	SO	2.244%	(648,174)	
	SCHMAT	3	42,345	TROJD	1.564%	662	
	SCHMAT	3	(561,824)	UT	0.000%	-	
	SCHMAT	3	4,395,768	WA	0.000%	-	
	SCHMAT	3	(205,193)	WYP	0.000%	-	
	SCHMDT	3	(460,747)	CA	100.000%	(460,747)	
	SCHMDT	3	(16,117,886)	GPS	2.244%	(361,658)	
	SCHMDT	3	(15,285,816)	ID	0.000%	-	
	SCHMDT	3	(43,884,132)	OR	0.000%	-	
	SCHMDT	3	45,399,727	OTHER	0.000%	-	
	SCHMDT	3	(2,601,374)	SE	1.490%	(38,768)	
	SCHMDT	3	327,533,086	SG	1.580%	5,176,446	
	SCHMDT	3	66,468,891	SNP	2.035%	1,352,744	
	SCHMDT	3	(1,213,594)	SNPD	3.370%	(40,897)	
	SCHMDT	3	(41,955,124)	SO	2.244%	(941,403)	
	SCHMDT	3	(280,032,111)	TAXDEPR	2.145%	(6,006,748)	
	SCHMDT	3	(89,769,128)	UT	0.000%	-	
	SCHMDT	3	(17,823,538)	WA	0.000%	-	
	SCHMDT	3	(26,841,540)	WYP	0.000%	-	
Current Tax Credits	40910	3	38,289	SE	1.490%	571	
	40910	3	2,022	SO	2.244%	45	

Description of Adjustment:

This adjustment normalizes the base period Schedule M expenses to an estimated pro forma for the twelve-month period ending December 2019. The balances in this adjustment are supported by the Company's Tax Model.

PacifiCorp
California General Rate Case - December 2019
AFUDC - Equity

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
AFUDC - Equity	419	3	(44,015,314)	SNP	2.035%	(895,779)	7.5.1

Description of Adjustment:

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax Schedule M with regulatory income.

California General Rate Case - December 2019
AFUDC - Equity
12 Months Ended December 2019

				Equity
				SAP Accts 382000 & 382060
Jun-17	12 months	Account 419	*Per SAP Acct Bal.*	(27,658,146)
Dec-19	12 months	AFUDC-Equity SCHMDT		(71,673,459)
Dec-19	12 months	AFUDC-Intangible Basis - Equity		-
		Total		(71,673,459)
		Adjustment to Account 419		**(44,015,314)**

Ref 7.5

PacifiCorp
California General Rate Case - December 2019
Pro Forma Deferred Income Tax Expense Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Tax:							
Deferred Tax Expense Debit	41010	3	139,859	CA	100.000%	139,859	
	41010	3	(12,877,042)	GPS	2.244%	(288,939)	
	41010	3	(3,884,800)	ID	0.000%	-	
	41010	3	(10,961,787)	OR	0.000%	-	
	41010	3	16,095,628	OTHER	0.000%	-	
	41010	3	(992,163)	SE	1.490%	(14,786)	
	41010	3	62,581,113	SG	1.580%	989,053	
	41010	3	10,604,520	SNP	2.035%	215,818	
	41010	3	(460,571)	SNPD	3.370%	(15,521)	
	41010	3	(20,141,670)	SO	2.244%	(451,945)	
	41010	3	(188,350,862)	TAXDEPR	2.145%	(4,040,166)	
	41010	3	(21,849,205)	UT	0.000%	-	
	41010	3	(4,382,046)	WA	0.000%	-	
	41010	3	(6,313,248)	WYP	0.000%	-	
Deferred Tax Expense Credit	41110	3	783,823	BADDEBT	4.561%	35,751	
	41110	3	(1,316,676)	CA	100.000%	(1,316,676)	
	41110	3	12,155,158	CIAC	3.370%	409,620	
	41110	3	(3,119,101)	ID	0.000%	-	
	41110	3	(123,508)	FERC	0.000%	-	
	41110	3	(50,901)	GPS	2.244%	(1,142)	
	41110	3	(18,811,176)	OR	0.000%	-	
	41110	3	39,581,292	OTHER	0.000%	-	
	41110	3	97,890,836	SCHMDEXP	2.025%	1,982,544	
	41110	3	6,940,249	SE	1.490%	103,429	
	41110	3	602,682	SG	1.580%	9,525	
	41110	3	425,972	SGCT	1.581%	6,735	
	41110	3	(4,187,314)	SNP	2.035%	(85,218)	
	41110	3	707,268	SNPD	3.370%	23,834	
	41110	3	13,169,731	SO	2.244%	295,507	
	41110	3	(16,070)	TROJD	1.564%	(251)	
	41110	3	(31,907,712)	UT	0.000%	-	
	41110	3	(4,544,355)	WA	0.000%	-	
	41110	3	(7,384,576)	WYP	0.000%	-	
	41110	3	(1,553,275)	WYU	0.000%	-	
Deferred ITC Amortization	41140	3	1,286,867	DGU	0.000%	-	

Description of Adjustment:

This adjustment normalizes the base period deferred tax expense to an estimated proforma level for the 12 months ending December 2019 test period. The balances in this adjustment are supported by the Company's Tax Model.

PacifiCorp
California General Rate Case - December 2019
Pro Forma Accumulated Deferred Income Tax (ADIT)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
ADIT Balance 190	190	3	(1,336,817)	BADDEBT	4.561%	(60,974)	
	190	3	234,023	CA	100.000%	234,023	
	190	3	415,465	ID	0.000%	-	
	190	3	1,878,141	OR	0.000%	-	
	190	3	(10,818,458)	OTHER	0.000%	-	
	190	3	8,639,900	SE	1.490%	128,758	
	190	3	(41,299,998)	SG	1.580%	(652,719)	
	190	3	296,242	SNPD	3.370%	9,983	
	190	3	(13,507,938)	SO	2.244%	(303,096)	
	190	3	(732,883)	TROJD	1.564%	(11,465)	
	190	3	34,994,904	UT	0.000%	-	
	190	3	5,886,864	WA	0.000%	-	
	190	3	2,800,720	WYP	0.000%	-	
ADIT Balance 281	281	3	306,896,817	SG	1.580%	4,850,303	
ADIT Balance 282	282	3	(96,934,673)	CA	100.000%	(96,934,673)	
	282	3	4,215,651,171	DITBAL	2.157%	90,912,969	
	282	3	(252,685,855)	ID	0.000%	-	
	282	3	(1,167,631,739)	OR	0.000%	-	
	282	3	(65,534,436)	OTHER	0.000%	-	
	282	3	(108,417)	SE	1.490%	(1,616)	
	282	3	1,720,260	SG	1.580%	27,188	
	282	3	473,137	SO	2.244%	10,616	
	282	3	(1,993,451,181)	UT	0.000%	-	
	282	3	(277,662,880)	WA	0.000%	-	
	282	3	(637,844,715)	WYP	0.000%	-	
ADIT Balance 283	283	3	915,007	CA	100.000%	915,007	
	283	3	4,144,271	GPS	2.244%	92,991	
	283	3	5,117,724	ID	0.000%	-	
	283	3	16,862,198	OR	0.000%	-	
	283	3	(44,322,859)	OTHER	0.000%	-	
	283	3	122,052	SE	1.490%	1,819	
	283	3	(36,245,993)	SG	1.580%	(572,844)	
	283	3	35,497	SGCT	1.581%	561	
	283	3	1,022,693	SNP	2.035%	20,813	
	283	3	15,568,771	SO	2.244%	349,337	
	283	3	33,377,125	UT	0.000%	-	
	283	3	5,436,451	WA	0.000%	-	
	283	3	11,148,986	WYP	0.000%	-	
ADIT Balance 255	255	3	10,559	ID	0.000%	-	
	255	3	57,552	ITC90	1.505%	866	
	255	3	23,384	SG	1.580%	370	
	255	3	36	ITC88	4.270%	2	
	255	3	44,962	ITC89	4.881%	2,194	

Description of Adjustment:

This adjustment normalizes the base period Accumulated Deferred Income Tax Balances to an estimated pro forma level of a thirteen-month average rate base balance for the test period ending December 2019. The balances in this adjustment are supported by the Company's Tax Model.

PacifiCorp
California General Rate Case - December 2019
Repairs Deduction Memo Account

PAGE 7.8

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenue	456	3	372,404	CA	100.000%	372,404	7.8.1

Description of Adjustment:

This adjustment normalizes the difference between actual repair deductions taken to the estimated amounts taken in the 2009 California general rate case resulting in a cumulative revenue requirement giveback over tax years 2011-2019.

PacifiCorp
California General Rate Case - December 2019
Repair Deduction Memorandum Account
Revenue Requirement Calculation

	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
ADIT Beginning/Ending Average: December 31, 2011	(351,557)	(351,557)	(351,557)	(351,557)	(351,557)	(351,557)	(351,557)	(351,557)	(351,557)
Pre-tax weighted cost of capital	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%
Annual revenue requirement	(41,378)	(41,378)	(41,378)	(41,378)	(41,378)	(41,378)	(41,378)	(41,378)	(41,378)
Cumulative: Revenue requirement*	(41,378)	(82,756)	(124,135)	(165,513)	(206,891)	(248,269)	(289,647)	(331,026)	**(372,404)**
									Ref 7.8

**Note: (reduce revenue requirement)/increase revenue requirement*

PacifiCorp
California General Rate Case - December 2019
Wyoming Wind Generation Tax

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Taxes Other Than Income	408	3	90,024	SG	1.580%	1,423	7.9.1

Description of Adjustment:

This adjustment normalizes into the Test Year results the Wyoming Wind Generation Tax that became effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the priviledge 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 entity producing the electricity. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

PacifiCorp
California General Rate Case - December 2019
Wyoming Wind Generation Tax
California

Wind Plant	2019 NPC MWH Production	Tax Begins	2019 $1/MWH Tax
Foote Creek	98,664	1/1/2012	98,664
Glenrock I Wind Plant	319,708	1/1/2012	319,708
Seven Mile Hill Wind Plant	379,251	1/1/2012	379,251
Seven Mile Hill II Wind Plant	79,190	1/1/2012	79,190
Glenrock III Wind Plant	118,450	1/1/2012	118,450
Rolling Hills Wind Plant	280,845	1/1/2012	280,845
High Plains Wind Plant	320,861	9/1/2012	320,861
McFadden Ridge	97,233	9/1/2012	97,233
Dunlap I Wind	388,866	10/1/2013	388,866
Total WY Wind MWH	2,083,067		2,083,068
Booked 12 Months Ended June 2017			1,993,044
Adjustment to normalize to 12 Months Ending December 2019			**90,024**
			Ref 7.9

8. RATE BASE ADJUSTMENTS

PacifiCorp
California General Rate Case – December 31, 2019
Rate Base Adjustment Index

The Company used actual rate base as of June 30, 2017 as the starting point for establishing the adjustments made to the test period. The following rate base adjustments are included in the December 2019 test period.

8.1 Update Cash Working Capital
8.2 Trapper Mine Rate Base
8.3 Jim Bridger Mine Rate Base
8.4 Customer Advances for Construction
8.5 Pro Forma Major Plant Additions
8.6 Miscellaneous Rate Base
8.7 Regulatory Asset Amortization
8.8 Carbon Decommissioning Costs Amortization
8.9 Deer Creek Mine Closure
8.10 Prepaid Pension Net Asset
8.11 Wind Repowering Project Capital Additions
8.12 Wind Repowering Capital Additions Annualization

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	8.2	8.3	8.4	8.5	8.6	8.7	8.8
	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances to Construction	Pro Forma Plant Additions & Retirements	Miscellaneous Rate Base	Regulatory Asset Amortization	Carbon Decommissioning Costs Amortization
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	(17,746)	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	-	-	-	-	-	(17,746)	-
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	(243)	345,891
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	(498)	(8,465)	(489)	(148,901)	15,572	4,348	(3,108)
26 Income Taxes - State	(113)	(1,917)	(111)	(33,722)	3,527	985	(704)
27 Income Taxes - Def Net	-	-	-	-	-	-	(85,043)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	(611)	(10,382)	(600)	(182,623)	19,098	(12,656)	257,036
32							
33 Operating Rev For Return:	611	10,382	600	182,623	(19,098)	12,656	(257,036)
34							
35 Rate Base:							
36 Electric Plant In Service	110,653	1,741,256	-	30,630,267	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	127,412	(1,479)	864,727
39 Elec Plant Acq Adj	-	-	-	-	-	(151,139)	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	(3,330,624)	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	(8,189)	(26)	(2)	(460)	48	(31)	(10)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	102,464	1,741,230	(2)	30,629,807	(3,203,165)	(152,649)	864,717
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	-	(225,404)
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	100,691	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	-	-	100,691	-	-	-	(225,404)
60							
61 Total Rate Base:	102,464	1,741,230	100,689	30,629,807	(3,203,165)	(152,649)	639,313
62							
63 Return on Rate Base	-0.004%	-0.060%	-0.003%	-0.937%	0.088%	0.009%	-0.113%
64							
65 Return on Equity	-0.007%	-0.116%	-0.007%	-1.804%	0.170%	0.018%	-0.217%
66							
67 TAX CALCULATION:							
68 Operating Revenue	-	-	-	-	-	17,988	(345,891)
69 Other Deductions							
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	2,485	42,225	2,442	742,776	(77,677)	(3,702)	15,503
72 Schedule "M" Additions	-	-	-	-	-	-	345,891
73 Schedule "M" Deductions	-	-	-	-	-	-	-
74 Income Before Tax	(2,485)	(42,225)	(2,442)	(742,776)	77,677	21,690	(15,503)
75							
76 State Income Taxes	(113)	(1,917)	(111)	(33,722)	3,527	985	(704)
77 Taxable Income	(2,372)	(40,308)	(2,331)	(709,054)	74,151	20,705	(14,800)
78							
79 Federal Income Taxes + Other	(498)	(8,465)	(489)	(148,901)	15,572	4,348	(3,108)
APPROXIMATE PRICE CHANGE	10,176	172,923	10,000	3,041,867	(318,109)	(33,519)	416,521

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2019

	8.9	8.10	8.11	8.12
	Deer Creek Mine Closure	Prepaid Pension Net Asset	Wind Repowering Project Capital Additions	Wind Repowering - Annualization
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	(20,128)	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	61,255	123,925
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	(20,128)	-	61,255	123,925
21				
22 Depreciation	-	-	(11,492)	(50,477)
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	(72,948)	(7,287)	(645,409)	(583,732)
26 Income Taxes - State	(16,521)	(1,650)	(146,167)	(132,199)
27 Income Taxes - Def Net	147,183	-	758,032	630,366
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	37,586	(8,938)	16,219	(12,117)
32				
33 Operating Rev For Return:	(37,586)	8,938	(16,219)	12,117
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	(393,510)	(1,481,439)
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	159,785	(1,060,870)	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	(276)	(23)	(1,841)	(1,492)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	159,508	(1,060,892)	(395,351)	(1,482,931)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	3,990,339	12,858,948
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	(316,322)	466,575	(20,961)	(53,677)
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	2,093,387	-	-
58				
59 Total Rate Base Deductions	(316,322)	2,559,962	3,969,378	12,805,271
60				
61 Total Rate Base:	(156,813)	1,499,069	3,574,027	11,322,339
62				
63 Return on Rate Base	-0.009%	-0.041%	-0.109%	-0.306%
64				
65 Return on Equity	-0.017%	-0.079%	-0.210%	-0.589%
66				
67 TAX CALCULATION:				
68 Operating Revenue	20,128	-	(49,763)	(73,448)
69 Other Deductions				
70 Interest (AFUDC)	-	-	-	-
71 Interest	(3,803)	36,353	86,671	274,568
72 Schedule "M" Additions	(421,197)	-	(11,492)	(50,477)
73 Schedule "M" Deductions	(33,374)	-	3,071,618	2,513,382
74 Income Before Tax	(363,892)	(36,353)	(3,219,543)	(2,911,875)
75				
76 State Income Taxes	(16,521)	(1,650)	(146,167)	(132,199)
77 Taxable Income	(347,371)	(34,702)	(3,073,376)	(2,779,676)
78				
79 Federal Income Taxes + Other	(72,948)	(7,287)	(645,409)	(583,732)
APPROXIMATE PRICE CHANGE	34,030	148,874	405,729	1,199,394

PacifiCorp
California General Rate Case - December 2019
Cash Working Capital

PAGE 8.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Cash Working Capital	CWC	3	(63,487)	CA	100.000%	(63,487)	Below
Adjustment Detail:							
Cash Working Capital June 2017 - Unadjusted			27,237,484			154,414	2.28
Cash Working Capital December 2019 - Normalized			15,747,053			90,928	2.28
Adjustment:			(11,490,431)			(63,487)	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations 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 for California are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.2 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

PacifiCorp
California General Rate Case - December 2019
Trapper Mine Rate Base

PAGE 8.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	7,769,408	SE	1.490%	115,786	Below
Other Tangible Property	399	3	(344,409)	SE	1.490%	(5,133)	Below
			7,424,999			110,653	Below
Final Reclamation Liability	2533	3	(549,382)	SE	1.490%	(8,187)	Below

Adjustment Detail

Other Tangible Property		
End of Period Balance	7,769,408	8.2.1
December 2019 13 Mth. Avg. Balance	7,424,999	8.2.1
Adjust to December 2019 13 Mth. Avg. Balance	(344,409)	Above
Final Reclamation Liability		
12 Mth. Avg. Balance	(6,073,168)	8.2.2
December 2019 12 Mth. Avg. Balance	(6,622,550)	8.2.2
Adjust to December 2019 12 Mth. Avg. Balance	(549,382)	Above

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2019. The adjustment was used in the 2005 general rate case, Docket No. A.05-11-022 and all rate cases since.

PacifiCorp
California General Rate Case - December 2019
Trapper Mine Rate Base

DESCRIPTION	Jun-17 Actual	Dec-18 Forecast	Jan-19 Forecast	Feb-19 Forecast	Mar-19 Forecast	Apr-19 Forecast	May-19 Forecast	Jun-19 Forecast	Jul-19 Forecast	Aug-19 Forecast	Sep-19 Forecast	Oct-19 Forecast	Nov-19 Forecast	Dec-19 Forecast
Property, Plant, and Equipment														
Lands and Leases	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	122,168,407	126,794,244	127,373,410	127,952,577	128,531,744	129,110,910	129,690,077	130,269,244	130,848,410	131,427,577	132,006,744	132,585,910	133,165,077	133,744,244
Total Property, Plant, and Equipment	142,749,334	147,375,171	147,954,337	148,533,504	149,112,671	149,691,837	150,271,004	150,850,171	151,429,337	152,008,504	152,587,671	153,166,837	153,746,004	154,325,171
Accumulated Depreciation	(113,635,125)	(121,771,493)	(122,286,410)	(122,801,326)	(123,316,243)	(123,831,160)	(124,346,076)	(124,860,993)	(125,375,910)	(125,890,826)	(126,405,743)	(126,920,660)	(127,435,576)	(127,950,493)
Total Property, Plant, and Equipment	29,114,209	25,603,678	25,667,928	25,732,178	25,796,428	25,860,678	25,924,928	25,989,178	26,053,428	26,117,678	26,181,928	26,246,178	26,310,428	26,374,678
Other														
Inventories	6,421,734	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Prepaid Expenses	209,701	130,156	130,156	130,156	130,156	130,156	130,156	130,156	130,156	130,156	130,156	130,156	130,156	130,156
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	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	60,000	70,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Total Other	7,191,435	8,700,156	8,700,156	8,700,156	8,700,156	8,710,156	8,710,156	8,710,156	8,710,156	8,710,156	8,710,156	8,710,156	8,710,156	8,710,156
Total Rate Base	36,305,644	34,303,834	34,368,084	34,432,334	34,496,584	34,570,834	34,635,084	34,699,334	34,763,584	34,827,834	34,892,084	34,956,334	35,020,584	35,084,834
PacifiCorp Share	7,769,408	7,341,020	7,354,770	7,368,519	7,382,269	7,398,158	7,411,908	7,425,657	7,439,407	7,453,156	7,466,906	7,480,655	7,494,405	7,508,154

June 2017 Balance	7,769,408	Ref 8.2
December 2019 13 Mth. Avg. Balance	7,424,999	Ref 8.2

Pacificorp
California General Rate Case - December 2019
Trapper Mine
Final Reclamation Liability

Actuals

Description:	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Final Reclamation Liability	(5,995,477)	(6,017,242)	(6,020,149)	(6,035,452)	(6,055,302)	(6,072,271)	(6,081,976)	(6,087,800)	(6,104,074)	(6,115,713)	(6,135,628)	(6,156,930)

Forecast

Description:	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Final Reclamation Liability	(6,511,323)	(6,531,546)	(6,551,769)	(6,571,992)	(6,592,215)	(6,612,438)	(6,632,661)	(6,652,884)	(6,673,107)	(6,693,330)	(6,713,553)	(6,733,776)

12 Month Average :

June 2017 12 Mth. Avg. Balance	**(6,073,168)**	**Ref 8.2**
December 2019 12 Mth. Avg. Balance	**(6,622,550)**	**Ref 8.2**
Adjustment to Rate Base	**(549,382)**	**Ref 8.2**

PacifiCorp
California General Rate Case - December 2019
Bridger Mine Rate Base

PAGE 8.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	151,427,154	SE	1.490%	2,256,683	Below
Other Tangible Property	399	3	(34,586,020)	SE	1.490%	(515,427)	Below
			116,841,134			1,741,256	

Adjustment Detail

June 2017 EOP Balance	151,427,154	8.3.1
December 2019 13 Mth. Avg. Balance	116,841,134	8.3.1
Adjustment to December 2019 13 Mth. Avg. Balance	(34,586,020)	Above

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC 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 was used in the 2005 general rate case, Docket No. A.05-11-022, and all rate case filings since.

PacifiCorp
California General Rate Case - December 2019
Bridger Mine Rate Base
13 Month Average
(000's)

Bridger Total	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	**Jun-17**	**Dec-18**	**Jan-19**	**Feb-19**	**Mar-19**	**Apr-19**	**May-19**	**Jun-19**	**Jul-19**	**Aug-19**	**Sep-19**	**Oct-19**	**Nov-19**	**Dec-19**
1 Structure, Equipment, Mine Dev.	481,066	509,898	509,898	509,898	510,034	510,214	510,411	510,657	511,243	511,841	514,284	517,941	519,766	521,410
2 Materials & Supplies	18,284	18,944	19,081	19,081	19,081	19,081	19,081	19,081	19,081	19,081	19,081	19,081	19,081	19,081
4 Pit Inventory	59,582	42,544	37,564	35,719	39,927	38,090	38,368	40,985	38,019	38,069	38,087	37,626	35,197	34,821
5 Deferred Long Wall Costs	1,119	415	452	2,282	2,041	1,758	1,465	1,348	1,055	750	478	173	899	2,218
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(332,910)	(380,994)	(383,574)	(385,714)	(388,286)	(390,866)	(393,462)	(395,709)	(398,289)	(400,972)	(403,573)	(406,230)	(408,738)	(410,950)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	227,141	190,807	183,421	181,266	182,796	178,277	175,863	176,362	171,108	168,769	168,356	168,592	166,205	166,580
PacifiCorp Share (66.67%)	**151,427**	**127,205**	**122,281**	**120,844**	**121,864**	**118,851**	**117,242**	**117,575**	**114,072**	**112,512**	**112,238**	**112,395**	**110,803**	**111,054**

June 2017 Balance	**151,427**	**Ref 8.3**
December 2019 13 Mth. Avg. Balance	**116,841**	**Ref 8.3**

PacifiCorp
California General Rate Case - December 2019
Customer Advances for Construction

PAGE 8.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Customer Advances	252	1	(105,997)	CA	100.000%	(105,997)	8.4.1
Customer Advances	252	1	(793,896)	OR	0.000%	-	8.4.1
Customer Advances	252	1	(330,331)	WA	0.000%	-	8.4.1
Customer Advances	252	1	(166,764)	ID	0.000%	-	8.4.1
Customer Advances	252	1	(9,325,705)	UT	0.000%	-	8.4.1
Customer Advances	252	1	(2,355,224)	WYP	0.000%	-	8.4.1
Customer Advances	252	1	13,077,916	SG	1.580%	206,688	8.4.1
			-			100,691	

Description of Adjustment:

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

PacifiCorp
California General Rate Case - December 2019
Customer Advances for Construction

END OF PERIOD BALANCES:

	Allocation			
Account	**Per Books**	**Corrected**	**Adjustment**	**Ref.**
252CA	-	(105,997)	**(105,997)**	**Page 8.4**
252OR	(363,429)	(1,157,324)	**(793,896)**	**Page 8.4**
252WA	-	(330,331)	**(330,331)**	**Page 8.4**
252IDU	-	(166,764)	**(166,764)**	**Page 8.4**
252UT	174,394	(9,151,311)	**(9,325,705)**	**Page 8.4**
252WYP	1,798,378	(556,846)	**(2,355,224)**	**Page 8.4**
252SG	(38,064,967)	(24,987,051)	**13,077,916**	**Page 8.4**
Total	**(36,455,623)**	**(36,455,623)**	**-**	

PacifiCorp
California General Rate Case - December 2019
Pro Forma Major Plant Additions and Retirements

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant	312	3	(14,081,796)	SG	1.580%	(222,554)	
Steam Plant	312	3	(96,628,932)	SG	1.580%	(1,527,157)	
Steam Plant	312	3	61,531,545	SG	1.580%	972,466	
Steam Plant	312	3	8,091,065	SG	1.580%	127,874	
Hydro Plant	332	3	(30,834,941)	SG	1.580%	(487,326)	
Hydro Plant	332	3	(404,190)	SG	1.580%	(6,388)	
Hydro Plant	332	3	72,776,485	SG-P	1.580%	1,150,185	
Hydro Plant	332	3	13,535,658	SG-U	1.580%	213,922	
Other Plant	343	3	-	SG	1.580%	-	
Other Plant	343	3	7,793,576	SG	1.580%	123,172	
Other Plant	343	3	19,197,024	SG-W	1.580%	303,396	
Other Plant	343	3	6,787,271	SG	1.580%	107,268	
Transmission Plant	355	3	(5,213,562)	SG	1.580%	(82,397)	
Transmission Plant	355	3	(8,637,174)	SG	1.580%	(136,505)	
Transmission Plant	355	3	347,118,265	SG	1.580%	5,485,977	
Distribution Plant	360	3	5,060,720	Situs	Situs	215,410	
Distribution Plant	361	3	8,714,019	Situs	Situs	370,913	
Distribution Plant	362	3	74,848,958	Situs	Situs	3,185,957	
Distribution Plant	363	3	-	Situs	Situs	-	
Distribution Plant	364	3	89,680,318	Situs	Situs	3,817,256	
Distribution Plant	365	3	57,521,644	Situs	Situs	2,448,417	
Distribution Plant	366	3	28,022,989	Situs	Situs	1,192,803	
Distribution Plant	367	3	65,455,725	Situs	Situs	2,786,132	
Distribution Plant	368	3	102,076,272	Situs	Situs	4,344,891	
Distribution Plant	369	3	58,696,851	Situs	Situs	2,498,440	
Distribution Plant	370	3	15,311,588	Situs	Situs	651,740	
Distribution Plant	371	3	682,043	Situs	Situs	29,031	
Distribution Plant	373	3	4,808,597	Situs	Situs	204,679	
General Plant	397	3	2,082,502	CA	100.000%	2,082,502	
General Plant	397	3	39,178,274	OR	0.000%	-	
General Plant	397	3	221,437	WA	0.000%	-	
General Plant	397	3	7,024,189	WYP	0.000%	-	
General Plant	397	3	18,915,551	UT	0.000%	-	
General Plant	397	3	5,481,605	ID	0.000%	-	
General Plant	397	3	(634,873)	WYU	0.000%	-	
General Plant	397	3	(892,898)	SG	1.580%	(14,112)	
General Plant	397	3	(987,382)	SG	1.580%	(15,605)	
General Plant	397	3	(2,260,972)	SG	1.580%	(35,733)	
General Plant	397	3	28,349,234	SO	2.244%	636,110	
General Plant	397	3	(198,097)	SG	1.580%	(3,131)	
General Plant	397	3	(318)	SG	1.580%	(5)	
General Plant	397	3	(4,166,780)	CN	2.461%	(102,531)	
General Plant	397	3	(38,727)	SE	1.490%	(577)	
Mining Plant	399	3	-	SE	1.490%	-	
			983,982,762			30,314,520	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2019. This adjustment includes the 13 month average of the plant additions that will be placed into service by December 31, 2019. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over $10 million (total company basis) are described on pages 8.5.34 through 8.5.38. Retirements of plant in service are also walked forward through the test period. This adjustment reflects the net impact of capital additions, and retirements. See also direct testimony of Company witnesses Chad A. Teply, Rick T. Link, Richard A. Vail, and David M. Lucas.
The related tax impact is included in adjustments 7.4, 7.6 and 7.7.

PacifiCorp
California General Rate Case - December 2019
(cont.) Pro Forma Major Plant Additions and Retirements

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Intangible Plant	303	3	-	CA	100.000%	-	
Intangible Plant	303	3	(20,269)	CN	2.461%	(499)	
Intangible Plant	302	3	-	SG	1.580%	-	
Intangible Plant	302	3	-	SG	1.580%	-	
Intangible Plant	303	3	(802)	ID	0.000%	-	
Intangible Plant	303	3	508,545	OR	0.000%	-	
Intangible Plant	303	3	(1,487,694)	SE	1.490%	(22,171)	
Intangible Plant	302	3	(9,164,681)	SG	1.580%	(144,842)	
Intangible Plant	302	3	(320,392)	SG-P	1.580%	(5,064)	
Intangible Plant	302	3	-	SG-U	1.580%	-	
Intangible Plant	303	3	-	SG	1.580%	-	
Intangible Plant	303	3	21,762,858	SO	2.244%	488,322	
Intangible Plant	303	3	(24,833)	UT	0.000%	-	
Intangible Plant	303	3	(802)	WA	0.000%	-	
Intangible Plant	303	3	(322,557)	WYP	0.000%	-	
Intangible Plant	303	3	-	WYU	0.000%	-	
			10,929,373			315,747	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2019. This adjustment includes the 13 month average of the plant additions that will be placed into service by December 31, 2019. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over $10 million (total company basis) are described on pages 8.5.34 through 8.5.38. Retirements of plant in service are also walked forward through the test period. This adjustment reflects the net impact of capital additions, and retirements. See also direct testimony of Company witnesses Chad A. Teply, Rick T. Link, Richard A. Vail, and David M. Lucas.
The related tax impact is included in adjustments 7.4, 7.6 and 7.7.

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions and Retirements

Description	Account	Factor	End of Period June 2017 EPIS Balance	Test Period EPIS Balance (13 Month Average)	Adjustment to Test Period
Steam Production Plant:					
Pre-merger Pacific	312	SG	1,027,519,878	1,013,438,082	(14,081,796)
Pre-merger Utah	312	SG	1,095,888,455	999,259,524	(96,628,932)
Post-merger	312	SG	4,532,591,021	4,594,122,566	61,531,545
Post-merger	312	SG	547,961,358	556,052,423	8,091,065
Total Steam Plant			7,203,960,713	7,162,872,594	(41,088,118)
Hydro Production Plant:					
Pre-merger Pacific	332	SG	214,673,768	183,838,827	(30,834,941)
Pre-merger Utah	332	SG	41,832,866	41,428,676	(404,190)
Post-merger	332	SG-P	653,099,775	725,876,259	72,776,485
Post-merger	332	SG-U	127,821,210	141,356,869	13,535,658
Total Hydro Plant			1,037,427,619	1,092,500,630	55,073,011
Other Production Plant:					
Pre-merger Utah	343	SG	235,129	235,129	-
Post-merger	343	SG	1,914,962,583	1,922,756,159	7,793,576
Post-merger Wind	343	SG-W	2,023,914,631	2,043,111,656	19,197,024
Post-merger	343	SG	82,794,028	89,581,299	6,787,271
Total Other Production Plant			4,021,906,372	4,055,684,243	33,777,871
Transmission Plant:					
Pre-merger Pacific	355	SG	488,548,119	483,334,557	(5,213,562)
Pre-merger Utah	355	SG	635,411,268	626,774,094	(8,637,174)
Post-merger	355	SG	5,002,234,383	5,349,352,649	347,118,265
Total Transmission Plant			6,126,193,770	6,459,461,299	333,267,529
Distribution Plant:					
California	360-373	CA	259,333,406	281,079,074	21,745,668
Oregon	360-373	OR	2,011,887,893	2,211,049,509	199,161,615
Washington	360-373	WA	488,762,259	516,991,343	28,229,084
Eastern Wyoming	360-373	WYP	594,879,134	635,185,168	40,306,035
Utah	360-373	UT	2,846,690,925	3,037,636,609	190,945,684
Idaho	360-373	ID	339,649,426	370,706,776	31,057,350
Western Wyoming	360-373	WYU	129,207,993	128,642,280	(565,713)
Total Distribution Plant			6,670,411,035	7,181,290,759	510,879,724
General Plant:					
California	397	CA	18,200,781	20,283,283	2,082,502
Oregon	397	OR	194,839,978	234,018,253	39,178,274
Washington	397	WA	46,621,818	46,843,255	221,437
Eastern Wyoming	397	WYP	72,843,735	79,867,924	7,024,189
Utah	397	UT	215,017,581	233,933,132	18,915,551
Idaho	397	ID	41,698,407	47,180,011	5,481,605
Western Wyoming	397	WYU	16,419,392	15,784,519	(634,873)
Pre-merger Pacific	397	SG	1,470,422	577,524	(892,898)
Pre-merger Utah	397	SG	4,298,895	3,311,513	(987,382)
Post-merger	397	SG	269,165,428	266,904,456	(2,260,972)
General Office	397	SO	273,916,941	302,266,175	28,349,234
General Office	397	SG	4,461,065	4,262,968	(198,097)
General Office	397	SG	219,194	218,876	(318)
Customer Service	397	CN	19,011,481	14,844,700	(4,166,780)
Fuel Related	397	SE	3,628,291	3,589,565	(38,727)
Total General Plant			1,181,813,408	1,273,886,152	92,072,744

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions and Retirements

Description	Account	Factor	End of Period June 2017 EPIS Balance	Test Period EPIS Balance (13 Month Average)	Adjustment to Test Period
Mining Plant:					
Coal Mine	399	SE	1,854,828	1,854,828	-
Total Mining Plant			1,854,828	1,854,828	-
Intangible Plant:					
California	303	CA	472,341	472,341	-
Customer Service	303	CN	144,936,752	144,916,482	(20,269)
Pre-merger Utah	302	SG	600,993	600,993	-
Pre-merger Pacific	302	SG	-	-	-
Idaho	303	ID	4,351,937	4,351,135	(802)
Oregon	303	OR	4,624,102	5,132,647	508,545
Fuel Related	303	SE	14,653	(1,473,040)	(1,487,694)
Post-merger	302	SG	162,447,704	153,283,023	(9,164,681)
Hydro Relicensing	302	SG-P	172,821,245	172,500,853	(320,392)
Hydro Relicensing	302	SG-U	9,189,363	9,189,363	-
Post-merger	303	SG	-	-	-
General Office	303	SO	369,093,768	390,856,626	21,762,858
Utah	303	UT	(28,102,260)	(28,127,093)	(24,833)
Washington	303	WA	2,021,245	2,020,443	(802)
Eastern Wyoming	303	WYP	1,071,625	749,068	(322,557)
Western Wyoming	303	WYU	-	-	-
Total Intangible Plant			843,543,468	854,472,841	10,929,373
Total EPIS Balance			27,087,111,214	28,082,023,348	994,912,134
				Ref. 8.5.23	**Ref 8.5**

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2017	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2017	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2017	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,027,519,878	-	(586,742)	1,026,933,137	-	(586,742)	1,026,346,395	-	(586,742)
Pre-merger Utah	SG	1,095,888,455	-	(922,536)	1,094,965,919	-	(922,536)	1,094,043,382	-	(922,536)
Post-merger	SG	4,504,558,155	2,150,941	(2,968,906)	4,503,740,190	6,088,797	(2,968,906)	4,506,860,081	3,453,321	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	-	16,206	-	16,206	16,206	-	32,412	35,025,698	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger	SG	547,961,358	1,649	(193,480)	547,769,527	1,649	(193,480)	547,577,696	1,649	(193,480)
Total Steam Plant		7,203,960,713	2,168,796	(4,671,664)	7,201,457,845	6,106,652	(4,671,664)	7,202,892,833	38,480,669	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	185,258,330	-	(59,146)	185,199,184	-	(59,146)	185,140,038	-	(59,146)
Pre-merger Utah	SG	41,832,866	-	(16,841)	41,816,025	-	(16,841)	41,799,184	-	(16,841)
Post-merger	SG-P	592,559,346	157,083	(190,913)	592,525,515	435,907	(190,913)	592,770,509	3,697,513	(190,913)
Post-merger	SG-U	127,821,210	220,462	(100,503)	127,941,168	455,494	(100,503)	128,296,158	757,948	(100,503)
Klamath	SG-P	89,955,867	-	-	89,955,867	-	-	89,955,867	-	-
Total Hydro Plant		1,037,427,619	377,544	(367,404)	1,037,437,760	891,400	(367,404)	1,037,961,756	4,455,460	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,914,962,583	4,229,774	(1,918,064)	1,917,274,293	174,411	(1,918,064)	1,915,530,640	1,065,630	(1,918,064)
Post-merger Wind	SG-W	2,023,914,631	1,772,005	(421,038)	2,025,265,598	1,397,581	(421,038)	2,026,242,141	2,554,872	(421,038)
Post-merger	SG	82,794,028	77,425	(78,227)	82,793,226	21,456	(78,227)	82,736,455	21,602	(78,227)
Total Other Plant		4,021,906,372	6,079,203	(2,417,329)	4,025,568,246	1,593,448	(2,417,329)	4,024,744,365	3,642,104	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	488,548,119	-	(217,232)	488,330,887	-	(217,232)	488,113,655	-	(217,232)
Pre-merger Utah	SG	635,411,268	-	(359,882)	635,051,385	-	(359,882)	634,691,503	-	(359,882)
Post-merger	SG	5,002,234,383	10,477,305	(831,074)	5,011,880,614	14,379,634	(831,074)	5,025,429,174	7,168,032	(831,074)
Total Transmission Plant		6,126,193,770	10,477,305	(1,408,188)	6,135,262,887	14,379,634	(1,408,188)	6,148,234,333	7,168,032	(1,408,188)
Distribution Plant:										
California	CA	259,333,406	1,371,298	(80,241)	260,624,463	458,893	(80,241)	261,003,114	404,677	(80,241)
Oregon	OR	2,011,887,893	7,337,200	(681,962)	2,018,543,131	4,818,951	(681,962)	2,022,680,120	8,043,344	(681,962)
Washington	WA	488,762,259	1,143,216	(146,868)	489,758,606	2,707,839	(146,868)	492,319,577	948,620	(146,868)
Eastern Wyoming	WYP	594,879,134	1,538,366	(268,849)	596,148,651	1,814,762	(268,849)	597,694,564	1,640,787	(268,849)
Utah	UT	2,846,690,925	7,862,611	(1,311,031)	2,853,242,505	13,018,809	(1,311,031)	2,864,950,283	10,627,042	(1,311,031)
Idaho	ID	339,649,426	1,073,124	(161,624)	340,560,926	1,120,514	(161,624)	341,519,817	1,051,977	(161,624)
Western Wyoming	WYU	129,207,993	-	(23,571)	129,184,422	-	(23,571)	129,160,850	-	(23,571)
Total Distribution Plant		6,670,411,035	20,325,815	(2,674,147)	6,688,062,704	23,939,768	(2,674,147)	6,709,328,325	22,716,447	(2,674,147)

PacifiCorp
California General Rate Case - December 2019
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and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2017	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2017	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2017	Capital Additions	Retirements
General Plant:										
California	CA	18,200,781	50,346	(24,394)	18,226,732	81,849	(24,394)	18,284,187	256,111	(24,394)
Oregon	OR	194,839,978	952,140	(364,898)	195,427,220	670,274	(364,898)	195,732,596	458,959	(364,898)
Washington	WA	46,621,818	89,769	(99,374)	46,612,212	141,063	(99,374)	46,653,901	88,361	(99,374)
Eastern Wyoming	WYP	72,843,735	174,456	(187,360)	72,830,830	329,487	(187,360)	72,972,957	167,620	(187,360)
Utah	UT	215,017,581	1,841,012	(305,460)	216,553,133	528,047	(305,460)	216,775,720	840,118	(305,460)
Idaho	ID	41,698,407	113,720	(49,099)	41,763,028	124,688	(49,099)	41,838,618	105,342	(49,099)
Western Wyoming	WYU	16,419,392	-	(26,453)	16,392,939	-	(26,453)	16,366,486	-	(26,453)
Pre-merger Pacific	SG	1,470,422	-	(37,204)	1,433,218	-	(37,204)	1,396,014	-	(37,204)
Pre-merger Utah	SG	4,298,895	-	(41,141)	4,257,754	-	(41,141)	4,216,613	-	(41,141)
Post-merger	SG	269,165,428	299,264	(448,907)	269,015,785	178,191	(448,907)	268,745,068	178,033	(448,907)
General Office	SO	273,916,941	1,139,637	(1,123,397)	273,933,181	2,851,653	(1,123,397)	275,661,437	2,820,076	(1,123,397)
General Office	SG	4,461,065	-	(8,254)	4,452,811	-	(8,254)	4,444,557	-	(8,254)
General Office	SG	219,194	-	(13)	219,180	-	(13)	219,167	-	(13)
Customer Service	CN	19,011,481	-	(173,616)	18,837,865	-	(173,616)	18,664,249	-	(173,616)
Fuel Related	SE	3,628,291	-	(1,614)	3,626,678	-	(1,614)	3,625,064	-	(1,614)
Total General Plant		1,181,813,408	4,660,343	(2,891,185)	1,183,582,566	4,905,253	(2,891,185)	1,185,596,635	4,914,619	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,936,752	-	(845)	144,935,907	-	(845)	144,935,062	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,937	-	(33)	4,351,904	-	(33)	4,351,870	-	(33)
Oregon	OR	4,624,102	-	(198)	4,623,905	-	(198)	4,623,707	-	(198)
Fuel Related	SE	14,653	-	(61,987)	(47,334)	-	(61,987)	(109,321)	-	(61,987)
Post-merger	SG	162,447,704	-	(381,862)	162,065,842	-	(381,862)	161,683,980	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,709,495	-	(13,350)	98,696,145	-	(13,350)	98,682,796	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	369,093,768	1,579,165	(1,464,742)	369,208,192	573,439	(1,464,742)	368,316,889	3,331,500	(1,464,742)
Utah	UT	(28,102,260)	-	(1,035)	(28,103,295)	-	(1,035)	(28,104,329)	-	(1,035)
Washington	WA	2,021,245	-	(33)	2,021,212	-	(33)	2,021,178	-	(33)
Eastern Wyoming	WYP	1,071,625	-	(13,440)	1,058,185	-	(13,440)	1,044,746	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		843,543,468	1,579,165	(1,937,524)	843,185,109	573,439	(1,937,524)	841,821,024	3,331,500	(1,937,524)
Total		27,087,111,214	45,668,170	(16,367,439)	27,116,411,945	52,389,594	(16,367,439)	27,152,434,100	84,708,832	(16,367,439)

PacifiCorp
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and Retirements

Description	Factor	Adjusted EPIS Balance Sep 2017	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2017	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2017	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,025,759,654	-	(586,742)	1,025,172,912	-	(586,742)	1,024,586,171	-	(586,742)
Pre-merger Utah	SG	1,093,120,846	-	(922,536)	1,092,198,309	-	(922,536)	1,091,275,773	-	(922,536)
Post-merger	SG	4,507,344,497	6,361,277	(2,968,906)	4,510,736,868	4,599,649	(2,968,906)	4,512,367,611	26,975,329	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	35,058,110	437,812	-	35,495,923	436,250	-	35,932,173	2,611,067	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger	SG	547,385,865	1,649	(193,480)	547,194,034	1,649	(193,480)	547,002,204	1,751,498	(193,480)
Total Steam Plant		7,236,701,839	6,800,738	(4,671,664)	7,238,830,913	5,037,548	(4,671,664)	7,239,196,798	31,337,895	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	185,080,892	-	(59,146)	185,021,746	-	(59,146)	184,962,600	-	(59,146)
Pre-merger Utah	SG	41,782,342	-	(16,841)	41,765,501	-	(16,841)	41,748,660	-	(16,841)
Post-merger	SG-P	596,277,109	1,465,228	(190,913)	597,551,424	3,876,899	(190,913)	601,237,409	8,087,402	(190,913)
Post-merger	SG-U	128,953,603	4,771,439	(100,503)	133,624,538	2,189,540	(100,503)	135,713,574	413,503	(100,503)
Klamath	SG-P	89,955,867	-	-	89,955,867	-	-	89,955,867	-	-
Total Hydro Plant		1,042,049,813	6,236,666	(367,404)	1,047,919,075	6,066,438	(367,404)	1,053,618,110	8,500,904	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,914,678,206	381,232	(1,918,064)	1,913,141,375	(147,988)	(1,918,064)	1,911,075,323	626,994	(1,918,064)
Post-merger Wind	SG-W	2,028,375,975	2,246,804	(421,038)	2,030,201,741	3,038,067	(421,038)	2,032,818,770	136,621	(421,038)
Post-merger	SG	82,679,830	259	(78,227)	82,601,862	259	(78,227)	82,523,894	264	(78,227)
Total Other Plant		4,025,969,141	2,628,295	(2,417,329)	4,026,180,107	2,890,338	(2,417,329)	4,026,653,117	763,878	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	487,896,424	-	(217,232)	487,679,192	-	(217,232)	487,461,960	-	(217,232)
Pre-merger Utah	SG	634,331,621	-	(359,882)	633,971,739	-	(359,882)	633,611,856	-	(359,882)
Post-merger	SG	5,031,766,132	8,075,161	(831,074)	5,039,010,220	45,271,073	(831,074)	5,083,450,219	29,249,518	(831,074)
Total Transmission Plant		6,153,994,177	8,075,161	(1,408,188)	6,160,661,150	45,271,073	(1,408,188)	6,204,524,036	29,249,518	(1,408,188)
Distribution Plant:										
California	CA	261,327,550	326,594	(80,241)	261,573,903	347,533	(80,241)	261,841,195	414,348	(80,241)
Oregon	OR	2,030,041,501	8,848,350	(681,962)	2,038,207,889	5,663,188	(681,962)	2,043,189,114	7,113,944	(681,962)
Washington	WA	493,121,329	1,117,444	(146,868)	494,091,904	6,879,488	(146,868)	500,824,524	1,056,222	(146,868)
Eastern Wyoming	WYP	599,066,503	1,679,204	(268,849)	600,476,858	1,514,408	(268,849)	601,722,418	1,401,921	(268,849)
Utah	UT	2,874,266,293	8,039,011	(1,311,031)	2,880,994,274	7,381,107	(1,311,031)	2,887,064,349	11,601,116	(1,311,031)
Idaho	ID	342,410,171	1,288,056	(161,624)	343,536,603	838,256	(161,624)	344,213,236	856,897	(161,624)
Western Wyoming	WYU	129,137,279	-	(23,571)	129,113,708	-	(23,571)	129,090,136	-	(23,571)
Total Distribution Plant		6,729,370,626	21,298,660	(2,674,147)	6,747,995,139	22,623,980	(2,674,147)	6,767,944,972	22,444,448	(2,674,147)

PacifiCorp
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Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Sep 2017	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2017	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2017	Capital Additions	Retirements
General Plant:										
California	CA	18,515,903	76,847	(24,394)	18,568,356	243,678	(24,394)	18,787,640	168,898	(24,394)
Oregon	OR	195,826,657	627,821	(364,898)	196,089,581	1,655,618	(364,898)	197,380,301	25,811,886	(364,898)
Washington	WA	46,642,888	128,103	(99,374)	46,671,616	300,935	(99,374)	46,873,177	256,559	(99,374)
Eastern Wyoming	WYP	72,953,217	668,057	(187,360)	73,433,913	355,996	(187,360)	73,602,549	281,919	(187,360)
Utah	UT	217,310,377	1,636,033	(305,460)	218,640,950	1,937,613	(305,460)	220,273,102	517,169	(305,460)
Idaho	ID	41,894,861	657,184	(49,099)	42,502,947	294,016	(49,099)	42,747,864	219,096	(49,099)
Western Wyoming	WYU	16,340,033	-	(26,453)	16,313,580	-	(26,453)	16,287,127	-	(26,453)
Pre-merger Pacific	SG	1,358,810	-	(37,204)	1,321,606	-	(37,204)	1,284,402	-	(37,204)
Pre-merger Utah	SG	4,175,472	-	(41,141)	4,134,331	-	(41,141)	4,093,190	-	(41,141)
Post-merger	SG	268,474,194	169,764	(448,907)	268,195,051	202,827	(448,907)	267,948,971	831,573	(448,907)
General Office	SO	277,358,116	2,767,936	(1,123,397)	279,002,655	8,479,747	(1,123,397)	286,359,005	4,968,315	(1,123,397)
General Office	SG	4,436,303	-	(8,254)	4,428,049	-	(8,254)	4,419,795	-	(8,254)
General Office	SG	219,154	-	(13)	219,141	-	(13)	219,127	-	(13)
Customer Service	CN	18,490,633	-	(173,616)	18,317,017	-	(173,616)	18,143,401	-	(173,616)
Fuel Related	SE	3,623,450	-	(1,614)	3,621,837	-	(1,614)	3,620,223	-	(1,614)
Total General Plant		1,187,620,069	6,731,745	(2,891,185)	1,191,460,629	13,470,429	(2,891,185)	1,202,039,874	33,055,416	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,934,218	-	(845)	144,933,373	-	(845)	144,932,529	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,837	-	(33)	4,351,803	-	(33)	4,351,770	-	(33)
Oregon	OR	4,623,509	-	(198)	4,623,312	-	(198)	4,623,114	-	(198)
Fuel Related	SE	(171,308)	-	(61,987)	(233,296)	-	(61,987)	(295,283)	-	(61,987)
Post-merger	SG	161,302,119	-	(381,862)	160,920,257	-	(381,862)	160,538,395	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,669,446	-	(13,350)	98,656,096	-	(13,350)	98,642,747	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	370,183,647	654,973	(1,464,742)	369,373,879	-	(1,464,742)	367,909,137	20,368,378	(1,464,742)
Utah	UT	(28,105,364)	-	(1,035)	(28,106,399)	-	(1,035)	(28,107,433)	-	(1,035)
Washington	WA	2,021,145	-	(33)	2,021,111	-	(33)	2,021,078	-	(33)
Eastern Wyoming	WYP	1,031,306	-	(13,440)	1,017,866	-	(13,440)	1,004,426	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		843,215,001	654,973	(1,937,524)	841,932,450	-	(1,937,524)	839,994,926	20,368,378	(1,937,524)
Total		27,220,775,493	52,426,239	(16,367,439)	27,256,834,292	95,359,807	(16,367,439)	27,335,826,660	145,720,437	(16,367,439)

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Dec 2017	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2018	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2018	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,023,999,429	-	(586,742)	1,023,412,688	-	(586,742)	1,022,825,946	-	(586,742)
Pre-merger Utah	SG	1,090,353,237	-	(922,536)	1,089,430,700	-	(922,536)	1,088,508,164	-	(922,536)
Post-merger	SG	4,536,374,035	4,277,750	(2,968,906)	4,537,682,879	339,773	(2,968,906)	4,535,053,747	1,667,829	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	38,543,240	-	-	38,543,240	12,783,349	-	51,326,589	34,737	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger	SG	548,560,222	-	(193,480)	548,366,742	-	(193,480)	548,173,262	-	(193,480)
Total Steam Plant		7,265,863,028	4,277,750	(4,671,664)	7,265,469,115	13,123,122	(4,671,664)	7,273,920,573	1,702,566	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	184,903,454	-	(59,146)	184,844,308	-	(59,146)	184,785,162	-	(59,146)
Pre-merger Utah	SG	41,731,819	-	(16,841)	41,714,977	-	(16,841)	41,698,136	-	(16,841)
Post-merger	SG-P	609,133,898	19,910	(190,913)	608,962,895	41,112	(190,913)	608,813,093	49,943	(190,913)
Post-merger	SG-U	136,026,573	(46,707)	(100,503)	135,879,362	(46,707)	(100,503)	135,732,152	(46,707)	(100,503)
Klamath	SG-P	89,955,867	-	-	89,955,867	-	-	89,955,867	-	-
Total Hydro Plant		1,061,751,611	(26,798)	(367,404)	1,061,357,409	(5,596)	(367,404)	1,060,984,410	3,235	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,909,784,254	(256,866)	(1,918,064)	1,907,609,324	187,859	(1,918,064)	1,905,879,119	17,944,018	(1,918,064)
Post-merger Wind	SG-W	2,032,534,352	1,062,754	(421,038)	2,033,176,068	1,063,306	(421,038)	2,033,818,336	1,064,217	(421,038)
Post-merger	SG	82,445,931	13,638	(78,227)	82,381,342	13,638	(78,227)	82,316,752	140,686	(78,227)
Total Other Plant		4,024,999,666	819,526	(2,417,329)	4,023,401,863	1,264,803	(2,417,329)	4,022,249,337	19,148,920	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	487,244,728	-	(217,232)	487,027,497	-	(217,232)	486,810,265	-	(217,232)
Pre-merger Utah	SG	633,251,974	-	(359,882)	632,892,092	-	(359,882)	632,532,210	-	(359,882)
Post-merger	SG	5,111,868,663	3,400,048	(831,074)	5,114,437,637	2,751,630	(831,074)	5,116,358,194	5,939,707	(831,074)
Total Transmission Plant		6,232,365,366	3,400,048	(1,408,188)	6,234,357,226	2,751,630	(1,408,188)	6,235,700,669	5,939,707	(1,408,188)
Distribution Plant:										
California	CA	262,175,302	505,238	(80,241)	262,600,299	525,954	(80,241)	263,046,012	553,723	(80,241)
Oregon	OR	2,049,621,096	4,273,274	(681,962)	2,053,212,408	4,600,010	(681,962)	2,057,130,456	5,379,207	(681,962)
Washington	WA	501,733,877	780,256	(146,868)	502,367,265	810,298	(146,868)	503,030,695	967,810	(146,868)
Eastern Wyoming	WYP	602,855,491	1,238,762	(268,849)	603,825,405	1,278,388	(268,849)	604,834,944	1,460,180	(268,849)
Utah	UT	2,897,354,434	7,466,918	(1,311,031)	2,903,510,321	7,823,716	(1,311,031)	2,910,023,006	8,390,111	(1,311,031)
Idaho	ID	344,908,509	846,721	(161,624)	345,593,606	918,029	(161,624)	346,350,012	1,139,712	(161,624)
Western Wyoming	WYU	129,066,565	-	(23,571)	129,042,994	-	(23,571)	129,019,422	-	(23,571)
Total Distribution Plant		6,787,715,274	15,111,169	(2,674,147)	6,800,152,297	15,956,397	(2,674,147)	6,813,434,547	17,890,743	(2,674,147)

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Dec 2017	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2018	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2018	Capital Additions	Retirements
General Plant:										
California	CA	18,932,144	24,878	(24,394)	18,932,627	25,656	(24,394)	18,933,889	38,748	(24,394)
Oregon	OR	222,827,289	42,550	(364,898)	222,504,941	41,842	(364,898)	222,181,886	131,943	(364,898)
Washington	WA	47,030,361	10,445	(99,374)	46,941,432	11,414	(99,374)	46,853,471	34,410	(99,374)
Eastern Wyoming	WYP	73,697,108	504,964	(187,360)	74,014,711	282,072	(187,360)	74,109,422	312,660	(187,360)
Utah	UT	220,484,811	1,238,783	(305,460)	221,418,133	489,105	(305,460)	221,601,778	586,369	(305,460)
Idaho	ID	42,917,861	240,134	(49,099)	43,108,896	117,668	(49,099)	43,177,466	134,025	(49,099)
Western Wyoming	WYU	16,260,674	-	(26,453)	16,234,221	-	(26,453)	16,207,768	-	(26,453)
Pre-merger Pacific	SG	1,247,198	-	(37,204)	1,209,993	-	(37,204)	1,172,789	-	(37,204)
Pre-merger Utah	SG	4,052,049	-	(41,141)	4,010,908	-	(41,141)	3,969,768	-	(41,141)
Post-merger	SG	268,331,637	195,707	(448,907)	268,078,437	220,708	(448,907)	267,850,238	182,100	(448,907)
General Office	SO	290,203,923	634,919	(1,123,397)	289,715,446	657,490	(1,123,397)	289,249,539	1,723,765	(1,123,397)
General Office	SG	4,411,541	-	(8,254)	4,403,287	-	(8,254)	4,395,033	-	(8,254)
General Office	SG	219,114	-	(13)	219,101	-	(13)	219,088	-	(13)
Customer Service	CN	17,969,786	-	(173,616)	17,796,170	-	(173,616)	17,622,554	-	(173,616)
Fuel Related	SE	3,618,610	-	(1,614)	3,616,996	-	(1,614)	3,615,382	-	(1,614)
Total General Plant		1,232,204,105	2,892,379	(2,891,185)	1,232,205,299	1,845,955	(2,891,185)	1,231,160,070	3,144,021	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,931,684	-	(845)	144,930,840	-	(845)	144,929,995	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,736	-	(33)	4,351,703	-	(33)	4,351,670	-	(33)
Oregon	OR	4,622,916	-	(198)	4,622,718	-	(198)	4,622,521	-	(198)
Fuel Related	SE	(357,270)	-	(61,987)	(419,257)	-	(61,987)	(481,245)	-	(61,987)
Post-merger	SG	160,156,533	-	(381,862)	159,774,672	-	(381,862)	159,392,810	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,629,397	-	(13,350)	98,616,047	-	(13,350)	98,602,698	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	386,812,773	496,958	(1,464,742)	385,844,990	397,206	(1,464,742)	384,777,454	744,470	(1,464,742)
Utah	UT	(28,108,468)	-	(1,035)	(28,109,503)	-	(1,035)	(28,110,537)	-	(1,035)
Washington	WA	2,021,045	-	(33)	2,021,011	-	(33)	2,020,978	-	(33)
Eastern Wyoming	WYP	990,986	-	(13,440)	977,546	-	(13,440)	964,106	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		858,425,780	496,958	(1,937,524)	856,985,214	397,206	(1,937,524)	855,444,896	744,470	(1,937,524)
Total		27,465,179,658	26,971,033	(16,367,439)	27,475,783,252	35,333,518	(16,367,439)	27,494,749,330	48,573,662	(16,367,439)

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Mar 2018	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2018	Capital Additions	Retirements	Adjusted EPIS Balance May 2018	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,022,239,205	-	(586,742)	1,021,652,463	-	(586,742)	1,021,065,722	-	(586,742)
Pre-merger Utah	SG	1,087,585,627	-	(922,536)	1,086,663,091	-	(922,536)	1,085,740,554	-	(922,536)
Post-merger	SG	4,533,752,670	13,519,032	(2,968,906)	4,544,302,796	3,700,032	(2,968,906)	4,545,033,922	38,094,470	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	51,361,326	134,737	-	51,496,063	-	-	51,496,063	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	368,199	-
Post-merger	SG	547,979,782	-	(193,480)	547,786,301	3,199,355	(193,480)	550,792,176	2,348,106	(193,480)
Total Steam Plant		7,270,951,475	13,653,769	(4,671,664)	7,279,933,580	6,899,387	(4,671,664)	7,282,161,303	40,810,776	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	184,726,016	-	(59,146)	184,666,870	-	(59,146)	184,607,724	-	(59,146)
Pre-merger Utah	SG	41,681,295	-	(16,841)	41,664,453	-	(16,841)	41,647,612	-	(16,841)
Post-merger	SG-P	608,672,123	35,942	(190,913)	608,517,152	791,502	(190,913)	609,117,741	5,595,837	(190,913)
Post-merger	SG-U	135,584,941	(46,707)	(100,503)	135,437,730	(46,707)	(100,503)	135,290,519	(8,837)	(100,503)
Klamath	SG-P	89,955,867	-	-	89,955,867	-	-	89,955,867	-	-
Total Hydro Plant		1,060,620,242	(10,766)	(367,404)	1,060,242,072	744,795	(367,404)	1,060,619,463	5,587,000	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,921,905,074	(256,866)	(1,918,064)	1,919,730,144	(256,866)	(1,918,064)	1,917,555,214	1,788,785	(1,918,064)
Post-merger Wind	SG-W	2,034,461,514	1,064,798	(421,038)	2,035,105,274	1,117,762	(421,038)	2,035,801,997	1,083,341	(421,038)
Post-merger	SG	82,379,211	331,246	(78,227)	82,632,230	1,001,566	(78,227)	83,555,569	13,638	(78,227)
Total Other Plant		4,038,980,928	1,139,178	(2,417,329)	4,037,702,777	1,862,462	(2,417,329)	4,037,147,910	2,885,763	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	486,593,033	-	(217,232)	486,375,801	-	(217,232)	486,158,570	-	(217,232)
Pre-merger Utah	SG	632,172,327	-	(359,882)	631,812,445	-	(359,882)	631,452,563	-	(359,882)
Post-merger	SG	5,121,466,827	30,910,103	(831,074)	5,151,545,856	18,633,939	(831,074)	5,169,348,722	6,448,640	(831,074)
Total Transmission Plant		6,240,232,188	30,910,103	(1,408,188)	6,269,734,103	18,633,939	(1,408,188)	6,286,959,854	6,448,640	(1,408,188)
Distribution Plant:										
California	CA	263,519,494	885,635	(80,241)	264,324,888	1,241,669	(80,241)	265,486,316	1,265,815	(80,241)
Oregon	OR	2,061,827,700	6,155,113	(681,962)	2,067,300,851	5,744,909	(681,962)	2,072,363,798	8,396,662	(681,962)
Washington	WA	503,851,636	1,096,601	(146,868)	504,801,369	1,021,169	(146,868)	505,675,669	1,068,279	(146,868)
Eastern Wyoming	WYP	606,026,276	1,522,541	(268,849)	607,279,968	1,490,972	(268,849)	608,502,092	1,771,192	(268,849)
Utah	UT	2,917,102,086	8,809,476	(1,311,031)	2,924,600,530	8,881,269	(1,311,031)	2,932,170,768	10,392,663	(1,311,031)
Idaho	ID	347,328,100	1,240,182	(161,624)	348,406,658	1,175,491	(161,624)	349,420,526	1,302,787	(161,624)
Western Wyoming	WYU	128,995,851	-	(23,571)	128,972,279	-	(23,571)	128,948,708	-	(23,571)
Total Distribution Plant		6,828,651,143	19,709,547	(2,674,147)	6,845,686,543	19,555,479	(2,674,147)	6,862,567,876	24,197,398	(2,674,147)

PacifiCorp
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Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Mar 2018	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2018	Capital Additions	Retirements	Adjusted EPIS Balance May 2018	Capital Additions	Retirements
General Plant:										
California	CA	18,948,243	112,760	(24,394)	19,036,609	111,914	(24,394)	19,124,129	130,168	(24,394)
Oregon	OR	221,948,931	572,939	(364,898)	222,156,971	226,041	(364,898)	222,018,115	3,253,408	(364,898)
Washington	WA	46,788,507	125,326	(99,374)	46,814,458	50,226	(99,374)	46,765,310	86,685	(99,374)
Eastern Wyoming	WYP	74,234,722	309,933	(187,360)	74,357,295	393,518	(187,360)	74,563,452	507,691	(187,360)
Utah	UT	221,882,687	582,815	(305,460)	222,160,041	863,944	(305,460)	222,718,525	1,242,417	(305,460)
Idaho	ID	43,262,392	132,976	(49,099)	43,346,270	178,901	(49,099)	43,476,073	241,183	(49,099)
Western Wyoming	WYU	16,181,315	-	(26,453)	16,154,862	-	(26,453)	16,128,409	-	(26,453)
Pre-merger Pacific	SG	1,135,585	-	(37,204)	1,098,381	-	(37,204)	1,061,177	-	(37,204)
Pre-merger Utah	SG	3,928,627	-	(41,141)	3,887,486	-	(41,141)	3,846,345	-	(41,141)
Post-merger	SG	267,583,431	218,825	(448,907)	267,353,349	440,368	(448,907)	267,344,810	811,071	(448,907)
General Office	SO	289,849,907	1,294,430	(1,123,397)	290,020,940	1,374,946	(1,123,397)	290,272,488	1,931,888	(1,123,397)
General Office	SG	4,386,778	-	(8,254)	4,378,524	-	(8,254)	4,370,270	-	(8,254)
General Office	SG	219,074	-	(13)	219,061	-	(13)	219,048	-	(13)
Customer Service	CN	17,448,938	-	(173,616)	17,275,322	-	(173,616)	17,101,706	-	(173,616)
Fuel Related	SE	3,613,769	-	(1,614)	3,612,155	-	(1,614)	3,610,542	-	(1,614)
Total General Plant		1,231,412,906	3,350,003	(2,891,185)	1,231,871,725	3,639,858	(2,891,185)	1,232,620,398	8,204,511	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,929,151	-	(845)	144,928,306	-	(845)	144,927,461	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,636	-	(33)	4,351,603	-	(33)	4,351,569	-	(33)
Oregon	OR	4,622,323	-	(198)	4,622,125	-	(198)	4,621,928	-	(198)
Fuel Related	SE	(543,232)	-	(61,987)	(605,219)	-	(61,987)	(667,206)	-	(61,987)
Post-merger	SG	159,010,948	-	(381,862)	158,629,087	-	(381,862)	158,247,225	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,589,348	-	(13,350)	98,575,998	-	(13,350)	98,562,649	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	384,057,182	545,907	(1,464,742)	383,138,348	744,450	(1,464,742)	382,418,057	2,944,405	(1,464,742)
Utah	UT	(28,111,572)	-	(1,035)	(28,112,607)	-	(1,035)	(28,113,642)	-	(1,035)
Washington	WA	2,020,944	-	(33)	2,020,911	-	(33)	2,020,877	-	(33)
Eastern Wyoming	WYP	950,666	-	(13,440)	937,227	-	(13,440)	923,787	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		854,251,842	545,907	(1,937,524)	852,860,226	744,450	(1,937,524)	851,667,152	2,944,405	(1,937,524)
Total		27,526,955,553	69,297,741	(16,367,439)	27,579,885,854	52,080,369	(16,367,439)	27,615,598,784	91,078,494	(16,367,439)

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2018	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2018	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2018	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,020,478,980	-	(586,742)	1,019,892,239	-	(586,742)	1,019,305,497	-	(586,742)
Pre-merger Utah	SG	1,084,818,018	-	(922,536)	1,083,895,481	-	(922,536)	1,082,972,945	-	(922,536)
Post-merger	SG	4,580,159,487	1,223,890	(2,968,906)	4,578,414,471	1,358,990	(2,968,906)	4,576,804,555	771,398	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	51,496,063	289,486	-	51,785,549	-	-	51,785,549	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	368,199	-	-	368,199	-	-	368,199	-	-
Post-merger	SG	552,946,802	975,977	(193,480)	553,729,299	287,008	(193,480)	553,822,827	1,361,755	(193,480)
Total Steam Plant		7,318,300,415	2,489,352	(4,671,664)	7,316,118,104	1,645,998	(4,671,664)	7,313,092,438	2,133,153	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	184,548,578	-	(59,146)	184,489,432	-	(59,146)	184,430,286	-	(59,146)
Pre-merger Utah	SG	41,630,771	-	(16,841)	41,613,930	-	(16,841)	41,597,088	-	(16,841)
Post-merger	SG-P	614,522,665	112,172	(190,913)	614,443,923	26,567	(190,913)	614,279,577	208,768	(190,913)
Post-merger	SG-U	135,181,179	(46,707)	(100,503)	135,033,968	2,268,754	(100,503)	137,202,219	(46,707)	(100,503)
Klamath	SG-P	89,955,867	-	-	89,955,867	-	-	89,955,867	-	-
Total Hydro Plant		1,065,839,060	65,464	(367,404)	1,065,537,121	2,295,321	(367,404)	1,067,465,038	162,061	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,917,425,936	2,208,297	(1,918,064)	1,917,716,169	1,014,269	(1,918,064)	1,916,812,374	(256,866)	(1,918,064)
Post-merger Wind	SG-W	2,036,464,300	1,093,615	(421,038)	2,037,136,877	1,083,862	(421,038)	2,037,799,701	1,066,719	(421,038)
Post-merger	SG	83,490,980	4,621,693	(78,227)	88,034,446	13,638	(78,227)	87,969,857	13,638	(78,227)
Total Other Plant		4,037,616,344	7,923,606	(2,417,329)	4,043,122,621	2,111,769	(2,417,329)	4,042,817,061	823,491	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	485,941,338	-	(217,232)	485,724,106	-	(217,232)	485,506,874	-	(217,232)
Pre-merger Utah	SG	631,092,681	-	(359,882)	630,732,798	-	(359,882)	630,372,916	-	(359,882)
Post-merger	SG	5,174,966,288	9,013,808	(831,074)	5,183,149,022	7,608,819	(831,074)	5,189,926,768	7,105,375	(831,074)
Total Transmission Plant		6,292,000,307	9,013,808	(1,408,188)	6,299,605,927	7,608,819	(1,408,188)	6,305,806,559	7,105,375	(1,408,188)
Distribution Plant:										
California	CA	266,671,890	2,240,314	(80,241)	268,831,963	2,273,932	(80,241)	271,025,654	1,852,441	(80,241)
Oregon	OR	2,080,078,498	12,115,554	(681,962)	2,091,512,090	12,811,568	(681,962)	2,103,641,695	18,447,061	(681,962)
Washington	WA	506,597,080	1,037,187	(146,868)	507,487,399	1,092,352	(146,868)	508,432,882	1,154,713	(146,868)
Eastern Wyoming	WYP	610,004,435	3,243,301	(268,849)	612,978,887	1,764,703	(268,849)	614,474,742	1,758,335	(268,849)
Utah	UT	2,941,252,400	9,014,317	(1,311,031)	2,948,955,686	9,924,903	(1,311,031)	2,957,569,557	11,546,285	(1,311,031)
Idaho	ID	350,561,689	1,170,049	(161,624)	351,570,114	1,282,309	(161,624)	352,690,799	1,244,101	(161,624)
Western Wyoming	WYU	128,925,137	-	(23,571)	128,901,565	-	(23,571)	128,877,994	-	(23,571)
Total Distribution Plant		6,884,091,127	28,820,722	(2,674,147)	6,910,237,703	29,149,766	(2,674,147)	6,936,713,323	36,002,936	(2,674,147)

PacifiCorp
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Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2018	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2018	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2018	Capital Additions	Retirements
General Plant:										
California	CA	19,229,903	204,407	(24,394)	19,409,916	241,034	(24,394)	19,626,556	251,171	(24,394)
Oregon	OR	224,906,624	93,928	(364,898)	224,635,655	2,971,224	(364,898)	227,241,981	1,790,383	(364,898)
Washington	WA	46,752,620	24,893	(99,374)	46,678,139	99,987	(99,374)	46,678,752	204,881	(99,374)
Eastern Wyoming	WYP	74,883,782	2,143,781	(187,360)	76,840,203	504,964	(187,360)	77,157,806	396,245	(187,360)
Utah	UT	223,655,482	770,234	(305,460)	224,120,256	1,238,863	(305,460)	225,053,658	867,499	(305,460)
Idaho	ID	43,668,157	163,593	(49,099)	43,782,651	240,134	(49,099)	43,973,686	179,950	(49,099)
Western Wyoming	WYU	16,101,956	-	(26,453)	16,075,503	-	(26,453)	16,049,050	-	(26,453)
Pre-merger Pacific	SG	1,023,973	-	(37,204)	986,769	-	(37,204)	949,565	-	(37,204)
Pre-merger Utah	SG	3,805,204	-	(41,141)	3,764,063	-	(41,141)	3,722,922	-	(41,141)
Post-merger	SG	267,706,973	191,487	(448,907)	267,449,553	222,102	(448,907)	267,222,748	218,040	(448,907)
General Office	SO	291,080,980	1,471,920	(1,123,397)	291,429,503	1,787,372	(1,123,397)	292,093,477	1,863,204	(1,123,397)
General Office	SG	4,362,016	-	(8,254)	4,353,762	-	(8,254)	4,345,508	-	(8,254)
General Office	SG	219,035	-	(13)	219,021	-	(13)	219,008	-	(13)
Customer Service	CN	16,928,090	-	(173,616)	16,754,475	-	(173,616)	16,580,859	-	(173,616)
Fuel Related	SE	3,608,928	-	(1,614)	3,607,314	-	(1,614)	3,605,701	-	(1,614)
Total General Plant		1,237,933,724	5,064,244	(2,891,185)	1,240,106,783	7,305,679	(2,891,185)	1,244,521,277	5,771,372	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,926,617	-	(845)	144,925,772	-	(845)	144,924,928	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,536	-	(33)	4,351,503	-	(33)	4,351,469	-	(33)
Oregon	OR	4,621,730	-	(198)	4,621,532	-	(198)	4,621,335	513,289	(198)
Fuel Related	SE	(729,194)	-	(61,987)	(791,181)	-	(61,987)	(853,168)	-	(61,987)
Post-merger	SG	157,865,363	-	(381,862)	157,483,501	-	(381,862)	157,101,640	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,549,299	-	(13,350)	98,535,949	-	(13,350)	98,522,600	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	383,897,721	1,042,229	(1,464,742)	383,475,208	1,042,265	(1,464,742)	383,052,732	2,054,616	(1,464,742)
Utah	UT	(28,114,676)	-	(1,035)	(28,115,711)	-	(1,035)	(28,116,746)	-	(1,035)
Washington	WA	2,020,844	-	(33)	2,020,811	-	(33)	2,020,777	-	(33)
Eastern Wyoming	WYP	910,347	-	(13,440)	896,907	-	(13,440)	883,467	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		852,674,033	1,042,229	(1,937,524)	851,778,739	1,042,265	(1,937,524)	850,883,480	2,567,905	(1,937,524)
Total		27,690,309,838	54,419,426	(16,367,439)	27,728,361,826	51,159,618	(16,367,439)	27,763,154,004	54,566,292	(16,367,439)

PacifiCorp
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Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Sep 2018	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2018	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2018	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,018,718,756	-	(586,742)	1,018,132,014	-	(586,742)	1,017,545,273	-	(586,742)
Pre-merger Utah	SG	1,082,050,408	-	(922,536)	1,081,127,872	-	(922,536)	1,080,205,335	-	(922,536)
Post-merger	SG	4,574,607,048	7,483,482	(2,968,906)	4,579,121,624	9,387,793	(2,968,906)	4,585,540,511	25,626,805	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	51,785,549	-	-	51,785,549	-	-	51,785,549	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	368,199	-	-	368,199	-	-	368,199	-	-
Post-merger	SG	554,991,101	287,485	(193,480)	555,085,106	287,008	(193,480)	555,178,634	1,859,949	(193,480)
Total Steam Plant		7,310,553,927	7,770,967	(4,671,664)	7,313,653,231	9,674,801	(4,671,664)	7,318,656,368	27,486,754	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	184,371,140	-	(59,146)	184,311,994	-	(59,146)	184,252,848	-	(59,146)
Pre-merger Utah	SG	41,580,247	-	(16,841)	41,563,406	-	(16,841)	41,546,565	-	(16,841)
Post-merger	SG-P	614,297,433	282,999	(190,913)	614,389,519	12,123,297	(190,913)	626,321,903	6,667,660	(190,913)
Post-merger	SG-U	137,055,008	(23,551)	(100,503)	136,930,954	1,819,169	(100,503)	138,649,620	404,868	(100,503)
Klamath	SG-P	89,955,867	-	-	89,955,867	-	-	89,955,867	515,895	-
Total Hydro Plant		1,067,259,695	259,448	(367,404)	1,067,151,740	13,942,466	(367,404)	1,080,726,803	7,588,423	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,914,637,445	(256,866)	(1,918,064)	1,912,462,515	(256,866)	(1,918,064)	1,910,287,585	1,004,089	(1,918,064)
Post-merger Wind	SG-W	2,038,445,382	1,140,248	(421,038)	2,039,164,591	1,184,772	(421,038)	2,039,928,325	2,376,121	(421,038)
Post-merger	SG	87,905,268	13,638	(78,227)	87,840,679	13,638	(78,227)	87,776,089	13,638	(78,227)
Total Other Plant		4,041,223,224	897,019	(2,417,329)	4,039,702,914	941,544	(2,417,329)	4,038,227,129	3,393,847	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	485,289,643	-	(217,232)	485,072,411	-	(217,232)	484,855,179	-	(217,232)
Pre-merger Utah	SG	630,013,034	-	(359,882)	629,653,152	-	(359,882)	629,293,269	-	(359,882)
Post-merger	SG	5,196,201,069	14,133,400	(831,074)	5,209,503,396	71,701,056	(831,074)	5,280,373,378	20,076,087	(831,074)
Total Transmission Plant		6,311,503,745	14,133,400	(1,408,188)	6,324,228,958	71,701,056	(1,408,188)	6,394,521,827	20,076,087	(1,408,188)
Distribution Plant:										
California	CA	272,797,854	1,352,238	(80,241)	274,069,851	620,169	(80,241)	274,609,779	2,173,601	(80,241)
Oregon	OR	2,121,406,793	19,772,163	(681,962)	2,140,496,994	13,005,551	(681,962)	2,152,820,582	11,360,004	(681,962)
Washington	WA	509,440,727	1,025,826	(146,868)	510,319,685	889,766	(146,868)	511,062,583	1,218,496	(146,868)
Eastern Wyoming	WYP	615,964,229	1,543,299	(268,849)	617,238,680	2,939,676	(268,849)	619,909,508	7,682,719	(268,849)
Utah	UT	2,967,804,812	10,002,949	(1,311,031)	2,976,496,729	8,775,939	(1,311,031)	2,983,961,637	11,231,124	(1,311,031)
Idaho	ID	353,773,276	1,089,081	(161,624)	354,700,733	1,046,367	(161,624)	355,585,476	1,987,395	(161,624)
Western Wyoming	WYU	128,854,423	-	(23,571)	128,830,851	-	(23,571)	128,807,280	-	(23,571)
Total Distribution Plant		6,970,042,113	34,785,556	(2,674,147)	7,002,153,523	27,277,468	(2,674,147)	7,026,756,844	35,653,338	(2,674,147)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Sep 2018	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2018	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2018	Capital Additions	Retirements
General Plant:										
California	CA	19,853,332	122,694	(24,394)	19,951,632	83,572	(24,394)	20,010,810	265,432	(24,394)
Oregon	OR	228,667,466	301,246	(364,898)	228,603,814	514,133	(364,898)	228,753,049	4,795,029	(364,898)
Washington	WA	46,784,259	51,783	(99,374)	46,736,667	108,788	(99,374)	46,746,080	467,791	(99,374)
Eastern Wyoming	WYP	77,366,691	504,964	(187,360)	77,684,294	644,271	(187,360)	78,141,205	786,306	(187,360)
Utah	UT	225,615,696	1,238,863	(305,460)	226,549,099	1,707,331	(305,460)	227,950,970	2,179,515	(305,460)
Idaho	ID	44,104,538	240,134	(49,099)	44,295,573	316,675	(49,099)	44,563,149	394,265	(49,099)
Western Wyoming	WYU	16,022,597	-	(26,453)	15,996,144	-	(26,453)	15,969,691	-	(26,453)
Pre-merger Pacific	SG	912,361	-	(37,204)	875,157	-	(37,204)	837,953	-	(37,204)
Pre-merger Utah	SG	3,681,781	-	(41,141)	3,640,640	-	(41,141)	3,599,499	-	(41,141)
Post-merger	SG	266,991,881	321,022	(448,907)	266,863,996	180,714	(448,907)	266,595,803	1,823,985	(448,907)
General Office	SO	292,833,284	2,570,421	(1,123,397)	294,280,309	1,175,550	(1,123,397)	294,332,462	3,196,851	(1,123,397)
General Office	SG	4,337,254	-	(8,254)	4,329,000	-	(8,254)	4,320,746	-	(8,254)
General Office	SG	218,995	-	(13)	218,982	-	(13)	218,968	-	(13)
Customer Service	CN	16,407,243	-	(173,616)	16,233,627	-	(173,616)	16,060,011	-	(173,616)
Fuel Related	SE	3,604,087	-	(1,614)	3,602,474	-	(1,614)	3,600,860	-	(1,614)
Total General Plant		1,247,401,464	5,351,127	(2,891,185)	1,249,861,406	4,731,035	(2,891,185)	1,251,701,256	13,909,173	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,924,083	-	(845)	144,923,239	-	(845)	144,922,394	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,436	-	(33)	4,351,402	-	(33)	4,351,369	-	(33)
Oregon	OR	5,134,426	-	(198)	5,134,228	-	(198)	5,134,031	-	(198)
Fuel Related	SE	(915,155)	-	(61,987)	(977,142)	-	(61,987)	(1,039,130)	-	(61,987)
Post-merger	SG	156,719,778	-	(381,862)	156,337,916	-	(381,862)	155,956,055	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,509,250	-	(13,350)	98,495,900	-	(13,350)	98,482,551	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	383,642,606	1,553,303	(1,464,742)	383,731,167	2,565,558	(1,464,742)	384,831,983	5,830,892	(1,464,742)
Utah	UT	(28,117,780)	-	(1,035)	(28,118,815)	-	(1,035)	(28,119,850)	-	(1,035)
Washington	WA	2,020,744	-	(33)	2,020,710	-	(33)	2,020,677	-	(33)
Eastern Wyoming	WYP	870,027	-	(13,440)	856,587	-	(13,440)	843,147	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		851,513,861	1,553,303	(1,937,524)	851,129,640	2,565,558	(1,937,524)	851,757,674	5,830,892	(1,937,524)
Total		27,801,352,857	64,750,821	(16,367,439)	27,849,736,238	130,833,928	(16,367,439)	27,964,202,728	113,938,514	(16,367,439)

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Dec 2018	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2019	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2019	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,016,958,531	-	(586,742)	1,016,371,790	-	(586,742)	1,015,785,048	-	(586,742)
Pre-merger Utah	SG	1,079,282,799	-	(81,617,931)	997,664,868	-	(922,536)	996,742,332	-	(922,536)
Post-merger	SG	4,608,198,410	(192,500)	(133,809,041)	4,474,196,869	260,076	(2,968,906)	4,471,488,039	(289,476)	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	51,785,549	-	-	51,785,549	-	-	51,785,549	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	368,199	-	-	368,199	-	-	368,199	-	-
Post-merger	SG	556,845,104	-	(193,480)	556,651,624	-	(193,480)	556,458,144	-	(193,480)
Total Steam Plant		7,341,471,458	(192,500)	(216,207,193)	7,125,071,765	260,076	(4,671,664)	7,120,660,177	(289,476)	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	184,193,702	-	(59,146)	184,134,556	-	(59,146)	184,075,410	-	(59,146)
Pre-merger Utah	SG	41,529,723	-	(16,841)	41,512,882	-	(16,841)	41,496,041	-	(16,841)
Post-merger	SG-P	632,798,650	1,775,002	(190,913)	634,382,739	(29,178)	(190,913)	634,162,648	164,701	(190,913)
Post-merger	SG-U	138,953,984	(46,707)	(100,503)	138,806,773	(46,707)	(100,503)	138,659,562	(46,707)	(100,503)
Klamath	SG-P	90,471,762	-	-	90,471,762	-	-	90,471,762	-	-
Total Hydro Plant		1,087,947,822	1,728,295	(367,404)	1,089,308,713	(75,886)	(367,404)	1,088,865,424	117,993	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,909,373,610	(253,161)	(1,918,064)	1,907,202,386	(253,161)	(1,918,064)	1,905,031,161	25,687,971	(1,918,064)
Post-merger Wind	SG-W	2,041,883,407	619,335	(421,038)	2,042,081,704	621,271	(421,038)	2,042,281,937	623,335	(421,038)
Post-merger	SG	87,711,500	13,876	(78,227)	87,647,149	13,876	(78,227)	87,582,799	13,876	(78,227)
Total Other Plant		4,039,203,647	380,050	(2,417,329)	4,037,166,369	381,987	(2,417,329)	4,035,131,027	26,325,183	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	484,637,947	-	(217,232)	484,420,716	-	(217,232)	484,203,484	-	(217,232)
Pre-merger Utah	SG	628,933,387	-	(359,882)	628,573,505	-	(359,882)	628,213,623	-	(359,882)
Post-merger	SG	5,299,618,391	2,637,944	(831,074)	5,301,425,261	4,434,349	(831,074)	5,305,028,537	3,862,583	(831,074)
Total Transmission Plant		6,413,189,725	2,637,944	(1,408,188)	6,414,419,482	4,434,349	(1,408,188)	6,417,445,643	3,862,583	(1,408,188)
Distribution Plant:										
California	CA	276,703,139	341,415	(80,241)	276,964,313	375,825	(80,241)	277,259,898	425,707	(80,241)
Oregon	OR	2,163,498,624	6,918,009	(681,962)	2,169,734,670	6,907,656	(681,962)	2,175,960,364	7,682,030	(681,962)
Washington	WA	512,134,210	768,792	(146,868)	512,756,134	788,513	(146,868)	513,397,779	946,820	(146,868)
Eastern Wyoming	WYP	627,323,378	1,127,373	(268,849)	628,181,902	1,160,024	(268,849)	629,073,078	1,346,311	(268,849)
Utah	UT	2,993,881,730	6,928,294	(1,311,031)	2,999,498,992	7,123,094	(1,311,031)	3,005,311,055	7,672,326	(1,311,031)
Idaho	ID	357,411,247	1,155,978	(161,624)	358,405,601	1,221,739	(161,624)	359,465,716	1,434,013	(161,624)
Western Wyoming	WYU	128,783,708	-	(23,571)	128,760,137	-	(23,571)	128,736,566	-	(23,571)
Total Distribution Plant		7,059,736,036	17,239,861	(2,674,147)	7,074,301,750	17,576,852	(2,674,147)	7,089,204,455	19,507,207	(2,674,147)

PacifiCorp
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and Retirements

Description	Factor	Adjusted EPIS Balance Dec 2018	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2019	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2019	Capital Additions	Retirements
General Plant:										
California	CA	20,251,847	5,763	(24,394)	20,233,216	5,365	(24,394)	20,214,187	16,978	(24,394)
Oregon	OR	233,183,179	37,020	(364,898)	232,855,302	40,948	(364,898)	232,531,352	123,639	(364,898)
Washington	WA	47,114,497	7,546	(99,374)	47,022,668	8,771	(99,374)	46,932,065	26,046	(99,374)
Eastern Wyoming	WYP	78,740,150	474,366	(187,360)	79,027,155	251,364	(187,360)	79,091,159	281,596	(187,360)
Utah	UT	229,825,024	1,315,167	(305,460)	230,834,731	585,190	(305,460)	231,114,460	681,207	(305,460)
Idaho	ID	44,908,316	306,593	(49,099)	45,165,810	187,221	(49,099)	45,303,932	203,238	(49,099)
Western Wyoming	WYU	15,943,238	-	(26,453)	15,916,784	-	(26,453)	15,890,331	-	(26,453)
Pre-merger Pacific	SG	800,749	-	(37,204)	763,544	-	(37,204)	726,340	-	(37,204)
Pre-merger Utah	SG	3,558,358	-	(41,141)	3,517,217	-	(41,141)	3,476,076	-	(41,141)
Post-merger	SG	267,970,881	219,778	(448,907)	267,741,752	162,797	(448,907)	267,455,642	167,093	(448,907)
General Office	SO	296,405,916	875,757	(1,123,397)	296,158,275	894,819	(1,123,397)	295,929,698	2,443,394	(1,123,397)
General Office	SG	4,312,492	-	(8,254)	4,304,238	-	(8,254)	4,295,984	-	(8,254)
General Office	SG	218,955	-	(13)	218,942	-	(13)	218,929	-	(13)
Customer Service	CN	15,886,395	-	(173,616)	15,712,780	-	(173,616)	15,539,164	-	(173,616)
Fuel Related	SE	3,599,246	-	(1,614)	3,597,633	-	(1,614)	3,596,019	-	(1,614)
Total General Plant		1,262,719,244	3,241,989	(2,891,185)	1,263,070,048	2,136,474	(2,891,185)	1,262,315,337	3,943,191	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,921,550	-	(845)	144,920,705	-	(845)	144,919,860	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,335	-	(33)	4,351,302	-	(33)	4,351,269	-	(33)
Oregon	OR	5,133,833	-	(198)	5,133,635	-	(198)	5,133,438	-	(198)
Fuel Related	SE	(1,101,117)	-	(61,987)	(1,163,104)	-	(61,987)	(1,225,091)	-	(61,987)
Post-merger	SG	155,574,193	-	(381,862)	155,192,331	-	(381,862)	154,810,470	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,469,201	-	(13,350)	98,455,851	-	(13,350)	98,442,502	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	389,198,134	546,155	(1,464,742)	388,279,547	439,516	(1,464,742)	387,254,321	737,602	(1,464,742)
Utah	UT	(28,120,884)	-	(1,035)	(28,121,919)	-	(1,035)	(28,122,954)	-	(1,035)
Washington	WA	2,020,643	-	(33)	2,020,610	-	(33)	2,020,577	-	(33)
Eastern Wyoming	WYP	829,708	-	(13,440)	816,268	-	(13,440)	802,828	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		855,651,042	546,155	(1,937,524)	854,259,673	439,516	(1,937,524)	852,761,665	737,602	(1,937,524)
Total		28,061,773,802	25,581,795	(227,902,968)	27,859,452,628	25,153,367	(16,367,439)	27,868,238,556	54,204,283	(16,367,439)

PacifiCorp
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and Retirements

Description	Factor	Adjusted EPIS Balance Mar 2019	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2019	Capital Additions	Retirements	Adjusted EPIS Balance May 2019	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,015,198,307	-	(586,742)	1,014,611,565	-	(586,742)	1,014,024,823	-	(586,742)
Pre-merger Utah	SG	995,819,795	-	(922,536)	994,897,259	-	(922,536)	993,974,722	-	(922,536)
Post-merger	SG	4,468,229,658	13,534,190	(2,968,906)	4,478,794,942	1,472,445	(2,968,906)	4,477,298,482	43,284,619	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	51,785,549	-	-	51,785,549	-	-	51,785,549	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	368,199	-	-	368,199	-	-	368,199	-	-
Post-merger	SG	556,264,663	-	(193,480)	556,071,183	-	(193,480)	555,877,703	-	(193,480)
Total Steam Plant		7,115,699,037	13,534,190	(4,671,664)	7,124,561,563	1,472,445	(4,671,664)	7,121,362,345	43,284,619	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	184,016,264	-	(59,146)	183,957,118	-	(59,146)	183,897,972	-	(59,146)
Pre-merger Utah	SG	41,479,200	-	(16,841)	41,462,358	-	(16,841)	41,445,517	-	(16,841)
Post-merger	SG-P	634,136,436	31,899	(190,913)	633,977,422	(31,100)	(190,913)	633,755,409	239,472	(190,913)
Post-merger	SG-U	138,512,351	(46,707)	(100,503)	138,365,141	(46,707)	(100,503)	138,217,930	(46,707)	(100,503)
Klamath	SG-P	90,471,762	-	-	90,471,762	-	-	90,471,762	-	-
Total Hydro Plant		1,088,616,013	(14,808)	(367,404)	1,088,233,802	(77,808)	(367,404)	1,087,788,590	192,764	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,928,801,069	(253,161)	(1,918,064)	1,926,629,845	(253,161)	(1,918,064)	1,924,458,620	312,826	(1,918,064)
Post-merger Wind	SG-W	2,042,484,234	625,130	(421,038)	2,042,688,326	626,873	(421,038)	2,042,894,160	628,373	(421,038)
Post-merger	SG	87,518,448	71,922	(78,227)	87,512,143	71,772	(78,227)	87,505,688	13,876	(78,227)
Total Other Plant		4,059,038,881	443,891	(2,417,329)	4,057,065,443	445,485	(2,417,329)	4,055,093,598	955,075	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	483,986,252	-	(217,232)	483,769,020	-	(217,232)	483,551,788	-	(217,232)
Pre-merger Utah	SG	627,853,740	-	(359,882)	627,493,858	-	(359,882)	627,133,976	-	(359,882)
Post-merger	SG	5,308,060,046	4,655,257	(831,074)	5,311,884,230	12,521,771	(831,074)	5,323,574,927	6,633,884	(831,074)
Total Transmission Plant		6,419,900,039	4,655,257	(1,408,188)	6,423,147,108	12,521,771	(1,408,188)	6,434,260,691	6,633,884	(1,408,188)
Distribution Plant:										
California	CA	277,605,364	479,131	(80,241)	278,004,253	483,382	(80,241)	278,407,395	498,909	(80,241)
Oregon	OR	2,182,960,432	7,919,404	(681,962)	2,190,197,874	7,560,878	(681,962)	2,197,076,790	12,118,615	(681,962)
Washington	WA	514,197,730	1,061,790	(146,868)	515,112,651	1,010,706	(146,868)	515,976,489	1,043,919	(146,868)
Eastern Wyoming	WYP	630,150,540	1,408,977	(268,849)	631,290,668	1,763,792	(268,849)	632,785,612	1,636,139	(268,849)
Utah	UT	3,011,672,350	8,054,038	(1,311,031)	3,018,415,357	12,537,966	(1,311,031)	3,029,642,292	9,760,667	(1,311,031)
Idaho	ID	360,738,106	2,078,855	(161,624)	362,655,337	2,718,823	(161,624)	365,212,536	2,831,829	(161,624)
Western Wyoming	WYU	128,712,994	-	(23,571)	128,689,423	-	(23,571)	128,665,852	-	(23,571)
Total Distribution Plant		7,106,037,516	21,002,195	(2,674,147)	7,124,365,564	26,075,548	(2,674,147)	7,147,766,966	27,890,079	(2,674,147)

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Description	Factor	Adjusted EPIS Balance Mar 2019	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2019	Capital Additions	Retirements	Adjusted EPIS Balance May 2019	Capital Additions	Retirements
General Plant:										
California	CA	20,206,770	55,385	(24,394)	20,237,761	22,479	(24,394)	20,235,846	37,859	(24,394)
Oregon	OR	232,290,093	496,590	(364,898)	232,421,785	197,151	(364,898)	232,254,039	346,742	(364,898)
Washington	WA	46,858,736	102,381	(99,374)	46,861,742	40,716	(99,374)	46,803,083	71,342	(99,374)
Eastern Wyoming	WYP	79,185,394	279,239	(187,360)	79,277,272	362,865	(187,360)	79,452,776	476,722	(187,360)
Utah	UT	231,490,207	676,437	(305,460)	231,861,183	950,178	(305,460)	232,505,901	1,320,018	(305,460)
Idaho	ID	45,458,071	301,799	(49,099)	45,710,771	479,439	(49,099)	46,141,111	540,220	(49,099)
Western Wyoming	WYU	15,863,878	-	(26,453)	15,837,425	-	(26,453)	15,810,972	-	(26,453)
Pre-merger Pacific	SG	689,136	-	(37,204)	651,932	-	(37,204)	614,728	-	(37,204)
Pre-merger Utah	SG	3,434,935	-	(41,141)	3,393,795	-	(41,141)	3,352,654	-	(41,141)
Post-merger	SG	267,173,828	187,626	(448,907)	266,912,547	234,453	(448,907)	266,698,093	272,973	(448,907)
General Office	SO	297,249,695	2,099,034	(1,123,397)	298,225,333	2,051,401	(1,123,397)	299,153,337	3,887,090	(1,123,397)
General Office	SG	4,287,730	-	(8,254)	4,279,476	-	(8,254)	4,271,222	-	(8,254)
General Office	SG	218,915	-	(13)	218,902	-	(13)	218,889	-	(13)
Customer Service	CN	15,365,548	-	(173,616)	15,191,932	-	(173,616)	15,018,316	-	(173,616)
Fuel Related	SE	3,594,406	-	(1,614)	3,592,792	-	(1,614)	3,591,178	-	(1,614)
Total General Plant		1,263,367,343	4,198,491	(2,891,185)	1,264,674,649	4,338,681	(2,891,185)	1,266,122,146	6,952,967	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,919,016	-	(845)	144,918,171	-	(845)	144,917,327	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,235	-	(33)	4,351,202	-	(33)	4,351,168	-	(33)
Oregon	OR	5,133,240	-	(198)	5,133,042	-	(198)	5,132,845	-	(198)
Fuel Related	SE	(1,287,079)	-	(61,987)	(1,349,066)	-	(61,987)	(1,411,053)	-	(61,987)
Post-merger	SG	154,428,608	-	(381,862)	154,046,746	-	(381,862)	153,664,884	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,429,152	-	(13,350)	98,415,802	-	(13,350)	98,402,453	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	386,527,181	949,497	(1,464,742)	386,011,937	737,676	(1,464,742)	385,284,871	9,410,480	(1,464,742)
Utah	UT	(28,123,988)	-	(1,035)	(28,125,023)	-	(1,035)	(28,126,058)	-	(1,035)
Washington	WA	2,020,543	-	(33)	2,020,510	-	(33)	2,020,476	-	(33)
Eastern Wyoming	WYP	789,388	-	(13,440)	775,948	-	(13,440)	762,508	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		851,561,743	949,497	(1,937,524)	850,573,716	737,676	(1,937,524)	849,373,868	9,410,480	(1,937,524)
Total		27,906,075,400	44,768,713	(16,367,439)	27,934,476,673	45,513,799	(16,367,439)	27,963,623,033	95,319,869	(16,367,439)

PacifiCorp
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and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2019	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2019	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2019	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,013,438,082	-	(586,742)	1,012,851,340	-	(586,742)	1,012,264,599	-	(586,742)
Pre-merger Utah	SG	993,052,186	-	(922,536)	992,129,649	-	(922,536)	991,207,113	-	(922,536)
Post-merger	SG	4,517,614,195	1,690,695	(2,968,906)	4,516,335,984	3,614,521	(2,968,906)	4,516,981,599	1,362,619	(2,968,906)
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-
Pollution Control Equipment	SG	51,785,549	-	-	51,785,549	-	-	51,785,549	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	368,199	-	-	368,199	-	-	368,199	-	-
Post-merger	SG	555,684,223	-	(193,480)	555,490,743	-	(193,480)	555,297,263	-	(193,480)
Total Steam Plant		7,159,975,301	1,690,695	(4,671,664)	7,156,994,331	3,614,521	(4,671,664)	7,155,937,188	1,362,619	(4,671,664)
Hydro Production Plant:										
Pre-merger Pacific	SG	183,838,827	-	(59,146)	183,779,681	-	(59,146)	183,720,535	-	(59,146)
Pre-merger Utah	SG	41,428,676	-	(16,841)	41,411,834	-	(16,841)	41,394,993	-	(16,841)
Post-merger	SG-P	633,803,968	5,734	(190,913)	633,618,789	(31,223)	(190,913)	633,396,652	714,126	(190,913)
Post-merger	SG-U	138,070,719	2,862,254	(100,503)	140,832,469	2,514	(100,503)	140,734,480	(46,707)	(100,503)
Klamath	SG-P	90,471,762	-	-	90,471,762	-	-	90,471,762	-	-
Total Hydro Plant		1,087,613,951	2,867,987	(367,404)	1,090,114,535	(28,709)	(367,404)	1,089,718,422	667,418	(367,404)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,922,853,382	9,699,699	(1,918,064)	1,930,635,017	3,065,871	(1,918,064)	1,931,782,825	(253,161)	(1,918,064)
Post-merger Wind	SG-W	2,043,101,495	629,846	(421,038)	2,043,310,303	631,196	(421,038)	2,043,520,461	632,336	(421,038)
Post-merger	SG	87,441,338	4,737,403	(78,227)	92,100,513	13,876	(78,227)	92,036,163	13,876	(78,227)
Total Other Plant		4,053,631,345	15,066,947	(2,417,329)	4,066,280,963	3,710,944	(2,417,329)	4,067,574,578	393,052	(2,417,329)
Transmission Plant:										
Pre-merger Pacific	SG	483,334,557	-	(217,232)	483,117,325	-	(217,232)	482,900,093	-	(217,232)
Pre-merger Utah	SG	626,774,094	-	(359,882)	626,414,211	-	(359,882)	626,054,329	-	(359,882)
Post-merger	SG	5,329,377,738	4,741,094	(831,074)	5,333,287,758	5,503,101	(831,074)	5,337,959,785	7,805,664	(831,074)
Total Transmission Plant		6,439,486,388	4,741,094	(1,408,188)	6,442,819,294	5,503,101	(1,408,188)	6,446,914,207	7,805,664	(1,408,188)
Distribution Plant:										
California	CA	278,826,063	438,197	(80,241)	279,184,019	467,049	(80,241)	279,570,827	7,793,489	(80,241)
Oregon	OR	2,208,513,443	10,231,539	(681,962)	2,218,063,020	10,716,954	(681,962)	2,228,098,012	9,302,129	(681,962)
Washington	WA	516,873,540	1,042,097	(146,868)	517,768,769	1,084,827	(146,868)	518,706,728	1,141,537	(146,868)
Eastern Wyoming	WYP	634,152,902	1,491,766	(268,849)	635,375,820	1,652,739	(268,849)	636,759,711	1,631,312	(268,849)
Utah	UT	3,038,091,928	8,660,632	(1,311,031)	3,045,441,528	9,300,560	(1,311,031)	3,053,431,057	9,739,671	(1,311,031)
Idaho	ID	367,882,742	4,697,225	(161,624)	372,418,343	4,810,734	(161,624)	377,067,453	3,873,531	(161,624)
Western Wyoming	WYU	128,642,280	-	(23,571)	128,618,709	-	(23,571)	128,595,138	-	(23,571)
Total Distribution Plant		7,172,982,898	26,561,456	(2,674,147)	7,196,870,208	28,032,864	(2,674,147)	7,222,228,925	33,481,668	(2,674,147)

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2019	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2019	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2019	Capital Additions	Retirements
General Plant:										
California	CA	20,249,311	12,528	(24,394)	20,237,444	43,039	(24,394)	20,256,089	106,008	(24,394)
Oregon	OR	232,235,883	435,303	(364,898)	232,306,289	750,567	(364,898)	232,691,958	2,490,928	(364,898)
Washington	WA	46,775,051	18,618	(99,374)	46,694,294	82,948	(99,374)	46,677,868	198,181	(99,374)
Eastern Wyoming	WYP	79,742,138	334,989	(187,360)	79,889,767	474,366	(187,360)	80,176,772	365,221	(187,360)
Utah	UT	233,520,459	858,931	(305,460)	234,073,930	1,315,248	(305,460)	235,083,718	954,948	(305,460)
Idaho	ID	46,632,233	829,924	(49,099)	47,413,058	904,532	(49,099)	48,268,491	679,847	(49,099)
Western Wyoming	WYU	15,784,519	-	(26,453)	15,758,066	-	(26,453)	15,731,613	-	(26,453)
Pre-merger Pacific	SG	577,524	-	(37,204)	540,320	-	(37,204)	503,116	-	(37,204)
Pre-merger Utah	SG	3,311,513	-	(41,141)	3,270,372	-	(41,141)	3,229,231	-	(41,141)
Post-merger	SG	266,522,159	200,712	(448,907)	266,273,964	191,216	(448,907)	266,016,272	289,906	(448,907)
General Office	SO	301,917,029	1,912,007	(1,123,397)	302,705,639	2,343,382	(1,123,397)	303,925,624	3,721,924	(1,123,397)
General Office	SG	4,262,968	-	(8,254)	4,254,714	-	(8,254)	4,246,460	-	(8,254)
General Office	SG	218,876	-	(13)	218,862	-	(13)	218,849	-	(13)
Customer Service	CN	14,844,700	-	(173,616)	14,671,085	-	(173,616)	14,497,469	-	(173,616)
Fuel Related	SE	3,589,565	-	(1,614)	3,587,951	-	(1,614)	3,586,338	-	(1,614)
Total General Plant		1,270,183,928	4,603,012	(2,891,185)	1,271,895,755	6,105,297	(2,891,185)	1,275,109,867	8,806,965	(2,891,185)
Mining Plant:										
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-
Intangible Plant:										
California	CA	472,341	-	-	472,341	-	-	472,341	-	-
Customer Service	CN	144,916,482	-	(845)	144,915,638	-	(845)	144,914,793	-	(845)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,135	-	(33)	4,351,101	-	(33)	4,351,068	-	(33)
Oregon	OR	5,132,647	-	(198)	5,132,449	-	(198)	5,132,252	-	(198)
Fuel Related	SE	(1,473,040)	-	(61,987)	(1,535,028)	-	(61,987)	(1,597,015)	-	(61,987)
Post-merger	SG	153,283,023	-	(381,862)	152,901,161	-	(381,862)	152,519,299	-	(381,862)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	98,389,103	-	(13,350)	98,375,753	-	(13,350)	98,362,404	-	(13,350)
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-
General Office	SO	393,230,610	1,035,440	(1,464,742)	392,801,308	1,035,265	(1,464,742)	392,371,831	1,631,975	(1,464,742)
Utah	UT	(28,127,093)	-	(1,035)	(28,128,127)	-	(1,035)	(28,129,162)	-	(1,035)
Washington	WA	2,020,443	-	(33)	2,020,409	-	(33)	2,020,376	-	(33)
Eastern Wyoming	WYP	749,068	-	(13,440)	735,629	-	(13,440)	722,189	-	(13,440)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		856,846,824	1,035,440	(1,937,524)	855,944,740	1,035,265	(1,937,524)	855,042,482	1,631,975	(1,937,524)
Total		28,042,575,463	56,566,631	(16,367,439)	28,082,774,654	47,973,282	(16,367,439)	28,114,380,497	54,149,362	(16,367,439)

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Sep 2019	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2019	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2019	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2019	13 Month Average Test Period Balance
Steam Production Plant:												
Pre-merger Pacific	SG	1,011,677,857	-	(586,742)	1,011,091,116	-	(586,742)	1,010,504,374	-	(586,742)	1,009,917,633	1,013,438,082
Pre-merger Utah	SG	990,284,576	-	(922,536)	989,362,040	-	(922,536)	988,439,503	-	(922,536)	987,516,967	999,259,524
Post-merger	SG	4,515,375,313	14,159,334	(2,968,906)	4,526,565,741	14,650,912	(2,968,906)	4,538,247,747	41,348,141	(2,968,906)	4,576,626,983	4,514,304,151
Geothermal - Blundell	SG	28,032,866	-	-	28,032,866	-	-	28,032,866	-	-	28,032,866	28,032,866
Pollution Control Equipment	SG	51,785,549	-	-	51,785,549	-	-	51,785,549	-	-	51,785,549	51,785,549
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	368,199	-	-	368,199	-	-	368,199	-	-	368,199	368,199
Post-merger	SG	555,103,783	-	(193,480)	554,910,303	-	(193,480)	554,716,823	-	(193,480)	554,523,343	555,684,223
Total Steam Plant		7,152,628,144	14,159,334	(4,671,664)	7,162,115,814	14,650,912	(4,671,664)	7,172,095,062	41,348,141	(4,671,664)	7,208,771,540	7,162,872,594
Hydro Production Plant:												
Pre-merger Pacific	SG	183,661,389	-	(59,146)	183,602,243	-	(59,146)	183,543,097	-	(59,146)	183,483,951	183,838,827
Pre-merger Utah	SG	41,378,152	-	(16,841)	41,361,311	-	(16,841)	41,344,469	-	(16,841)	41,327,628	41,428,676
Post-merger	SG-P	633,919,865	1,260,998	(190,913)	634,989,950	7,455,173	(190,913)	642,254,210	2,998,428	(190,913)	645,061,725	635,404,497
Post-merger	SG-U	140,587,269	7,496,410	(100,503)	147,983,176	304,830	(100,503)	148,187,503	1,640,934	(100,503)	149,727,934	141,356,869
Klamath	SG-P	90,471,762	-	-	90,471,762	-	-	90,471,762	-	-	90,471,762	90,471,762
Total Hydro Plant		1,090,018,437	8,757,408	(367,404)	1,098,408,442	7,760,003	(367,404)	1,105,801,042	4,639,362	(367,404)	1,110,073,000	1,092,500,630
Other Production Plant:												
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-	235,129	235,129
Post-merger	SG	1,929,611,600	(62,815)	(1,918,064)	1,927,630,721	(86,367)	(1,918,064)	1,925,626,290	2,485,317	(1,918,064)	1,926,193,543	1,922,756,159
Post-merger Wind	SG-W	2,043,731,759	633,479	(421,038)	2,043,944,200	634,429	(421,038)	2,044,157,590	635,398	(421,038)	2,044,371,950	2,043,111,656
Post-merger	SG	91,971,812	13,876	(78,227)	91,907,462	13,876	(78,227)	91,843,111	13,876	(78,227)	91,778,760	89,581,299
Total Other Plant		4,065,550,301	584,540	(2,417,329)	4,063,717,512	561,938	(2,417,329)	4,061,862,121	3,134,591	(2,417,329)	4,062,579,383	4,055,684,243
Transmission Plant:												
Pre-merger Pacific	SG	482,682,861	-	(217,232)	482,465,630	-	(217,232)	482,248,398	-	(217,232)	482,031,166	483,334,557
Pre-merger Utah	SG	625,694,447	-	(359,882)	625,334,565	-	(359,882)	624,974,682	-	(359,882)	624,614,800	626,774,094
Post-merger	SG	5,344,934,375	8,827,440	(831,074)	5,352,930,741	133,660,096	(831,074)	5,485,759,764	22,814,192	(831,074)	5,507,742,882	5,349,352,649
Total Transmission Plant		6,453,311,684	8,827,440	(1,408,188)	6,460,730,936	133,660,096	(1,408,188)	6,592,982,844	22,814,192	(1,408,188)	6,614,388,848	6,459,461,299
Distribution Plant:												
California	CA	287,284,075	484,722	(80,241)	287,688,556	373,459	(80,241)	287,981,774	646,756	(80,241)	288,548,288	281,079,074
Oregon	OR	2,236,718,178	10,005,091	(681,962)	2,246,041,307	13,653,371	(681,962)	2,259,012,716	9,437,428	(681,962)	2,267,768,181	2,211,049,509
Washington	WA	519,701,397	1,014,619	(146,868)	520,569,147	884,150	(146,868)	521,306,429	1,226,894	(146,868)	522,386,455	516,991,343
Eastern Wyoming	WYP	638,122,174	5,819,270	(268,849)	643,672,595	1,324,131	(268,849)	644,727,877	1,331,901	(268,849)	645,790,930	635,185,168
Utah	UT	3,061,859,696	9,173,480	(1,311,031)	3,069,722,145	9,132,438	(1,311,031)	3,077,543,552	8,531,723	(1,311,031)	3,084,764,243	3,037,636,609
Idaho	ID	380,779,361	3,752,394	(161,624)	384,370,131	1,532,423	(161,624)	385,740,930	1,461,278	(161,624)	387,040,583	370,706,776
Western Wyoming	WYU	128,571,566	-	(23,571)	128,547,995	-	(23,571)	128,524,423	-	(23,571)	128,500,852	128,642,280
Total Distribution Plant		7,253,036,447	30,249,575	(2,674,147)	7,280,611,875	26,899,971	(2,674,147)	7,304,837,700	22,635,979	(2,674,147)	7,324,799,533	7,181,290,759

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Sep 2019	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2019	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2019	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2019	13 Month Average Test Period Balance
General Plant:												
California	CA	20,337,702	24,631	(24,394)	20,337,939	42,424	(24,394)	20,355,969	197,026	(24,394)	20,528,601	20,283,283
Oregon	OR	234,817,988	641,813	(364,898)	235,094,903	796,473	(364,898)	235,526,479	8,866,453	(364,898)	244,028,033	234,018,253
Washington	WA	46,776,675	44,356	(99,374)	46,721,657	93,454	(99,374)	46,715,736	391,876	(99,374)	47,008,237	46,843,255
Eastern Wyoming	WYP	80,354,633	474,366	(187,360)	80,641,639	613,742	(187,360)	81,068,020	755,475	(187,360)	81,636,135	79,867,924
Utah	UT	235,733,206	1,315,248	(305,460)	236,742,994	1,771,402	(305,460)	238,208,936	2,232,490	(305,460)	240,135,965	233,933,132
Idaho	ID	48,899,240	572,343	(49,099)	49,422,484	414,419	(49,099)	49,787,804	490,122	(49,099)	50,228,827	47,180,011
Western Wyoming	WYU	15,705,160	-	(26,453)	15,678,707	-	(26,453)	15,652,254	-	(26,453)	15,625,801	15,784,519
Pre-merger Pacific	SG	465,912	-	(37,204)	428,708	-	(37,204)	391,504	-	(37,204)	354,300	577,524
Pre-merger Utah	SG	3,188,090	-	(41,141)	3,146,949	-	(41,141)	3,105,808	-	(41,141)	3,064,667	3,311,513
Post-merger	SG	265,857,271	1,833,070	(448,907)	267,241,433	153,398	(448,907)	266,945,924	451,138	(448,907)	266,948,155	266,904,456
General Office	SO	306,524,151	2,140,031	(1,123,397)	307,540,785	1,572,892	(1,123,397)	307,990,281	8,867,624	(1,123,397)	315,734,508	302,266,175
General Office	SG	4,238,206	-	(8,254)	4,229,952	-	(8,254)	4,221,698	-	(8,254)	4,213,444	4,262,968
General Office	SG	218,836	-	(13)	218,823	-	(13)	218,809	-	(13)	218,796	218,876
Customer Service	CN	14,323,853	-	(173,616)	14,150,237	-	(173,616)	13,976,621	-	(173,616)	13,803,005	14,844,700
Fuel Related	SE	3,584,724	-	(1,614)	3,583,110	-	(1,614)	3,581,497	-	(1,614)	3,579,883	3,589,565
Total General Plant		1,281,025,647	7,045,858	(2,891,185)	1,285,180,320	5,458,205	(2,891,185)	1,287,747,340	22,252,203	(2,891,185)	1,307,108,358	1,273,886,152
Mining Plant:												
Coal Mine	SE	1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	1,854,828
Total Mining Plant		1,854,828	-	-	1,854,828	-	-	1,854,828	-	-	1,854,828	1,854,828
Intangible Plant:												
California	CA	472,341	-	-	472,341	-	-	472,341	-	-	472,341	472,341
Customer Service	CN	144,913,949	-	(845)	144,913,104	-	(845)	144,912,259	-	(845)	144,911,415	144,916,482
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-	600,993	600,993
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	4,351,035	-	(33)	4,351,001	-	(33)	4,350,968	-	(33)	4,350,934	4,351,135
Oregon	OR	5,132,054	-	(198)	5,131,856	-	(198)	5,131,658	-	(198)	5,131,461	5,132,647
Fuel Related	SE	(1,659,002)	-	(61,987)	(1,720,989)	-	(61,987)	(1,782,977)	-	(61,987)	(1,844,964)	(1,473,040)
Post-merger	SG	152,137,438	-	(381,862)	151,755,576	-	(381,862)	151,373,714	-	(381,862)	150,991,852	153,283,023
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	74,111,750
Hydro Relicensing	SG-P	98,349,054	-	(13,350)	98,335,704	-	(13,350)	98,322,355	-	(13,350)	98,309,005	98,389,103
Hydro Relicensing	SG-U	9,189,363	-	-	9,189,363	-	-	9,189,363	-	-	9,189,363	9,189,363
General Office	SO	392,539,065	4,224,073	(1,464,742)	395,298,396	1,034,750	(1,464,742)	394,868,404	4,066,872	(1,464,742)	397,470,534	390,856,626
Utah	UT	(28,130,197)	-	(1,035)	(28,131,231)	-	(1,035)	(28,132,266)	-	(1,035)	(28,133,301)	(28,127,093)
Washington	WA	2,020,343	-	(33)	2,020,309	-	(33)	2,020,276	-	(33)	2,020,242	2,020,443
Eastern Wyoming	WYP	708,749	-	(13,440)	695,309	-	(13,440)	681,869	-	(13,440)	668,429	749,068
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		854,736,933	4,224,073	(1,937,524)	857,023,482	1,034,750	(1,937,524)	856,120,707	4,066,872	(1,937,524)	858,250,055	854,472,841
Total		28,152,162,419	73,848,228	(16,367,439)	28,209,643,208	190,025,874	(16,367,439)	28,383,301,643	120,891,340	(16,367,439)	28,487,825,544	28,082,023,348

Ref. 8.5.3

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Craig 2: SCR System	312	SG	Sep-17	36,287,639	36,287,639	8.5.34
DJ U0 ELG Install Bottom Ash Disposal System U1-3	312	SG	Jun-19	14,864,528	8,003,977	8.5.34
CCR Naughton FGD Pond 5	312	SG	Feb-18	13,242,309	13,242,309	8.5.34
JB U1 Replace Finishing Superheater 18	312	SG	Jun-18	8,739,463	8,739,463	
Huntington U2 Boiler Economizer Replacement w/header	312	SG	Oct-19	8,315,937	1,767,652	
ELG NAU Ash Trans WstWatr Zero Discharge	312	SG	Jan-18	5,095,411	5,095,411	
Huntington U2 Cooling Tower Cells 1-6 Rebuild	312	SG	Nov-19	4,446,446	655,910	
DJ U3 - Turbine Major Overhaul 2019	312	SG	Jun-19	4,350,257	2,342,446	
Huntington U1 Cooling Tower Cells 1 - 6 Rebuild	312	SG	Oct-18	4,294,509	4,281,289	
Htg U1 Horse Shoe Duct Replacement	312	SG	Dec-18	3,924,768	3,740,292	
DJ U3 RH Pendant Assembly Replacement	312	SG	Apr-19	3,774,152	2,612,874	
Huntington U2 2-2 GSU Replacement	312	SG	Oct-19	3,755,799	446,809	
Colstrip 3-4: Water Management System	312	SG	Dec-17	3,334,507	3,334,507	
Hunter 301 Stack/Scrubber Duct Replacement	312	SG	Apr-18	3,250,278	3,250,278	
JB U1 APH Baskets 18	312	SG	Jun-18	3,211,350	3,211,350	
DJ U2 - Turbine Major Overhaul 2018	312	SG	Jun-18	2,765,368	2,765,368	
JB U3 SCR Catalyst Replacement 19	312	SG	Jun-19	2,481,945	1,336,432	
Hunter 301 Scrubber Components	312	SG	Apr-18	2,204,117	2,204,117	
JB U3 Reheater Bottom Bend Replacement 19	312	SG	Jun-19	2,116,412	1,139,607	
Colstrip U4 Final Superheat Section Replacement	312	SG	Jul-19	2,067,838	804,543	
DJ U3 -Install air preheater coils - 2019	312	SG	Jun-19	1,913,543	1,030,369	
Hunter 301 Upper Nose Arch Replacement	312	SG	Apr-18	1,888,798	1,888,798	
Craig U5 Reliability/Ability To Serve CY19	312	SG	Dec-19	1,884,823	144,986	
Huntington U2 Air Preheater Baskets - CY2019	312	SG	Oct-19	1,801,254	145,145	
JB Gunn Mine Subsidence Mitgation 19	312	SG	Dec-19	1,786,989	137,461	
Huntington U1 Air Preheater Baskets - CY2018	312	SG	Nov-18	1,785,886	1,785,886	
JB U3 Burners - Major 19	312	SG	Jun-19	1,736,086	934,816	
Hunter 301 Burner Tips and Nozzles	312	SG	May-18	1,723,621	1,723,621	
Hunter 301 Boiler Low Temp SH Circuits Replacement	312	SG	Jun-18	1,712,006	1,712,006	
DJ U0 - MILL BLANKET - 2019	312	SG	Various	1,653,922	826,961	
DJ U0 - MILL BLANKET - 2018	312	SG	Various	1,625,476	1,625,476	
Colstrip 3: Smartburn NOX Reduction	312	SG	Dec-17	1,572,997	1,572,997	
DJ U3 - Replace Air Heater Baskets - 2019	312	SG	Aug-19	1,525,487	586,726	
Cholla U4 Boiler Burner Tip REPL	312	SSGCH	May-18	1,482,005	1,482,005	
Craig U5 Regulatory Environ & Safety CY19	312	SG	Dec-19	1,457,128	112,087	
JB U1 Burners - Major 18	312	SG	Jun-18	1,455,754	1,455,754	
DJ U2 -Install air preheater coils - 2018	312	SG	Jun-18	1,423,612	1,423,612	
Huntington U1 Burner Corner Coal Nozzle & Tip repla	312	SG	Nov-18	1,311,808	1,311,808	
Hunter 302 Scrubber Component Overhaul	312	SG	Apr-19	1,304,310	902,984	
JB Purchase 775 Ash Hauler (A) 19	312	SG	Dec-19	1,289,246	99,173	
JB U3 Precipitator Wire Replacement 19	312	SG	Jun-19	1,253,345	674,878	
Huntington U2 Burner Corner Coal Nozzle & Tip replacement	312	SG	Oct-19	1,249,168	265,358	
Hunter 302 SH Platen Pendant Replacement	312	SG	Apr-19	1,239,825	858,340	
JB U1 Precipitator Wire Replacement 18	312	SG	Jun-18	1,219,837	1,219,837	
Colstrip U4 Condenser Tube Replacement	312	SG	Dec-19	1,169,764	89,982	
Hunter 301 Ignitor Windbox PTAD Replacement	312	SG	Apr-18	1,138,515	1,138,515	
Hunter 302 Boiler Burner Transition Tube Replacement	312	SG	Apr-19	1,135,275	785,960	
JB DCS Simulator Upgrades CY16 & CY17	312	SG	Mar-18	1,112,879	1,112,879	
Craig 1: Turbine Control Upgrd - DCS	312	SG	Oct-17	1,099,241	1,099,241	
DJ Waste Ash Silo Mod w/ITemp Capacity Adde	312	SG	Mar-18	1,091,063	1,091,063	
Craig 2: Turbine Controls Upgrd-DCS CY15	312	SG	Dec-17	1,083,188	1,083,188	
Cholla Comm: Regulatory Security Compli	312	SSGCH	Sep-18	1,075,224	1,075,224	
Huntington U2 Combustion Optimization CO O2	312	SG	Dec-18	1,058,697	1,057,751	
Craig 1,2,3: Turbine Controls Upgrade	312	SG	Jul-18	1,045,146	1,045,146	
Huntington U0 Electric Lake Dam Outlet Upgrade	312	SG	Oct-18	1,037,048	975,059	
DJ Coal Yard Control System Update	312	SG	Aug-17	1,030,808	1,030,808	
Naughton U0 CCR Relocate Drain 1, 5, 6 CY19	312	SG	Oct-19	1,006,221	232,205	
Hunter 301 Cooling Tower Grid/Fill/DE Replacement	312	SG	Aug-18	1,003,807	1,003,807	
Projects Less Than $1million	312	SG	Various	211,819,184	154,439,522	
Projects Less Than $1million - Cholla	312	SSGCH	Various	10,177,358	10,177,358	
Steam Plant Five Year Average Removals	312	SG		(50,407,105)	(40,325,684)	
				356,496,269	266,295,377	

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Hydro Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Hydro Plant JA	332	SG-P	Various	11,174,899	6,835,913	
Hydro West	332	SG-P	Various	9,416,644	7,761,599	
Soda Spinning Reserve	332	SG-U	Oct-19	7,543,118	1,740,719	
Hydro East	332	SG-U	Various	5,688,535	4,533,894	
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Jun-18	5,464,473	5,464,473	
ILR 4.4.3 Release Ponds	332	SG-P	Dec-17	3,968,792	3,968,792	
Hydro Implementation West	332	SG-P	Various	3,040,622	1,833,234	
Oneida 2 Rotor Replacement	332	SG-U	Jul-19	2,908,961	1,342,598	
Oneida Water Conveyance Protection	332	SG-U	Oct-17	2,729,865	2,729,865	
Merwin Spillway Gate Wood Extension Repl	332	SG-P	Nov-18	2,546,069	2,546,069	
Oneida 3 Mech Replace & Refurbish	332	SG-U	Aug-18	2,315,461	2,315,461	
Hydro Vehicles	332	SG-P	Various	2,188,535	1,738,371	
ILR 10.2 Swift/Lewis Land Fund 2018	332	SG-P	Nov-18	2,099,471	2,099,471	
Prospect 3 Relicensing	332	SG-P	Jan-19	1,812,475	1,673,054	
Swift 1 Surface Air Coolers Replacement	332	SG-P	Dec-18	1,770,375	1,770,375	
Merwin Surface Air Cooler Replacement	332	SG-P	Dec-18	1,770,375	1,770,375	
North Umpqua Spare GSU	332	SG-P	Dec-18	1,668,013	1,668,013	
Wallowa Falls Process Costs - Internal	332	SG-P	Sep-17	1,598,153	1,598,153	
Wallowa Falls Process Costs - Consultant	332	SG-P	Sep-17	1,107,386	1,107,386	
Projects Less Than $1million	332	SG-P	Various	11,499,441	8,011,729	
Projects Less Than $1million	332	SG-U	Various	5,137,109	4,406,182	
Hydro Plant Five Year Average Removals	332	SG-P		(2,380,062)	(1,904,049)	
Hydro Plant Five Year Average Removals	332	SG-U		(1,401,224)	(1,120,980)	
				83,667,487	63,890,696	

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Other Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Wind Production	343	SG-W	Various	33,088,466	29,301,942	
Lake Side U11 Combustion Overhaul-CY2019	343	SG	Mar-19	12,970,566	9,977,359	8.5.35
Lake Side U12 Combustion Overhaul-CY2019	343	SG	Mar-19	12,970,566	9,977,359	8.5.35
U00 Central Utah Water Conservancy District CY19	343	SG	Jul-19	9,952,859	4,593,627	
Lake Side U21 Combustion Overhaul - CY2018	343	SG	Mar-18	9,001,004	9,001,004	
Lake Side U22 Combustion Overhaul - CY2018	343	SG	Mar-18	9,001,004	9,001,004	
U00 Central Utah Water Conservancy District CY17	343	SG	Jul-17	3,159,109	3,159,109	
Gadsby U6 Stage 2 HPT blade replacement 191-364 CY19	343	SSGCT	Jul-19	1,908,025	880,627	
U00 Central Utah Water Conservancy District CY18	343	SG	Jul-18	1,895,674	1,895,674	
Gadsby U5 Stage 2 HPT blade replacement 191-359 CY18	343	SSGCT	Jul-18	1,875,208	1,875,208	
Gadsby U6 Stage 1 HPT blade replacement 191-364 CY19	343	SSGCT	Jul-19	1,848,651	853,223	
Gadsby U5 Stage 1 HPT blade replacement 191-359 CY18	343	SSGCT	Jul-18	1,792,535	1,792,535	
Hermiston 1:Exhaust Tunnel&Concrete Work	343	SG	Jun-18	1,566,435	1,566,435	
Chehalis LCI Starter - CSP	343	SG	Sep-17	1,041,776	1,041,776	
Projects Less Than $1million	343	SG	Various	17,253,148	11,645,175	
Projects Less Than $1million	343	SG-W	Various	-	-	
Projects Less Than $1million - Seasonal SSGCT	343	SSGCT	Various	3,907,121	3,263,124	
Other Plant Five Year Average Removals	343	SG		(10,039,269)	(8,031,416)	
				113,192,877	91,793,765	

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Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Sams Valley 500-230kV New Substation	355	SG	Various	46,142,000	14,412,077	8.5.35
Vantage - Pomona Heights - TPL002	355	SG	Nov-19	34,116,908	5,248,755	8.5.36
Snow Goose 500-230kV New Substation	355	SG	Nov-17	32,527,000	32,527,000	8.5.36
Wallula - McNary 230 kV Line	355	SG	Various	31,899,126	31,899,126	8.5.36
Purgatory Flats New 138 kV Network Delivery Point (UAMPS)	355	SG	Apr-18	22,858,458	22,858,458	8.5.37
Transmission Investment Programs	355	SG	Various	18,782,537	18,782,537	
Project Vargas - 50 MW	355	SG	Nov-18	17,500,759	17,500,759	8.5.37
Transmission Investment Programs	355	SG	Various	13,311,766	13,311,766	
Rigby / Convert Rexburg Sub to 161kV operation	355	SG	Nov-19	11,090,750	1,706,269	8.5.37
Jordanelle - Midway Constuct 138 kV Line West Section	355	SG	Nov-19	10,035,385	1,543,905	8.5.37
Southwest Wyoming-Silver Creek - Coalville-Silver Creek-T	355	SG	Aug-17	10,016,068	10,016,068	8.5.38
Naples 138-12.5 kV New Substation TPL	355	SG	Nov-19	9,852,343	2,072,087	
Goshen-Jefferson-BigGrassy 161kV Transmission Line	355	SG	Dec-17	8,973,000	8,973,000	
Populus-Terminal 345kv line - Staker (GW)	355	SG	Nov-19	8,369,502	1,232,471	
Q641 First Solar Dev - Enterprise Solar	355	SG	Dec-19	7,047,232	542,095	
Oregon - Rplc-OH Trans-Pole	355	SG	Various	6,143,288	4,381,428	
Rigby and Sugarmill 161 kV Substation Shunt Capacitors TPL	355	SG	Dec-18	5,587,582	5,587,582	
OTP115 UAMPS Lehi City 6th Point Delivery	355	SG	Dec-17	5,103,000	5,103,000	
Lebanon Loop Add Breaker and Ring Bus at Weirich Rd	355	SG	Nov-19	4,832,229	714,244	
Replace Overhead Transmission Poles	355	SG	Various	4,782,615	3,701,822	
Jordanelle - Midway Constuct 138 kV Line Midway sub	355	SG	Nov-19	4,703,186	723,567	
Replace - Storm & Casualty - UT Trans	355	SG	Various	4,688,445	3,584,786	
Jordanelle - Midway Constuct 138 kV Line North Section	355	SG	Nov-19	4,492,226	691,112	
Hazelwood Upgrade tie line to BPA Albany,New 115 kv ring bus ph 2	355	SG	Dec-19	4,480,766	344,674	
Syracuse - Install 2nd 345-138kV Transformer - TPL	355	SG	May-18	4,215,000	4,215,000	
Generation Interconnections West	355	SG	Various	4,060,254	3,608,282	
Rigby - Rexburg Rebuild 69kV to 161kv	355	SG	Nov-18	4,000,000	4,000,000	
Goshen-Westwood-Rigby 161kV Line Reconductor TPL	355	SG	May-19	3,993,736	2,439,995	
Idaho Power - Borah - Midpoint #1 replace wood w/ steel	355	SG	Various	3,974,475	2,818,047	
Idaho Power -Kinport Replace C 341 Series Cap	355	SG	Nov-18	3,847,417	3,847,417	
Aeolus-Bridger/Anticline 500 kV Line	355	SG	Oct-18	3,827,726	3,827,726	
Replace Substation Switchgear, Breakers, Reclosers Oil	355	SG	Various	3,808,677	2,847,657	
Ben Lomond - Syracuse - Parrish 138 kV Three Terminal Line	355	SG	Nov-17	3,672,000	3,672,000	
Spare Goshen 345/161 kV 700 MVA Transformer TPL	355	SG	Apr-18	3,664,265	3,664,265	
Idaho Power - Borah Replace C 341 Series Cap	355	SG	Jul-17	3,600,000	3,600,000	
Sigurd Red Butte - BLM ROW Renewal PL#67015	355	SG	May-18	3,469,010	3,469,010	
xDry Gulch Substation - Replace 115/69kV Transformer	355	SG	Feb-19	3,286,759	1,703,828	
Replace Overhead Transmission Lines - Other	355	SG	Various	3,228,665	2,406,841	
Generation Interconnection Projects East	355	SG	Various	3,140,860	1,678,260	
Replace Overhead Transmission Lines - Other	355	SG	Various	3,026,050	2,296,276	
Rigby - St Anthony Rebuild 69kv to 161kv	355	SG	Nov-18	3,000,000	3,000,000	
Lewis & Clark Sub -Add 115 kV CB	355	SG	Mar-18	2,769,078	2,769,078	
Q0092 Cowlitz PUD Interconnection	355	SG	Oct-18	2,679,182	2,679,182	
Spanish Fork Circuit Breaker Addition TPL	355	SG	May-18	2,674,653	2,674,653	
BIA - Ute - Uintah & Ouray - Pre 2018 obigations ROW	355	SG	Various	2,635,000	1,460,962	
MOD-033	355	SG	Aug-18	2,600,000	2,600,000	
TPL Backup Bus Differential Relays	355	SG	Various	2,571,330	1,624,162	
Calif - Rplc-OH Trans-Pole	355	SG	Various	2,550,949	1,824,590	
Q1803 UAMPS Heber Light and Power	355	SG	Nov-19	2,546,586	391,782	
Gunnison - Install Capacitor Rebuild Salina Line	355	SG	May-19	2,478,630	1,088,568	
NE Portland Transmission upgrade - New Trans Sub at O.I.	355	SG	Dec-17	2,478,128	2,478,128	
Replace Transmission Conductor / Armor Rod	355	SG	Various	2,457,875	2,228,797	
Replace Substation Switchgear, Breakers, Reclosers	355	SG	Various	2,276,204	1,701,864	
Replace Cap & Pin	355	SG	Various	2,254,375	2,127,775	
Targeted reliability Improvement, Trans - UT	355	SG	Various	2,202,460	1,646,215	
Red Butte/Central - St George Connect 4th 138 kV Circuit TPL	355	SG	May-18	2,178,579	2,178,579	
Oregon - Rplc- Trans Strm&Cas	355	SG	Various	2,144,574	1,544,093	
Oregon Trans- Rplc Sub-Swgr,Brk,Rec	355	SG	Various	2,125,278	1,461,668	
OR -TransmissionSCADA / CB Additions	355	SG	Various	2,052,806	1,514,184	
Draper: Increase Capacity and Convert to 138 kV - ph 1 T	355	SG	Dec-19	2,035,000	156,538	
Rigby/Rexburg Area System Transmission Capacitors	355	SG	Nov-18	1,920,000	1,920,000	
Replace Substation Meters and Relays	355	SG	Various	1,916,534	1,613,175	
MOD-33 DFR Installations UT	355	SG	Nov-18	1,850,000	1,850,000	
MOD-33 DFR Installations WY	355	SG	Nov-18	1,850,000	1,850,000	
Midway Shunt Capacitor Bank TPL	355	SG	Oct-19	1,817,577	415,236	
Idaho Power - Borah - Midpoint #2 replace wood w/ steel	355	SG	Nov-17	1,809,000	1,809,000	
Replace Substation Meters and Relays	355	SG	Various	1,750,767	1,134,856	
Replace Transmission Conductor / Armor Rod	355	SG	Various	1,712,250	1,355,906	
Replace Overhead Transmission Poles	355	SG	Various	1,651,827	1,476,510	
Replace Overhead Transmission Poles	355	SG	Various	1,621,122	1,157,925	
Riverdale - El Monte convert o 138kV: Trans	355	SG	May-18	1,595,174	1,595,174	
TPL Overdutied Circuit Breaker Replacements	355	SG	Various	1,575,212	999,001	
Transmission SCADA / CB Additions 2019	355	SG	May-19	1,559,008	727,959	
Replace Substation Transformers	355	SG	Various	1,526,945	1,141,660	
Oregon Trans- Rplc Sub-Swgr,Brk,Rec	355	SG	Various	1,514,000	1,026,376	
Grace Sub: Relocate 46kV Line ph 1	355	SG	Dec-18	1,500,000	1,500,000	
Replace Overhead Transmission Poles	355	SG	Various	1,479,622	1,165,843	

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Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Bull River to Carter Substation 138 kV Conv - Trans	355	SG	May-19	1,447,557	888,505	
BPA Canby-Serve SVEC Austin Tap from BPA	355	SG	Jul-18	1,397,172	1,397,172	
Oregon - Transmission Improvements	355	SG	Various	1,259,515	662,064	
Replace Substation Meters and Relays	355	SG	Various	1,246,505	830,165	
Q443 EDF Renewable- Ponderosa Solar	355	SG	Jul-17	1,203,000	1,203,000	
BLM Misc Renewals - WY T	355	SG	Various	1,163,505	608,912	
Oregon - Trans Repl Sub-Mtrs&Rlys	355	SG	Various	1,136,339	705,624	
Replace Overhead Transmission Poles	355	SG	Various	1,127,740	864,764	
Murder Creek - Relocated West. Kraft metering	355	SG	Mar-18	1,127,701	1,127,701	
Wash - Rplc-OH Trans-Othr	355	SG	Various	1,110,826	773,778	
Replace Overhead Transmission Lines - Other	355	SG	Various	1,102,833	792,970	
Yreka Sub 115-69 kV Tx addition - Purchase xfmr for spare	355	SG	Mar-18	1,075,711	1,075,711	
Replace - Storm & Casualty - WY Trans	355	SG	Various	1,064,407	808,385	
Replace Overhead Transmission Lines - Other	355	SG	Various	1,050,271	985,531	
Replace - Storm & Casualty - ID Trans	355	SG	Various	1,045,638	794,131	
Spare 161-69kV 150 MVA Xfmr	355	SG	Aug-17	1,040,000	1,040,000	
Allowance for Future capacity additions - Trans	355	SG	Various	1,037,850	518,606	
69kV Cleveland Ave - Bond St. Reconductor	355	SG	Nov-19	1,037,850	154,574	
Calif - Rplc- Trans Strm&Cas	355	SG	Various	1,032,738	743,571	
Projects Less Than $1million	355	SG	Various	58,850,967	44,548,802	
Transmission Five Year Average Removals	355	SG		(13,628,203)	(10,902,562)	
				530,440,710	367,064,035	

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Oregon AMI - Meter Replacement	364	OR	Various	79,668,595	63,937,357	
Utah-New Connect - Residential	364	UT	Various	59,271,186	43,236,267	
Utah-New Connect - Commercial	364	UT	Various	30,628,994	22,372,931	
Distribution Blankets - UT	364	UT	Various	26,025,617	26,025,617	
Oregon-New Connect - Residential	364	OR	Various	25,051,251	19,120,727	
Distribution New Revenue Blankets - UT	364	UT	Various	23,123,201	23,123,201	
Distribution Blankets - OR	364	OR	Various	21,451,706	21,451,706	
Oregon-New Connect - Commercial	364	OR	Various	18,180,880	13,759,584	
AMI - Idaho 2019 meters	364	ID	Various	18,019,750	7,837,314	
Replace Underground Cable	364	UT	Various	15,908,251	12,873,776	
Replace Overhead Distribution Poles	364	UT	Various	14,417,233	11,485,899	
Replace Underground Vaults & Equipment	364	UT	Various	13,930,490	10,557,876	
Replace - Storm & Casualty - UT Dist	364	UT	Various	13,252,233	9,968,462	
Distribution New Revenue Blankets - OR	364	OR	Various	12,196,233	12,196,233	
Mandated Highway Relocations	364	UT	Various	10,561,998	7,693,717	
Oregon - Replace OH Dist Lines - Poles	364	OR	Various	10,206,706	7,629,570	
Targeted reliability Improvement, Dist - UT	364	UT	Various	9,988,132	8,032,819	
AMI - CA meters	364	CA	Various	9,200,000	9,200,000	
New Revenue - Feeder Reinforcement	364	UT	Various	8,703,410	6,576,737	
Portland UG Network Solutions	364	OR	Various	8,425,040	5,903,522	
Oregon-Replace-Storm and Casualty	364	OR	Various	7,900,401	5,688,287	
Oregon - Replace Underground Cable	364	OR	Various	7,318,570	5,436,323	
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	364	CA	Sep-19	7,285,909	2,241,818	
Replace Overhead Distribution Lines - Other	364	UT	Various	6,821,174	5,158,183	
Wyoming-New Connect - Commercial	364	WYP	Various	6,796,175	5,018,120	
Oregon Energy storge Project: 8 Mwhr battery or equivalent	364	OR	Nov-19	6,710,732	995,627	
Oregon-Replace-Overhead Dist. Lines/othr	364	OR	Various	6,521,269	4,817,266	
Jackalope Sub: Add 2nd xfmr - Remove Douglas Town Sub	364	WYP	Dec-18	6,250,000	6,250,000	
Oregon State University Reliability Improvement	364	OR	Various	6,022,510	4,502,888	
Gromore Substation - Construct new sub to offload Wiley and Orchard	364	WA	Nov-17	5,988,145	5,988,145	
Distribution Blankets - WY	364	WYP	Various	5,721,241	5,721,241	
Washington-New Connect - Residential	364	WA	Various	5,123,986	3,882,306	
Herriman Sub: Install 2nd 138-12.5 kV Xfmr	364	UT	May-19	4,935,595	2,537,120	
Wyoming-New Connect - Residential	364	WYP	Various	4,903,598	3,637,059	
Oregon - Mandated Highway Relocations	364	OR	Various	4,808,183	3,643,948	
Idaho-New Connect - Residential	364	ID	Various	4,536,022	3,292,476	
Avian Protection - APP WY	364	WYP	Various	4,491,475	3,472,839	
Net Metering Installation UT	364	UT	Various	4,484,313	3,562,130	
Washington-New Connect - Commercial	364	WA	Various	4,471,840	3,384,361	
Oregon - Upgrade - Feeder Improvements	364	OR	Various	4,403,274	3,211,401	
Porter Rockwell Sub: Install Second 138-12.5 kV Transformer	364	UT	Dec-17	4,400,000	4,400,000	
Distribution Blankets - ID	364	ID	Various	4,245,841	4,245,841	
Kennedy Substation Convert to Distribution	364	OR	Jun-19	4,172,697	1,710,852	
Net Metering Meter Purchases - UT	364	UT	Various	4,157,176	3,133,472	
Distribution Blankets - WA	364	WA	Various	3,979,939	3,979,939	
Oregon-Mandated-Neutral Extensions	364	OR	Various	3,968,919	2,943,647	
Unspecified OR Distribution Reinforcement	364	OR	Various	3,915,424	2,675,268	
Replace Overhead Distribution Poles	364	ID	Various	3,755,370	2,795,855	
Oregon - Replace Underground Vaults & Eq	364	OR	Various	3,695,890	2,592,006	
Distribution New Revenue Blankets - WY	364	WYP	Various	3,683,237	3,683,237	
NE Portland Transmission upgrade Albina Ph 2 - D	364	OR	Sep-18	3,622,143	3,622,143	
DJ to Orpha Transmission Conversion Ph 2 Jackalope Feeder	364	WYP	Oct-19	3,408,625	786,606	
New Gateway Area Substation- Property	364	OR	Jun-19	3,150,254	1,236,831	
Distribution New Revenue Blankets - WA	364	WA	Various	3,132,053	3,132,053	
New Connect Meter Purchases - UT	364	UT	Various	3,048,836	2,230,911	
Southwest Wyoming-Silver Creek - Coalville Sub-D	364	UT	Aug-17	2,900,000	2,900,000	
Replace - Storm & Casualty - WY Dist	364	WYP	Various	2,859,620	2,171,796	
NE Portland Transmission upgrade - Columbia / Albina Ph 1 - D	364	OR	Sep-18	2,788,305	2,788,305	
Replace Substation Bushings, Glass & Other	364	UT	Various	2,663,541	1,785,840	
Ivins Substation Increase Transformer Capacity	364	UT	Dec-18	2,550,000	2,550,000	
Avian Protection - APP ID	364	ID	Various	2,510,731	1,937,748	
Idaho-New Connect - Commercial	364	ID	Various	2,508,920	1,804,689	
Avian Protection - APP UT	364	UT	Various	2,480,067	1,907,085	
Replace Overhead Distribution Poles	364	WYP	Various	2,445,993	1,821,030	
Washington-Replace Underground Cable	364	WA	Various	2,420,971	1,667,643	
Replace - Storm & Casualty - ID Dist	364	ID	Various	2,360,946	1,793,068	
Targeted reliability Improvement, Dist - UT u/g loops / sectionalizing	364	UT	Various	2,315,750	1,857,171	
Vine Street Increase Capacity (10 MVA)	364	OR	Sep-17	2,297,996	2,297,996	
Oregon-Replace Substation Transformers	364	OR	Various	2,251,490	1,653,146	
Portland u/g Network Monitoring System	364	OR	Oct-18	2,219,063	2,219,063	
Add SCADA & Other Functionality	364	UT	Various	2,212,250	1,855,577	
Wash.-Replace-Storm and Casualty	364	WA	Various	2,159,274	1,554,677	

PacifiCorp
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Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Replace Underground Cable	364	WYP	Various	2,133,347	1,645,030	
Southwest Wyoming-Silver Creek - Coalville-Silver Creek Undrbld - D	364	UT	Aug-17	2,115,014	2,115,014	
Replace Substation Transformers	364	UT	Various	2,103,617	1,629,737	
Replace Overhead Distribution Lines - Other	364	WYP	Various	2,098,823	1,587,133	
Distribution Blankets - CA	364	CA	Various	2,045,759	2,045,759	
Merlin sub New feeder Phase 1	364	OR	Oct-18	2,039,119	2,039,119	
Wyoming-New Connect - Industrial	364	WYP	Various	2,038,684	1,537,753	
Washington- Mandated Highway Relocations	364	WA	Various	1,956,358	1,482,123	
Oregon - Mandated - Code Compliance -D	364	OR	Various	1,945,039	1,430,430	
Calapooya Sub - Oremet 20.8 kV Load Relief	364	OR	Jul-17	1,894,067	1,894,067	
Grid Resiliency Phase 1 - Storage Site Development	364	OR	Jul-19	1,831,500	845,308	
Dodge Bridge add Second Transformer	364	OR	Oct-17	1,823,741	1,823,741	
Utah-New Connect - Irrigation	364	UT	Various	1,791,774	1,408,686	
Unspecified WA Distribution Reinforcement	364	WA	Various	1,770,238	1,277,208	
Idaho-New Connect - Irrigation	364	ID	Various	1,712,658	1,346,485	
Calif.-Replace-Storm and Casualty	364	CA	Various	1,693,199	1,219,103	
Distribution New Revenue Blankets - ID	364	ID	Various	1,683,068	1,683,068	
Distribution Metering Replacement Program - UT	364	UT	Various	1,663,241	1,236,412	
Targeted reliability Improvement, Dist - WY	364	WYP	Various	1,625,453	1,264,119	
Electric Vehicle Charging Stations	364	OR	Various	1,616,625	1,133,015	
Targeted reliability Improvement, Dist - ID	364	ID	Various	1,601,692	1,247,686	
Oregon-Mandated-Neutral Extensions	364	OR	Various	1,589,193	1,178,664	
Replace Overhead Distribution Lines - Other	364	ID	Various	1,574,116	1,190,349	
NE Portland Transmission upgrade - Convert Vernon to 115 - D	364	OR	Jun-18	1,525,218	1,525,218	
California-New Connect - Residential	364	CA	Various	1,469,207	1,118,696	
Utah-New Connect - Industrial	364	UT	Various	1,458,582	1,100,189	
California-New Connect - Commercial	364	CA	Various	1,450,327	1,097,631	
Borton Fruit Load Req - Voelker Feeder Ph 2	364	WA	Jul-17	1,433,709	1,433,709	
Replace Underground Vaults & Equipment	364	WYP	Various	1,427,280	1,033,589	
Avian Protection - UT - Sub & Hotspot	364	UT	Various	1,392,724	1,148,662	
Oregon-New Connect - Irrigation	364	OR	Various	1,340,994	1,065,957	
AMI - CA IT	364	CA	Dec-18	1,300,650	1,300,650	
NE Portland Transmission upgrade - Convert Vernon to 115 - T	364	OR	Jun-18	1,293,880	1,293,880	
Blocks at Oregon Square 2018 Holladay	364	OR	Jun-18	1,239,662	1,239,662	
Oregon-New Connect - Industrial	364	OR	Various	1,226,610	867,685	
Washington-New Connect - Irrigation	364	WA	Various	1,220,834	971,258	
DJ to Orpha Transmission Conversion Ph 1 Orpha Dis Conversion	364	WYP	Nov-18	1,200,000	1,200,000	
Replace Substation Switchgear, Breakers, Reclosers	364	UT	Various	1,195,554	944,352	
New Revenue - Feeder Reinforcement	364	WYP	Various	1,186,870	919,395	
Oregon DIst- Sub - Swtchgr, Breakers, Reclos	364	OR	Various	1,185,680	813,562	
Mandated Public Accommodations & Other	364	UT	Various	1,168,687	873,528	
Salt Lake Dept of Airports 14.7 MW 2018	364	UT	Sep-18	1,140,321	1,140,321	
Pole Stub Removal - UT	364	UT	Various	1,139,890	852,268	
California - Replace OH Dist Lines - Poles	364	CA	Various	1,106,278	826,949	
New Connect Meter Purchases - OR	364	OR	Various	1,077,228	777,840	
USPS NE Portland	364	OR	Sep-17	1,065,721	1,065,721	
Oregon N3 One-Off allowance	364	OR	Various	1,046,931	737,926	
AMI - Idaho IT	364	ID	Dec-18	1,033,575	1,033,575	
Oregon N2 One-Off allowance	364	OR	Various	1,026,403	761,277	
Rebuild Smith River Substation	364	CA	Jul-17	1,014,464	1,014,464	
Weber Co. Road Widening, 900 South – Taylor 12 Ckt Ph 2	364	UT	Sep-17	1,008,685	1,008,685	
Projects Less Than $1million	364	CA	Various	7,396,643	5,478,641	
Projects Less Than $1million	364	ID	Various	9,047,700	6,608,581	
Projects Less Than $1million	364	OR	Various	14,444,165	10,058,063	
Projects Less Than $1million	364	UT	Various	12,245,141	8,966,529	
Projects Less Than $1million	364	WA	Various	7,777,989	5,724,573	
Projects Less Than $1million	364	WYP	Various	12,001,790	9,245,419	
Distribution Plant Five Year Average Removals	364	CA		(2,340,322)	(1,872,258)	
Distribution Plant Five Year Average Removals	364	OR		(13,820,152)	(11,056,121)	
Distribution Plant Five Year Average Removals	364	WA		(3,405,088)	(2,724,070)	
Distribution Plant Five Year Average Removals	364	WYP		(5,294,956)	(4,235,965)	
Distribution Plant Five Year Average Removals	364	UT		(19,798,422)	(15,838,737)	
Distribution Plant Five Year Average Removals	364	ID		(2,350,522)	(1,880,417)	
				734,612,892	575,059,240	

PacifiCorp
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Pro Forma Plant Additions
General Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Replace Vehicles	397	UT	Various	22,564,960	17,207,413	
Office/Computer Equipment IT (Core IT)	397	SO	Various	21,401,461	15,721,443	
Oregon AMI - IT System modifications	397	OR	Various	20,076,000	20,076,000	
Oregon Replace Deteriorated Vehicles	397	OR	Various	8,179,367	5,484,733	
PMOC Service Center Purchase	397	OR	Dec-19	6,613,750	508,750	
Replace Vehicles	397	WYP	Various	6,558,677	4,845,421	
Tier 1 Storage TOM	397	SO	Dec-19	6,298,495	484,500	
Office/Computer Equipment IT (Core IT)	397	SO	Various	6,218,367	5,086,059	
Communications Plant OR	397	SO	Various	5,675,557	4,539,647	
Communications Plant JA East	397	SO	Various	5,639,030	3,587,803	
General Plant Blankets - OR	397	OR	Various	5,417,433	5,417,433	
Communications Plant JA West	397	SO	Various	5,191,442	3,640,073	
Mainframe Hardware TOM	397	SO	Nov-17	4,398,150	4,398,150	
Replace Other General Plant	397	UT	Various	4,364,912	3,185,148	
Oregon AMI - Communication Systems Phase 1	397	OR	Various	3,990,000	3,990,000	
Replace Vehicles	397	ID	Various	3,912,968	2,995,872	
Oregon - Replace - Other General Plant	397	OR	Various	3,544,068	2,248,656	
AMI - Idaho Communications Systems	397	ID	Various	3,321,883	1,443,742	
Replace Other General Plant	397	WYP	Various	3,138,946	2,346,915	
Oregon AMI - Communication Systems Phase 2a	397	OR	Various	2,850,580	2,850,580	
Communications Plant UT	397	SO	Various	2,843,405	2,409,152	
Communications Plant Main Grid East	397	SO	Various	2,765,865	2,653,588	
Replace Tools	397	UT	Various	2,730,979	2,041,303	
Oregon AMI - Communication Systems Phase 2b	397	OR	Various	2,568,170	2,568,170	
Clatsop Service Center Purchase	397	OR	Aug-18	2,500,000	2,500,000	
Wind General	397	SG	Various	2,465,043	1,969,068	
Communication Plant Blankets - Allocated	397	SO	Various	2,445,760	2,445,760	
Oregon AMI - Communication Systems Phase 3	397	OR	Various	2,312,905	631,601	
General Plant Blankets - UT	397	UT	Various	1,846,065	1,846,065	
Rock Springs Power Office - Purchase	397	WYP	Jul-18	1,778,125	1,778,125	
Cybersecurity Framework Initiatives	397	SO	Various	1,760,675	1,760,675	
Washington Repl Deteriorated Vehicles	397	WA	Various	1,672,531	1,121,528	
Communications Plant WY	397	SO	Various	1,663,217	1,509,489	
Communications Plant WA	397	SO	Various	1,611,739	1,378,776	
Communication Plant Blankets - Allocated	397	SO	Various	1,592,441	1,592,441	
Replace Other General Plant	397	ID	Various	1,529,474	1,133,458	
Communications Plant CA	397	SO	Various	1,369,994	1,093,054	
IBM H/W Refresh	397	SO	Jun-19	1,368,649	736,965	
Communications Plant Main Grid West	397	SO	Various	1,290,990	1,162,257	
Replace D-10 (A) Dozer 19	397	SG	Oct-19	1,208,991	278,998	
Oregon - Replace - Tools	397	OR	Various	1,099,538	802,651	
Customer Contact Center ACD/IVR TOM	397	SO	Dec-19	1,074,085	82,622	
Projects Less Than $1million	397	SO	Various	3,750,582	3,300,649	
Projects Less Than $1million	397	CA	Various	3,059,649	2,667,965	
Projects Less Than $1million	397	ID	Various	1,239,056	1,086,901	
Projects Less Than $1million	397	OR	Various	983,179	857,247	
Projects Less Than $1million	397	SG	Various	7,575,905	6,264,732	
Projects Less Than $1million	397	UT	Various	2,775,278	1,966,669	
Projects Less Than $1million	397	WA	Various	1,695,122	1,484,896	
Projects Less Than $1million	397	WYP	Various	2,937,467	2,550,380	
General Plant Five Year Average Removals	397	SO		(2,840,429)	(2,272,343)	
				212,030,495	161,461,181	

PacifiCorp
California General Rate Case - December 2019
Pro Forma Plant Additions
Intangible Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July17 to Dec19 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Software IT (Core IT)	303	SO	Various	24,966,572	19,637,759	
Cybersecurity Framework Initiatives	303	SO	Dec-17	13,557,401	13,557,401	8.5.38
Modernized Website (responsive)	303	SO	Jun-19	4,568,854	2,460,152	
Outbound Expanse Program	303	SO	Dec-17	4,433,172	4,433,172	
UII Roadmap	302	SO	Oct-19	3,212,300	741,300	
Endur Upgrade	303	SO	Sep-17	2,750,507	2,750,507	
Mapping Sys Consolidation	303	SO	Jun-19	2,354,412	1,267,760	
RCMS CU/CD Conversion	303	SO	Dec-19	2,347,625	180,587	
Foundation Layer- Big Data Analytics	303	SO	Jun-18	2,116,323	2,116,323	
iOpt Replacement	303	SO	Dec-18	1,548,918	1,548,918	
EDMR project	303	SO	Jul-17	1,427,574	1,427,574	
Monarch SW Version upgrade	303	SO	Jun-19	1,147,432	617,848	
Distribution Automation and SmartGrid	303	SO	Various	1,017,829	762,041	
Projects Less Than $1million	303	OR	Various	513,289	513,289	
Projects Less Than $1million	303	SO	Various	6,870,097	5,415,316	
				72,832,305	57,429,947	

PacifiCorp
California General Rate Case - December 2019
lant Retirements
Year Average Retirement Amount

Function	Factor	Code	FY2013 (CY2012) Retirements	FY2014 (CY2013) Retirements	FY2015 (CY2014) Retirements	FY2016 (CY2015) Retirements	FY2017 (CY2016) Retirements	Large Items to Exclude	5 Year Avg	Monthly Amount
STMP	DGP	STMPDGP	(18,889,083)	(8,618,932)	(4,593,021)	(7,552,129)	(11,698,034)	16,146,708	(7,040,898)	(586,742)
STMP	DGU	STMPDGU	(26,952,859)	(4,030,355)	(25,586,701)	(6,334,203)	(60,466,542)	68,018,472	(11,070,438)	(922,536)
STMP	SG	STMPSG	(52,427,163)	(23,166,056)	(33,649,156)	(70,369,377)	(122,676,137)	124,153,548	(35,626,868)	(2,968,906)
STMP	SSGCH	STMPSSGCH	(623,561)	(4,166,823)	(3,785,290)	(772,057)	(2,261,073)	-	(2,321,761)	(193,480)
			(98,892,665)	(39,982,166)	(67,614,168)	(85,027,767)	(197,101,786)	208,318,728	(56,059,965)	(4,671,664)
HYDP	DGP	HYDPDGP	(902,671)	(1,073,365)	(586,060)	(588,454)	(690,292)	292,085	(709,752)	(59,146)
HYDP	DGU	HYDPDGU	(293,633)	(367,089)	(132,774)	(181,308)	(35,672)	-	(202,095)	(16,841)
HYDP	SG-P	HYDPSG-P	(1,101,035)	(999,222)	(5,902,222)	(3,287,089)	(534,323)	369,116	(2,290,955)	(190,913)
HYDP	SG-U	HYDPSG-U	(901,474)	(4,295,473)	(41,566)	(750,627)	(69,704)	28,640	(1,206,041)	(100,503)
HYDP	NUTIL	HYDPNUTIL	-	-	-	-	-	-	-	-
			(3,198,813)	(6,735,150)	(6,662,623)	(4,807,477)	(1,329,991)	689,841	(4,408,842)	(367,404)
OTHP	DGU	OTHPDGU	-	(551,679)	-	-	-	551,679	-	-
OTHP	SG	OTHPSG	(10,532,304)	(12,256,191)	(1,641,779)	(53,128,299)	(52,023,479)	14,498,229	(23,016,765)	(1,918,064)
OTHP	SG-W	OTHPSG-W	(2,590,232)	(2,826,644)	(7,130,774)	(5,751,491)	(6,963,155)	-	(5,052,459)	(421,038)
OTHP	SSGCT	OTHPSSGCT	(1,889,582)	(893,689)	(771,054)	(738,143)	(401,147)	-	(938,723)	(78,227)
OTHP	NUTIL	OTHPNUTIL	-	-	-	-	-	-	-	-
			(15,012,118)	(16,528,203)	(9,543,607)	(59,617,933)	(59,387,781)	15,049,908	(29,007,947)	(2,417,329)
TRNP	DGP	TRNPDGP	(2,330,911)	(4,022,064)	(2,502,894)	(2,784,751)	(1,393,287)	-	(2,606,781)	(217,232)
TRNP	DGU	TRNPDGU	(5,164,582)	(4,009,117)	(4,526,777)	(4,823,025)	(3,069,434)	-	(4,318,587)	(359,882)
TRNP	SG	TRNPSG	(7,940,339)	(8,564,785)	(14,089,309)	(10,790,943)	(8,479,048)	-	(9,972,885)	(831,074)
			(15,435,831)	(16,595,966)	(21,118,980)	(18,398,719)	(12,941,768)	-	(16,898,253)	(1,408,188)
DSTP	CA	DSTPCA	(775,862)	(1,041,087)	(1,375,217)	(854,573)	(767,723)	-	(962,892)	(80,241)
DSTP	ID	DSTPID	(2,037,908)	(1,749,817)	(2,457,201)	(1,827,434)	(1,625,059)	-	(1,939,484)	(161,624)
DSTP	MT	DSTPMT	-	-	-	-	-	-	-	-
DSTP	OR	DSTPOR	(7,419,886)	(8,962,501)	(8,874,251)	(7,781,832)	(7,879,266)	-	(8,183,547)	(681,962)
DSTP	UT	DSTPUT	(13,639,422)	(15,077,405)	(14,002,017)	(15,474,817)	(20,468,213)	-	(15,732,375)	(1,311,031)
DSTP	WA	DSTPWA	(1,698,656)	(1,650,742)	(1,961,589)	(1,634,310)	(1,866,808)	-	(1,762,421)	(146,868)
DSTP	WYP	DSTPWYP	(3,582,925)	(2,857,587)	(3,441,405)	(3,256,649)	(2,992,348)	-	(3,226,183)	(268,849)
DSTP	WYU	DSTPWYU	(338,468)	(258,025)	(229,238)	(213,993)	(374,558)	-	(282,856)	(23,571)
DSTP	NUTIL	DSTPNUTIL	-	-	-	-	-	-	-	-
			(29,493,126)	(31,597,164)	(32,340,918)	(31,043,608)	(35,973,974)	-	(32,089,758)	(2,674,147)
`NLP	SSGCH	GNLPSSGCH	(37,454)	(162,517)	(86,044)	(182,191)	(27,037)	-	(99,049)	(8,254)
,NLP	SSGCT	GNLPSSGCT	-	-	(795)	-	-	-	(159)	(13)
GNLP	SG	GNLPSG	(4,447,614)	(4,920,640)	(3,589,115)	(5,998,617)	(7,978,440)	-	(5,386,885)	(448,907)
GNLP	DGP	GNLPDGP	(422,738)	(1,260,635)	(175,417)	(18,917)	(354,539)	-	(446,449)	(37,204)
GNLP	SE	GNLPSE	(38,367)	(41,039)	(1,106)	218,341	(234,645)	-	(19,363)	(1,614)
GNLP	SO	GNLPSO	(13,613,821)	(8,713,719)	(17,421,663)	(14,531,433)	(13,123,182)	-	(13,480,764)	(1,123,397)
GNLP	CN	GNLPCN	(1,487,738)	(3,317,829)	(1,104,850)	(3,484,549)	(1,021,984)	-	(2,083,390)	(173,616)
GNLP	CA	GNLPCA	(1,713,307)	(453,324)	(154,520)	(143,515)	(107,582)	1,108,590	(292,732)	(24,394)
GNLP	ID	GNLPID	(595,897)	(630,031)	(372,813)	(606,266)	(740,915)	-	(589,184)	(49,099)
GNLP	DGU	GNLPDGU	(1,469,690)	(395,893)	(178,039)	(10,585)	(414,250)	-	(493,691)	(41,141)
GNLP	OR	GNLPOR	(8,502,275)	(4,302,957)	(3,807,301)	(4,362,381)	(4,306,824)	3,387,872	(4,378,773)	(364,898)
GNLP	UT	GNLPUT	(3,654,842)	(3,951,498)	(2,746,014)	(3,425,991)	(4,549,271)	-	(3,665,524)	(305,460)
GNLP	WA	GNLPWA	(1,109,403)	(1,453,813)	(1,251,786)	(533,674)	(1,613,793)	-	(1,192,494)	(99,374)
GNLP	WYU	GNLPWYU	(401,506)	(307,751)	(229,825)	(137,345)	(510,756)	-	(317,437)	(26,453)
GNLP	WYP	GNLPWYP	(5,164,600)	(1,620,519)	(1,655,600)	(886,638)	(5,754,744)	3,840,474	(2,248,325)	(187,360)
GNLP	NUTIL	GNLPNUTIL	-	-	-	-	-	-	-	-
			(42,659,252)	(31,532,165)	(32,774,887)	(34,103,761)	(40,737,962)	8,336,936	(34,694,218)	(2,891,185)
MNGP	SE	MNGPSE							-	-
MNGP	NUTIL	MNGPNUTIL							-	-
			-	-	-	-	-	-	-	-
INTP	DGP	INTPDGP	-	-	-	-	-	-	-	-
INTP	DGU	INTPDGU	-	-	-	-	-	-	-	-
INTP	SG-P	INTPSG-P	-	-	(800,979)	-	-	-	(160,196)	(13,350)
INTP	SG-U	INTPSG-U	-	-	-	-	-	-	-	-
INTP	SG	INTPSG	(3,430,583)	(884,511)	(86,720)	(17,832,488)	(677,401)	-	(4,582,341)	(381,862)
INTP	SO	INTPSO	(23,714,218)	(6,298,157)	(9,148,909)	(5,816,693)	(42,906,524)	-	(17,576,900)	(1,464,742)
INTP	CN	INTPCN	-	-	-	-	(50,673)	-	(10,135)	(845)
INTP	SE	INTPSE	(8,272)	(46,699)	-	(3,442,799)	(221,464)	-	(743,847)	(61,987)
INTP	CA	INTPCA	-	-	-	-	-	-	-	-
INTP	ID	INTPID	(2,006)	-	-	-	-	-	(401)	(33)
INTP	OR	INTPOR	(4,062)	-	(7,799)	-	-	-	(2,372)	(198)
INTP	UT	INTPUT	(1,112)	(6,075)	(54,895)	-	-	-	(12,416)	(1,035)
INTP	WA	INTPWA	(2,006)	-	-	-	-	-	(401)	(33)
INTP	WYU	INTPWYU	-	-	-	-	-	-	-	-
INTP	WYP	INTPWYP	(2,006)	-	(5,091)	(335,583)	(463,713)	-	(161,278)	(13,440)
			(27,164,264)	(7,235,441)	(10,104,392)	(27,427,563)	(44,319,775)	-	(23,250,287)	(1,937,524)
			(231,856,069)	(150,206,256)	(180,159,575)	(260,426,828)	(391,793,037)	232,395,413	(196,409,270)	(16,367,439)

STEAM PLANT ADDITIONS:

Craig 2: SCR System (Reference page 8.5.24)
This Selective Catalytic Reduction (SCR) system is required by regional haze rules which have been adopted by the state of Colorado and approved by the Environmental Protection Agency. The Colorado Air Quality Control Commission (AQCC) promulgated new Best Available Retrofit Technology (BART) determinations for the Yampa Project in December 2010. The U.S. EPA approved Colorado's regional haze plan in December 2012.

This project provides for the installation of an SCR system on Craig Unit 2. The purpose is to reduce emissions of nitrogen oxides (NOx) formed as products of combustion in the boilers. The SCR system will be retrofitted and tied into existing ductwork. The SCR will use an ammonia compound to react with the NOx producing elemental nitrogen and water. The reaction takes place in multiple catalyst layers within the new SCR reactor. The catalyst reactor will be located between the economizer and the air heater to provide the optimum temperature range for the reaction to occur.

The SCR system will include the following components: ammonia vaporizer, ammonia dilution blowers, distribution piping and injection nozzles, catalyst bed and housing (reactor), and transition ductwork. Additionally, an ammonia storage system will be constructed to deliver anhydrous ammonia in liquid form to the SCR skid vaporizers. New induced draft booster fans may be required to overcome the additional system pressure drop incurred from the installation of the SCR system.

Dave Johnston: U0 ELG Install Bottom Ash Disposal System U1-3 (Reference page 8.5.24)
The remote drag chain system for Units 1-3 Coal Combustion Residual (CCR) bottom ash will include a CCR compliant ash collection area, a loading containment with sump system and an Effluent Limitation Guideline (ELG) compliant water recirculation system. This drag chain system allows ash to be drained of transport water and to be hauled as dry ash to the on-site dry ash landfill. The transport water will decant off the ash and will recirculate to the bottom ash system transport piping. Remote drag chains are a technology based on under boiler systems that are currently in use at many utilities. This system is considered the best available technology (BAT) in the ELG ruling and requires little environmental permitting.

A remote drag chain (including associated piping, valves, pumps, motors, electrical controls, platforms, tanks etc.) with recirculation system will ensure compliance with both of the current CCR and ELG rules and allow the plant to keep operating costs to a minimum. The remote drag chain system is easily modified to discharge the ash transport water to the plant's clear ponds if the ELG requirements are reconsidered by the EPA to allow the discharge of ash transport water.

Naughton: CCR Naughton FGD Pond 5 (Reference page 8.5.24)
The proposed Flue Gas Desulfurization (FGD) pond 5 will provide for terminal disposal of FGD waste effluent from Units 1 and 2. It is anticipated that coal fueled operation of Unit 3 will be suspended at the end of 2017 and that the Unit 3 FGD will no longer be operational.

A preferred pond site has been selected to the south of the plant on property currently owned by Westmoreland Kemmerer Inc. ("Westmoreland"). The site will require extension of the existing FGD waste effluent piping. It is anticipated that the site can be developed with an industrial pollution control volume of approximately 900 acre-feet at high level.

The proposed FGD pond 5 will comply with environmental permit conditions imposed by the Wyoming Department of Environmental Quality ("WDEQ") Water Quality Division ("WQD"), WDEQ Air Quality Division ("AQD") and State Engineer's Office ("SEO"). A Section 404 nationwide permit will also be required from the United States Army Corps of Engineers ("COE") since certain wetland areas will be crossed for pipeline construction. The project will be designed to comply with coal combustion residuals and effluent limitation

guideline obligations. A bird avert system will be provided to protect migratory birds. No specific migratory bird permitting is anticipated.

OTHER PLANT ADDITIONS:

Lake Side: U11 Combustion Turbine Overhaul – CY2019 (Reference page 8.5.26)
Lake Side Unit 11 gas combustion turbine overhaul includes the replacement of combustion turbine parts and associated labor in accordance with the long term maintenance contract. The overhaul includes the replacement of program parts in the combustion and hot gas path sections of the gas turbine. The program parts are defined as transition seals, baskets, pilot nozzles, transitions, ring segments, blades and vanes. The service contract requires that the combustion turbine be maintained to the standards agreed upon per the maintenance contract and should occur after a specified number of factored fired hours or equivalent gas turbine starts.

Lake Side: U12 Combustion Turbine Overhaul – CY2019 (Reference page 8.5.26)
Lake Side Unit 12 gas combustion turbine overhaul includes the replacement of combustion turbine parts and associated labor in accordance with the long term maintenance contract. The overhaul includes the replacement of program parts in the combustion and hot gas path sections of the gas turbine. The program parts are defined as transition seals, baskets, pilot nozzles, transitions, ring segments, blades and vanes. The service contract requires that the combustion turbine be maintained to the standards agreed upon per the maintenance contract and should occur after a specified number of factored fired hours or equivalent gas turbine starts.

TRANSMISSION PLANT ADDITIONS:

Sams Valley 500-230kV New Substation (Reference page 8.5.27)
The plant investment consists of constructing the new Sams Valley 500-230 kilovolts substation north of Medford, Oregon, with one 650 megavolt amp transformer bank. The project has been separated into three sequences of work.

Sequence one includes replacing the three 230-115 kV 125 MVA transformers at Grants Pass substation with two 230-115 kV 250 MVA transformers and building a new 230 kV line termination at Grants Pass substation with required improvements to the 230 kV bus configuration. Sequence one is estimated to go in service in November 2018.

Sequence two includes constructing a new 500 kilovolt yard at the new Sams Valley substation, connecting to the existing Dixonville-Meridian 500 kilovolt line. The sequence is estimated to go in service in November 2019.

The third and final sequence of work includes constructing the 230 kilovolt Sams Valley yard, building a new Sams Valley-Grants Pass 230 kilovolt line, and reconductoring the 230 kilovolt Line 71 from Whetstone to Sams Valley. This sequence of work is estimated to be placed in service in November 2020.

This project corrects North American Electric Reliability Corporation TPL deficiencies and makes load shedding unnecessary in a range of TPL outage events in the Medford, Grants Pass and Crescent City regions. This project also relieves loading on the Meridian 500-230 kilovolt transformers which otherwise are the main source for Grants Pass as well as Medford. The new substation also avoids the need to construct a new 230 kilovolt transmission line from Meridian substation east of Medford to the Sams Valley area northwest of Medford.

Vantage – Pomona Heights – TPL002 (Reference page 8.5.27)
The Vantage to Pomona Heights project consists of two sequences of work. The first sequence of work included the expansion of the Pomona Heights substation 230 kilovolt ring bus to provide adequate breaker separation between lines and transformers for breaker failure and bus fault events. This portion of the project was completed and placed in service in November 2015.

The second sequence of work includes installation of a new 230 kilovolt transmission line connected at the Bonneville Power Administration Vantage substation near Vantage, Washington, and ending at the PacifiCorp Pomona Heights substation in Yakima, Washington. The project will include the installation of breakers, protection and control equipment, and communications equipment at each substation as required to monitor and safely operate the new line. The infrastructure additions at the Vantage substation will be designed, purchased, installed, and maintained by Bonneville Power Administration. This sequence of work is estimated to be placed in service in November 2019.

This project corrects several existing North American Electric Reliability Corporation TPL deficiencies, eliminates the need to shed Yakima area load, eliminates overload of PacifiCorp and Bonneville Power Administration system with loss of the existing line, and meets the identified infrastructure needs in the joint area plan.

Snow Goose 500-230kV New Substation (Reference page 8.5.27)
The Snow Goose 500-230 kilovolt substation project constructed a new 500-230 kilovolt substation near Klamath Falls, Oregon. The new Snow Goose substation has a 650 megavolt amp 500-230 kilovolt transformer bank and associated switchgear. In addition, 0.5 miles of 230-kilovolt and 1.2 miles of 500-kilovolt transmission line were constructed to integrate this substation with the area's 230 kilovolt and 500 kilovolt systems. The 230 kilovolt yard was placed in service in May 2017 and the 500 kilovolt yard was placed in service in November 2017.

Construction of the Snow Goose 500-230 kilovolt substation will resolve the North American Electric Reliability Corporation TPL deficiencies and ensure that PacifiCorp is able to maintain adequate system voltage and continued power delivery during a single contingency outage condition.

Wallula-McNary 230 kV Line (Reference page 8.5.27)
The Wallula-McNary 230 kilovolt line project consists of a 30-mile, 230 kilovolt transmission line between Wallula, Washington, and McNary, Oregon. This project consists of two sequences of work. The first sequence included expansion at the Wallula substation and relay and communications work at the Nine Mile substation all of which was placed in service in December 2017. The second sequence is the construction of the 230 kilovolt line estimated to go in service in November 2018.

The Wallula to McNary transmission project provides service as required under the transmission service agreement by providing a path for the customer to move their generation to market and increases reliability. The addition of the second line with lightning protection will reduce lightning caused voltage sag events in the area.

The project relieves transmission constraints in the area and enhances the transmission reliability by providing a second connection between Bonneville Power Administration's McNary substation and Pacific Power's Wallula substation.

The project complies with PacifiCorp's Open Access Transmission Tariff and Federal Energy Regulatory Commission's requirements to provide the requested transmission service and provides the ability to connect new resources in the area, typically renewable wind.

Purgatory Flats New 138 kV Network Delivery Point (UAMPS) (Reference page 8.5.27)
The Purgatory Flat new 138 kilovolt network delivery point project consists of constructing the new Purgatory Flat substation located in Hurricane, Utah, and installing two 138/69-kilovolt transformers estimated to be in service in April 2018. The system impact study shows that 100 megawatts of load will be served from the new substation. The Middleton-Gateway line will re-terminate in the St. George substation. The point of ownership will change at meter points in the 69-kilovolt and 138-kilovolt switchyards in Purgatory Flat substation.

The new Purgatory Flat substation, in conjunction with the Gateway-Purgatory Flat line conversion to 138 kilovolt operation improves transfer capability for the Southwest Utah area and provides an alternate point of delivery. The substation also allows the company to meet load requests and reduce exposure to loss of load.

Project Vargas – 50 MW (Reference page 8.5.27)
Project Vargas is an expansion at the Ponderosa substation, construction of two 115 kV transmission lines, and an expansion at Baldwin substation (all in the Bend / Prineville area) to serve a new 50 MW load for Project Vargas, a new data center. The site has an existing 57 MW contracted capacity for an existing data center, Project Maverick.

Rigby/Convert Rexburg Sub to 161kV operation (Reference page 8.5.27)
This project will convert an existing 69 kilovolt line to 161 kilovolt operation by:

- Establishing a 161 kilovolt bus at the Rexburg substation
- Replacing the 69-12.47 kilovolt Rexburg transformer #2 with a new 161-12.47 kilovolt, 30 MVA unit
- Installing a new 161-69 kilovolt transformer at the Rexburg substation
- Developing a new four-terminal, breaker-and-a-half bus at the Rigby substation
- Rebuilding 12.7 miles of 69 kilovolt line between the Rigby and Rexburg substations to 161 kilovolt with fiber communications

Once completed, this project will increase capacity on the Rexburg distribution transformer #2 and establish a new 161 kilovolt source at the Rexburg substation. This will mitigate a projected overload of the Rexburg transformer #2 and regulators, projected low voltage on the Rigby area 69 kilovolt loops, and certain N-1 capacity constraints.

Jordanelle – Midway Construct 138 kV Line West Section (Reference page 8.5.27)
This project will:

- Construct 9 miles of 138 kilovolt transmission line between the Midway and Jordanelle substations
- Add a three 138 kilovolt breaker ring bus at the Midway substation
- Add fiber optic communications between the Silver Creek and Midway substations
- Install protection and control upgrades at all affected substations

The line siting will substantively follow Heber Light and Power's (HLP) existing 46 kilovolt line across the Heber Valley. The structures will be owned by Rocky Mountain Power (RMP) and, for portions, HLP will have circuits and other facilities attached to RMP structures. After project completion, the Summit and Wasatch County system will be capable of operating in a looped configuration for area load levels up to 245 megawatts.

Southwest Wyoming-Silver Creek – Coalville-Silver Creek (Reference page 8.5.27)
This project is the last transmission segment of the overall project to convert the existing 46 kilovolt Railroad to Silver Creek line to 138 kilovolts and construct a new 138-46 kV substation near Croydon, Utah. The entire project consists of the following detail:

- Rebuild approximately 70 miles of 46 kilovolt transmission line to 138 kilovolts
- Build the new Croydon Substation (a 138-46-12.5 kilovolt substation in Croydon, Utah)
- Remove the Henefer substation
- Convert the Coalville substation to 138 kilovolts
- Convert the remaining single phase 46 kilovolt substations along the route to 12.47 kilovolt (Distribution)

This project will solve certain N-1 issues associated with the facilities serving the Park City area as well as provide additional system capacity for long term load growth by constructing a third 138 kilovolt source into the Park City area.

INTANGIBLE PLANT ADDITIONS:

Cybersecurity Framework Initiatives (Reference page 8.5.32)
Evaluate existing business cybersecurity practices against the Center for Internet Security's (CIS) Top 20 Critical Security Controls (CSCs) to identify areas for improvement, develop business-specific plans to implement the controls (to be completed in 2016), and close gaps using a staged approach by December 31, 2017. The CIS Critical Security Controls identify industry best practices to improve a business' cybersecurity posture and support Berkshire Hathaway Energy's inside-out cybersecurity framework approach.

Achieve business-level International Organization for Standardization (ISO) 27001 certification by December 31, 2017. ISO certification focuses on development of an overarching Information Security Management System (ISMS) to identify and manage business cybersecurity risks. The ISMS can be enhanced year-on-year to progressively expand the scope to include critical components of the business from the inside-out.

PacifiCorp
California General Rate Case - December 2019
Miscellaneous Rate Base

PAGE 8.6

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
1 - Fuel Stock - Pro Forma	151	3	(223,671,293)	SE	1.490%	(3,333,320)	8.6.1
1 - Fuel Stock - Working Capital Deposit	25316	3	248,692	SE	1.490%	3,706	8.6.1
1 - Fuel Stock - Working Capital Deposit	25317	3	(67,783)	SE	1.490%	(1,010)	8.6.1
2 - Prepaid Overhauls	186M	3	8,061,806	SG	1.580%	127,412	8.6.1

Description of Adjustment:

1 - Fuel stock balances on which a carry charge is calculated in the Company's Energy Cost Adjustment Clause (ECAC) is removed in this adjustment. The working capital deposits which are an offset to fuel stock costs, but are not included in the carrying charge calculation on fuel stock balances in the ECAC are adjusted to projected levels for test period 12 months ending December 2019.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2019.

PacifiCorp
California General Rate Case - December 2019
Miscellaneous Rate Base
13 Month Average Balances - Summary

1 - Fuel Stock Balances	Account	2017 Protocol Factor	Jun-2017 YE Balance	
Jim Bridger - Coal	151	SE	25,913,875	
Cholla - Coal	151	SE	17,303,501	
Colstrip - Coal	151	SE	1,752,433	
Craig - Coal	151	SE	17,704,353	
Hayden - Coal	151	SE	2,469,323	
Hunter - Coal	151	SE	62,234,569	
Huntington - Coal	151	SE	28,374,442	
Dave Johnston - Coal	151	SE	9,873,389	
Naughton - Coal	151	SE	10,323,166	
Prep Plant - Coal	151	SE	11,003,012	
Rock Garden - Coal	151	SE	32,730,433	
Clay Basin - Natural Gas	151	SE	2,152,320	
Fuel Stock - Oil	151	SE	1,667,309	
Colstrip - Oil	151	SE	91,453	
Craig - Oil	151	SE	39,243	
Hayden - Oil	151	SE	38,471	
Total			223,671,293	Ref. 8.6

1 - Working Capital Deposits	Account	Factor	Jun-2017 YE Balance	Dec-2019 13 Mth. Avg. Balance	Adjustment to 13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(2,862,000)	(2,613,308)	248,692	Ref. 8.6
DPEC Working Capital Deposit	25317	SE	(2,591,612)	(2,659,395)	(67,783)	Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	Factor	Jun-2017 YE Balance	Dec-2019 13 Mth. Avg. Balance	Adjustment to 13 Mth. Avg. Balance	
Lake Side 1	186M	SG	14,181,859	9,137,107	(5,044,752)	
Chehalis	186M	SG	6,812,450	12,387,066	5,574,616	
Currant Creek	186M	SG	4,195,361	13,096,683	8,901,322	
Lake Side 2	186M	SG	14,865,158	12,510,127	(2,355,031)	
Chehalis O&M	186M	SG	208,578	503,526	294,949	
Currant Creek O&M	186M	SG	300,862	991,565	690,702	
Total			40,564,269	48,626,075	8,061,806	Ref. 8.6

PacifiCorp
California General Rate Case - December 2019
Regulatory Asset Amortization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Elec. Plant Acq. Amort. Exp.	406	3	(15,367)	SG	1.580%	(243)	8.7.1
Cholla Transaction Costs Amort.	557	3	(1,122,425)	SGCT	1.581%	(17,746)	8.7.4
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	1.580%	-	8.7.1
Elec. Plant Acq. Acc. Amort.	115	3	(9,563,119)	SG	1.580%	(151,139)	8.7.1
Cholla Transaction Costs	182M	3	(93,535)	SGCT	1.581%	(1,479)	8.7.4

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition and Cholla Transaction Costs Amortization in the base period (12 months ended June 2017) to pro forma period levels (12 months ending December 2019).

PacifiCorp
California General Rate Case - December 2019
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

		Rate Base	
	Amortization	**Gross Acq.**	**Acc Amort**
Pro Forma Amount (below)	4,781,559	144,704,699	(128,417,358)
Base Period Amount (below)	4,796,927	144,704,699	(118,854,239)
Pro Forma Adjustment	**(15,367)**	**-**	**(9,563,119)**
	Ref. 8.7	**Ref. 8.7**	**Ref. 8.7**

Year		Gross Acquisition	Beg Balance Accumlated Amortization	Amortization	End Balance Accumulated Amortization	13 Month Avg Bal Gross Acq	13 Month Avg Bal Acc Amort
	Opening Balance	143,167,971			(114,057,313)		
2016	July	143,167,971	(114,057,313)	(395,902)	(114,453,215)		
	August	143,167,971	(114,453,215)	(395,902)	(114,849,117)		
	September	143,167,971	(114,849,117)	(395,902)	(115,245,019)		
	October	143,167,971	(115,245,019)	(395,902)	(115,640,921)		
	November	143,167,971	(115,640,921)	(395,902)	(116,036,823)		
	December	144,704,699	(116,036,823)	(426,637)	(116,463,460)		
2017	January	144,704,699	(116,463,460)	(398,463)	(116,861,923)		
	February	144,704,699	(116,861,923)	(398,463)	(117,260,386)		
	March	144,704,699	(117,260,386)	(398,463)	(117,658,850)		
	April	144,704,699	(117,658,850)	(398,463)	(118,057,313)		
	May	144,704,699	(118,057,313)	(398,463)	(118,455,776)		
	June	144,704,699	(118,455,776)	(398,463)	(118,854,239)	143,995,440	(116,453,412)
			Base Period Amort =	(4,796,927)			
2017	July	144,704,699	(118,854,239)	(398,463)	(119,252,703)		
	August	144,704,699	(119,252,703)	(398,463)	(119,651,166)		
	September	144,704,699	(119,651,166)	(398,463)	(120,049,629)		
	October	144,704,699	(120,049,629)	(398,463)	(120,448,093)		
	November	144,704,699	(120,448,093)	(398,463)	(120,846,556)		
	December	144,704,699	(120,846,556)	(398,463)	(121,245,019)		
2018	January	144,704,699	(121,245,019)	(398,463)	(121,643,482)		
	February	144,704,699	(121,643,482)	(398,463)	(122,041,946)		
	March	144,704,699	(122,041,946)	(398,463)	(122,440,409)		
	April	144,704,699	(122,440,409)	(398,463)	(122,838,872)		
	May	144,704,699	(122,838,872)	(398,463)	(123,237,336)		
	June	144,704,699	(123,237,336)	(398,463)	(123,635,799)		
	July	144,704,699	(123,635,799)	(398,463)	(124,034,262)		
	August	144,704,699	(124,034,262)	(398,463)	(124,432,725)		
	September	144,704,699	(124,432,725)	(398,463)	(124,831,189)		
	October	144,704,699	(124,831,189)	(398,463)	(125,229,652)		
	November	144,704,699	(125,229,652)	(398,463)	(125,628,115)		
	December	144,704,699	(125,628,115)	(398,463)	(126,026,578)		
2019	January	144,704,699	(126,026,578)	(398,463)	(126,425,042)		
	February	144,704,699	(126,425,042)	(398,463)	(126,823,505)		
	March	144,704,699	(126,823,505)	(398,463)	(127,221,968)		
	April	144,704,699	(127,221,968)	(398,463)	(127,620,432)		
	May	144,704,699	(127,620,432)	(398,463)	(128,018,895)		
	June	144,704,699	(128,018,895)	(398,463)	(128,417,358)		
	July	144,704,699	(128,417,358)	(398,463)	(128,815,821)		
	August	144,704,699	(128,815,821)	(398,463)	(129,214,285)		
	September	144,704,699	(129,214,285)	(398,463)	(129,612,748)		
	October	144,704,699	(129,612,748)	(398,463)	(130,011,211)		
	November	144,704,699	(130,011,211)	(398,463)	(130,409,675)		
	December	144,704,699	(130,409,675)	(398,463)	(130,808,138)	144,704,699	(128,417,358)
			Pro Forma Amort =	(4,781,559)			

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California General Rate Case - December 2019
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment
GL Account 140800 - Actuals for 12 Months Ended June 2017

Year	Month	Amount	Accumulated Amount
2016	6	-	154,931,754
2016	7	-	154,931,754
2016	8	-	154,931,754
2016	9	-	154,931,754
2016	10		154,931,754
2016	11	-	154,931,754
2016	12	1,536,728	156,468,483
2017	1	-	156,468,483
2017	2	-	156,468,483
2017	3	-	156,468,483
2017	4	-	156,468,483
2017	5	-	156,468,483
2017	6	-	**156,468,483**

System-allocated amount	144,704,699	**Ref Tab B-15**
Utah-situs amount	11,763,784	**Ref Tab B-15**
	156,468,483	

GL Account Balance
Account Number 140800
Calendar year 2016

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				154,931,754.42
1				154,931,754.42
2				154,931,754.42
3				154,931,754.42
4				154,931,754.42
5				154,931,754.42
6				154,931,754.42
7				154,931,754.42
8				154,931,754.42
9				154,931,754.42
10				154,931,754.42
11				154,931,754.42
12	1,536,728.31		1,536,728.31	156,468,482.73

Calendar year 2017

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

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California General Rate Case - December 2019

Regulatory Asset Amortization

Accumulated Amortization

GL Account 145800 - Actuals for 12 Months Ended June 2017

Year	Month	Removal	Amort.	Accumulated Amount
2016	6		(421,038)	(114,446,677)
2016	7		(421,038)	(114,867,715)
2016	8		(421,038)	(115,288,754)
2016	9		(421,038)	(115,709,792)
2016	10		(421,038)	(116,130,830)
2016	11		(421,038)	(116,551,869)
2016	12		(451,773)	(117,003,642)
2017	1		(423,600)	(117,427,241)
2017	2		(423,600)	(117,850,841)
2017	3		(423,600)	(118,274,440)
2017	4		(423,600)	(118,698,040)
2017	5		(423,600)	(119,121,639)
2017	6		(423,600)	**(119,545,239)**

System-allocated amount	(118,854,239)	**Ref. Tab B-15**
Utah-situs amount	(691,000)	**Ref. Tab B-15**
	(119,545,239)	

GL Account Balance

Account Number 145800

Calendar year 2016

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				111,920,446.66-
1		421,038.36	421,038.36-	112,341,485.02-
2		421,038.36	421,038.36-	112,762,523.38-
3		421,038.36	421,038.36-	113,183,561.74-
4		421,038.37	421,038.37-	113,604,600.11-
5		421,038.35	421,038.35-	114,025,638.46-
6		421,038.37	421,038.37-	114,446,676.83-
7		421,038.36	421,038.36-	114,867,715.19-
8		421,038.35	421,038.35-	115,288,753.54-
9		421,038.37	421,038.37-	115,709,791.91-
10		421,038.36	421,038.36-	116,130,830.27-
11		421,038.37	421,038.37-	116,551,868.64-
12		451,772.92	451,772.92-	117,003,641.56-

Calendar year 2017

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				117,003,641.56-
1		423,599.57	423,599.57-	117,427,241.13-
2		423,599.58	423,599.58-	117,850,840.71-
3		423,599.57	423,599.57-	118,274,440.28-
4		423,599.59	423,599.59-	118,698,039.87-
5		423,599.56	423,599.56-	119,121,639.43-
6		423,599.58	423,599.58-	119,545,239.01-
7		423,599.58	423,599.58-	119,968,838.59-
8		423,599.56	423,599.56-	120,392,438.15-
9				120,392,438.15-
10				120,392,438.15-
11				120,392,438.15-
12				120,392,438.15-

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California General Rate Case - December 2019

Regulatory Asset Amortization

Cholla Transaction Costs

	Amortization	Rate Base
Base Period Amount (below)	1,122,425	93,535
Pro Forma Amount (below)	-	-
Adjustment:	**(1,122,425)**	**(93,535)**
	Ref. 8.7	**Ref. 8.7**

		Beginning Bal.	Amortization	Ending Bal.	13 Month Avg
	Opening Balance			1,215,960	
2016	July	1,215,960	(93,535)	1,122,425	
	August	1,122,425	(93,535)	1,028,890	
	September	1,028,890	(93,535)	935,354	
	October	935,354	(93,535)	841,819	
	November	841,819	(93,535)	748,283	
	December	748,283	(93,535)	654,748	
2017	January	654,748	(93,535)	561,213	
	February	561,213	(93,535)	467,677	
	March	467,677	(93,535)	374,142	
	April	374,142	(93,535)	280,606	
	May	280,606	(93,535)	187,071	
	June	187,071	(93,535)	**93,535**	654,748
		Base Period Amort =	**(1,122,425)**	**Ref 8.7.5**	
2017	July	93,535	(93,535)	-	
	August	-	-	-	
	September	-	-	-	
	October	-	-	-	
	November	-	-	-	
	December	-	-	-	
2018	January	-	-	-	
	February	-	-	-	
	March	-	-	-	
	April	-	-	-	
	May	-	-	-	
	June	-	-	-	
	July	-	-	-	
	August	-	-	-	
	September	-	-	-	
	October	-	-	-	
	November	-	-	-	
	December	-	-	-	
2019	January	-	-	-	
	February	-	-	-	
	March	-	-	-	
	April	-	-	-	
	May	-	-	-	
	June	-	-	-	
	July	-	-	-	
	August	-	-	-	
	September	-	-	-	
	October	-	-	-	
	November	-	-	-	
	December	-	-	-	-
		Pro Forma Amort =	-		

PacifiCorp

California General Rate Case - December 2019
Regulatory Asset Amortization
Cholla Transaction Costs
GL Account 187050 - Actuals for 12 Months Ended June 2017

Year	Month	Amortization	Balance	
2016	6		1,215,960	
2016	7	(93,535)	1,122,425	
2016	8	(93,535)	1,028,890	
2016	9	(93,535)	935,354	
2016	10	(93,535)	841,819	
2016	11	(93,535)	748,283	
2016	12	(93,535)	654,748	
2017	1	(93,535)	561,213	
2017	2	(93,535)	467,677	
2017	3	(93,535)	374,142	
2017	4	(93,535)	280,606	
2017	5	(93,535)	187,071	
2017	6	(93,535)	**93,535**	**Ref. 8.7.4**

GL Account Balance
Account Number 187050
Calendar year 2016

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				1,777,172.98
1		93,535.42	93,535.42-	1,683,637.56
2		93,535.42	93,535.42-	1,590,102.14
3		93,535.42	93,535.42-	1,496,566.72
4		93,535.42	93,535.42-	1,403,031.30
5		93,535.42	93,535.42-	1,309,495.88
6		93,535.42	93,535.42-	1,215,960.46
7		93,535.42	93,535.42-	1,122,425.04
8		93,535.42	93,535.42-	1,028,889.62
9		93,535.42	93,535.42-	935,354.20
10		93,535.42	93,535.42-	841,818.78
11		93,535.42	93,535.42-	748,283.36
12		93,535.42	93,535.42-	654,747.94

Calendar year 2017

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				654,747.94
1		93,535.42	93,535.42-	561,212.52
2		93,535.42	93,535.42-	467,677.10
3		93,535.42	93,535.42-	374,141.68
4		93,535.42	93,535.42-	280,606.26
5		93,535.42	93,535.42-	187,070.84
6		93,535.42	93,535.42-	93,535.42
7		93,535.42	93,535.42-	
8				
9				
10				
11				
12				

PacifiCorp
California General Rate Case - December 2019
Carbon Decommissioning Costs Amortization

PAGE 8.8

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Decom Reg Asset Amort.	407	3	21,885,793	SG	1.580%	345,891	8.8.1
Adjustment to Rate Base:							
Decom Reg Asset Balance	182M	3	54,714,482	SG	1.580%	864,727	8.8.1
Adjustment to Tax:							
Schedule M Addition	SCHMAT	3	21,885,793	SG	1.580%	345,891	8.8.1
Deferred Tax Expense	41110	3	(5,380,972)	SG	1.580%	(85,043)	
Accum Def Inc Tax Balance	283	3	(13,452,431)	SG	1.580%	(212,607)	8.8.1
Accum Def Inc Tax Balance	283	3	(12,797)	CA	100.000%	(12,797)	8.8.3

Description of Adjustment:

Per Advice Letter 496-E (U 901-E), the Company requested authorization to establish a memorandum account to record the costs assocated with the decommissioning of the Carbon Power Plant (Carbon Plant). The proposed Carbon Decommissioning Cost Memorandum Account (CDCMA) was approved on January 20, 2015. This adjustment adds into base rates the decommissioning costs and accelerated depreciation amounts deferred in this memo account. The Company is assuming a 3-year amortization period to coincide with California's three-year rate cycles.

PacifiCorp
California General Rate Case - December 2019
Regulatory Treatment of Decommissioning Costs
California

Amortize 3 years beginning January 1, 2019

	Amortization	Balance		Tax ADIT
Opening Balance		65,657,378	**Ref 8.8.2**	(16,142,917)
Jan-19	1,823,816	63,833,562		(15,694,503)
Feb-19	1,823,816	62,009,746		(15,246,088)
Mar-19	1,823,816	60,185,930		(14,797,674)
Apr-19	1,823,816	58,362,114		(14,349,259)
May-19	1,823,816	56,538,298		(13,900,845)
Jun-19	1,823,816	54,714,482		(13,452,431)
Jul-19	1,823,816	52,890,666		(13,004,016)
Aug-19	1,823,816	51,066,850		(12,555,602)
Sep-19	1,823,816	49,243,034		(12,107,188)
Oct-19	1,823,816	47,419,218		(11,658,773)
Nov-19	1,823,816	45,595,401		(11,210,359)
Dec-19	1,823,816	43,771,585		(10,761,945)

13-Month Average Deferral Balance	**54,714,482**	**Ref 8.8**
13-Month Average ADIT Balance	**(13,452,431)**	**Ref 8.8**
Annual Amortization	**21,885,793**	**Ref 8.8**

PacifiCorp
California General Rate Case - December 2019
Sum of Accelerated Depreciation Expense and Cost of Removal

	Additions net of Retirements	Balance	Depreciation Existing Rates	Depreciation Accelerated Rates	Total Variance	Breakdown of Variance: Deferred Removal Cost Accrual	Breakdown of Variance: Deferred Plant Accrual
Beg. Bal. - Dec 2014	-	120,044,080					
Jan 2014	-	120,044,080	302,448	4,405,938	4,103,490	1,257,750	2,845,740
Feb 2014	17,841	120,061,921	302,473	4,406,276	4,103,803	1,257,750	2,846,053
Mar 2014	(996,159)	119,065,762	301,140	4,387,946	4,086,806	1,257,750	2,829,056
Apr 2014	(11,112)	119,054,649	299,749	4,368,943	4,069,193	1,257,750	2,811,443
May 2014	(6,264)	119,048,386	299,771	4,369,152	4,069,381	1,257,750	2,811,631
Jun 2014	-	119,048,386	313,029	4,555,815	4,242,786	1,257,750	2,985,036
Jul 2014	-	119,048,386	301,974	4,400,166	4,098,192	1,257,750	2,840,442
Aug 2014	-	119,048,386	301,974	4,400,165	4,098,192	1,257,750	2,840,442
Sep 2014	-	119,048,386	301,974	4,400,166	4,098,192	1,257,750	2,840,442
Oct 2014	-	119,048,386	301,974	4,400,165	4,098,192	1,257,750	2,840,442
Nov 2014	-	119,048,386	301,974	4,400,166	4,098,192	1,257,750	2,840,442
Dec 2014	-	119,048,386	301,974	4,400,165	4,098,192	1,257,750	2,840,442
Jan 2015	-	119,048,386	301,974	4,400,166	4,098,192	1,257,750	2,840,442
Feb 2015	-	119,048,386	301,974	4,400,165	4,098,192	1,257,750	2,840,442
Mar 2015	-	119,048,386	301,974	4,400,166	4,098,192	1,257,750	2,840,442
Apr 2015	-	119,048,386	301,974	4,400,165	4,098,192	1,257,750	2,840,442
Sum of depreciation expense during accelerated period:			4,838,346	70,495,725	**65,657,378**	20,124,000	45,533,378
					Ref. 8.8.1		

California General Rate Case - December 2019
PacifiCorp
Carbon Decommissioning Costs Amortization
Tax Adjustments

Per Books:

SAP A/C	FERC A/C	Description	M #	Dec-19 13-Month Average Balance	Allocation
286901	283	Regulatory Asset - Carbon Plant Decommissioning/Inventory - CA	415.938	19,753	CA
				Ref 8.8	

PacifiCorp
California General Rate Case - December 2019
Deer Creek Mine Closure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Remove base period amortization							
Deer Creek mine amortization	501	1	(21,076,353)	SE	1.490%	(314,096)	8.9.1
Mine contra amortization - CA	501	1	344,725	CA	100.000%	344,725	8.9.1
Mine closure cost amortization - WY	506	1	(3,211,594)	SG	1.580%	(50,757)	8.9.1
Adjustment to Rate Base:							
Remove Base Period Regulatory Asset							
Unrecovered Plant	182M	1	(33,191,094)	SE	1.490%	(494,639)	8.9.1
Unrecovered Plant contra - CA	182M	1	636,789	CA	100.000%	636,789	8.9.1
Closure Costs	182M	1	(53,230,377)	SE	1.490%	(793,280)	8.9.1
Closure Costs contra - CA	182M	1	870,636	CA	100.000%	870,636	8.9.1
UMWA PBOP Settlement	182M	1	(8,323,073)	SO	2.244%	(186,756)	8.9.1
UMWA PBOP Settlement contra - CA	182M	1	127,034	CA	100.000%	127,034	8.9.1
Adjustment to Tax:							
Remove Base Period Sch M, DITEXP, ADIT							
Schedule M Addition	SCHMAT	1	(27,748,150)	SE	1.490%	(413,524)	
Schedule M Addition	SCHMAT	1	(341,954)	SO	2.244%	(7,673)	
Schedule M Deduction	SCHMDT	1	(12,537,417)	SE	1.490%	(186,842)	
Schedule M Deduction	SCHMDT	1	153,468	CA	100.000%	153,468	
Def Income Tax Expense	41110	1	10,530,700	SE	1.490%	156,937	
Def Income Tax Expense	41110	1	129,775	SO	2.244%	2,912	
Def Income Tax Expense	41010	1	(4,758,075)	SE	1.490%	(70,908)	
Def Income Tax Expense	41010	1	58,243	CA	100.000%	58,243	
Accum Def Inc Tax Balance (ADIT)	283	1	74,970,235	SE	1.490%	1,117,264	
Accum Def Inc Tax Balance (ADIT)	190	1	(43,688,849)	SE	1.490%	(651,085)	
Accum Def Inc Tax Balance (ADIT)	283	1	2,658,941	SO	2.244%	59,662	
Accum Def Inc Tax Balance (ADIT)	283	1	(842,163)	CA	100.000%	(842,163)	

Description of Adjustment:

Deer Creek mine was shut down at the end of 2014. Assets were retired or sold in May 2015. This adjustment removes the related regulatory assets and amortization expense from results for 12 months ended June 2017.

PacifiCorp **Page 8.9.1**
California General Rate Case - December 2019
Deer Creek Mine Closure
Deer Creek Expenses and Rate Base in Unadjusted Results

	Allocation Factor			
Amortization Expense	SE	SG	CA	**Ref.**
Amortization of unrecovered plant	21,076,353			**8.9**
California contra amortization of unrecovered plant			(344,725)	**8.9**
Amortization of closure costs		3,211,594		**8.9**

	Allocation Factor			
Regulatory Assets in Rate Base	SE	SO	CA	**Ref.**
Unrecovered Plant	33,191,094			**8.9**
Unrecovered Plant contra			(636,789)	**8.9**
Closure Costs	53,230,377			**8.9**
Closure Costs contra			(870,636)	**8.9**
UMWA Retiree Medical Settlement		8,323,073		**8.9**
UMWA Retiree Medical Settlement contra			(127,034)	**8.9**

PacifiCorp
California General Rate Case - December 2019
Prepaid Pension Net Asset

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Net Prepaid Balance	128	3	-	SO	2.244%	-	8.10.1
Net Prepaid Balance	182M	3	111,648	CA	100.000%	111,648	8.10.1
Net Prepaid Balance	182M	3	1,232,398	OR	0.000%	-	8.10.1
Net Prepaid Balance	182M	3	(280,912)	UT	0.000%	-	8.10.1
Net Prepaid Balance	182M	3	(52,255,136)	SO	2.244%	(1,172,518)	8.10.1
Net Prepaid Balance	2283	3	93,295,119	SO	2.244%	2,093,387	8.10.1
			42,103,117			1,032,517	
Adjustment to Tax:							
ADIT Balances	190	3	(56,854,549)	SO	2.244%	(1,275,721)	8.10.1
ADIT Balances	283	3	79,555,681	SO	2.244%	1,785,097	8.10.1
ADIT Balances	283	3	(475,824)	OR	0.000%	-	8.10.1
ADIT Balances	283	3	(42,801)	CA	100.000%	(42,801)	8.10.1
ADIT Balances	283	3	112,866	UT	0.000%	-	8.10.1
			22,295,374			466,575	

Description of Adjustment:

This adjustment walks forward the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes through the end of the pro forma period. Adding this balance to rate base compensates the Company for costs incurred to finance contributions to its pension and other postretirement welfare plans, which on a net basis, have exceeded net periodic benefit cost recognized under Generally Accepted Accounting Principles (GAAP) Accounting Standards Codification 715 (formerly FAS 87 and 106). This GAAP expense is the basis for recovery and does not capture the costs to finance contributions that may be required in excess of GAAP expense based on the pension plan's funding requirements. Funding requirements differ from GAAP expense as such requirements are set forth by the Employee Retirement Income Security Act (ERISA), including the provisions of the Pension Protection Act of 2006.

PacifiCorp **Page 8.10.1**
General Rate Case - December 2019
Prepaid Pension Asset

FERC Pension Account	Factor	A Actual June 2017 End-of-Period Allocation	B Forecast December 2019 13 Mth. Avg. Allocation	C=B-A Adjustment	Ref
128	SO	-	-	**-**	**8.10**
182M	CA	(111,648)	-	**111,648**	**8.10**
182M	OR	(1,232,398)	-	**1,232,398**	**8.10**
182M	UT	280,912	-	**(280,912)**	**8.10**
182M	SO	515,275,606	463,020,470	**(52,255,136)**	**8.10**
2283	SO	(258,608,503)	(165,313,385)	**93,295,119**	**8.10**
		255,603,968	297,707,085	**$42,103,117**	**8.10**

FERC Tax Account	Factor	Actual June 2017 Year - End Allocation	Forecast December 2019 13 Mth. Avg. Allocation	Adjustment	Ref
190	SO	99,324,923	42,470,374	**(56,854,549)**	**8.10**
283	SO	(195,552,244)	(115,996,563)	**79,555,681**	**8.10**
283	OR	467,707	(8,117)	**(475,824)**	**8.10**
283	CA	42,372	(429)	**(42,801)**	**8.10**
283	UT	(106,610)	6,256	**112,866**	**8.10**
		(95,823,853)	(73,528,479)	**$22,295,374**	**8.10**

Net Prepaid Pension and Other Post Retire in Pro forma Period	$224,178,606

PacifiCorp
California General Rate Case - December 2019
Wind Repowering Project Capital Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Wind Repowering Capital	343	3	228,730,217	SG-W	1.580%	3,614,931	8.11.1
Wind Repowering Retirement	343	3	(253,629,080)	SG-W	1.580%	(4,008,441)	8.11.1
Adjustment to Depreciation Expense:							
Capital Depr. Expense	403OP	3	6,857,025	SG-W	1.580%	108,371	8.11.1
Retirement Depr. Expense	403OP	3	(7,584,143)	SG-W	1.580%	(119,862)	8.11.1
Adjustment to Depreciation Reserve:							
Capital Depr. Reserve	108OP	3	(1,145,416)	SG-W	1.580%	(18,103)	8.11.1
Retirement Depr. Reserve	108OP	3	253,629,080	SG-W	1.580%	4,008,441	8.11.1
Adjustment to Operations & Maintenance Expense:							
Incremental O&M Expense	549	3	3,875,815	SG-W	1.580%	61,255	8.11.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	6,857,025	SG	1.580%	108,371	8.11.3
Schedule M Adjustment	SCHMDT	3	193,400,060	SG	1.580%	3,056,561	8.11.3
Deferred Income Tax Expense	41010	3	45,864,588	SG	1.580%	724,860	8.11.3
Accumulated Def Inc Tax Balance	282	3	(1,203,682)	SG	1.580%	(19,023)	8.11.3
Schedule M Adj - Retirement	SCHMAT	3	(7,584,143)	SG	1.580%	(119,862)	
Schedule M Adj - Retirement	SCHMDT	3	952,700	SG	1.580%	15,057	
Deferred Inc Tax Exp - Retirement	41010	3	2,098,920	SG	1.580%	33,172	
Accum Def Inc Tax Bal - Retirement	282	3	(122,585)	SG	1.580%	(1,937)	

Description of Adjustment:

This adjustment adds the capital additions, gross plant retirements, and incremental operations and maintenance amounts for the wind repowering projects set to occur in the latter half of calendar year 2019. In accordance with accepted utility accounting practices, the retired equipment will be transferred to FERC 108, Accumulated Provision for Depreciation of Electric Utility Plants. Please refer to the direct testimony or Mr. Tim J. Hemstreet for details on the wind repowering projects.

PacifiCorp
California General Rate Case - December 2019
Repowering Project Capital Additions Adjustment

WIND REPOWERING CAPITAL ADDITIONS

Electric Plant in Service

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	343	SG-W	-	-	-	-	-	-	-	145,737,921	145,737,921	145,737,921	602,278,461	967,000,300	967,000,300

Depreciation Expense*

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	403OP	SG-W	-	-	-	-	-	-	-	200,669	401,338	401,338	1,029,956	2,160,766	2,662,958

Depreciation Reserve

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	108OP	SG-W	-	-		-	-	-	-	(200,669)	(602,007)	(1,003,345)	(2,033,301)	(4,194,067)	(6,857,025)

**Composite Depreciation Rate* *3.305%*

	End of Period Jun 2017	13 Mon Avg. Dec 2019	12 Months Ending Dec 2019	Adjustment	
343	-	228,730,217		**228,730,217**	**Ref. 8.11**
403OP	-		6,857,025	**6,857,025**	**Ref. 8.11**
108OP	-	(1,145,416)		**(1,145,416)**	**Ref. 8.11**

WIND REPOWERING RETIREMENTS

Electric Plant in Service

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	343	SG-W	-	-	-	-	-	-	-	(158,487,528)	(158,487,528)	(158,487,528)	(649,127,946)	(1,086,293,754)	(1,086,293,754)

Depreciation Expense*

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	403OP	SG-W	-	-	-	-	-	-	-	(218,224)	(436,448)	(436,448)	(1,112,019)	(2,389,531)	(2,991,472)

Depreciation Reserve

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	108OP	SG-W	-	-	-	-	-	-	-	158,487,528	158,487,528	158,487,528	649,127,946	1,086,293,754	1,086,293,754

**Composite Depreciation Rate* *3.305%*

	End of Period Jun 2017	13 Mon Avg. Dec 2019	12 Months Ending Dec 2019	Adjustment	
343	-	(253,629,080)		**(253,629,080)**	**Ref. 8.11**
403OP	-		(7,584,143)	**(7,584,143)**	**Ref. 8.11**
108OP	-	253,629,080		**253,629,080**	**Ref. 8.11**

PacifiCorp
California General Rate Case - December 2019
Repowering Project Capital Additions Adjustment

Project	Date	Project Capital Amount	Gross Plant Retirement Amount	Incremental O&M
Seven Mile Hill 1	7/1/2019	121,627,804	131,382,281	981,940
Seven Mile Hill 2	7/1/2019	24,110,117	27,105,247	193,412
Glenrock 1*	10/1/2019	106,512,153	116,952,332	630,050
Glenrock 3	10/1/2019	36,486,686	41,256,566	248,201
Goodnoe Hills	10/1/2019	104,050,350	135,844,803	43,880
Rolling Hills	10/1/2019	87,392,779	89,570,657	630,050
Leaning Juniper	10/1/2019	122,098,572	107,016,060	-
High Plains*	11/1/2019	119,510,354	145,932,412	473,255
McFadden Ridge	11/1/2019	34,455,284	37,402,088	136,240
Marengo 1*	11/1/2019	140,398,920	167,445,463	359,192
Marengo 2	11/1/2019	70,357,281	86,385,845	179,596
		967,000,300	1,086,293,754	**3,875,815**
				Ref 8.11

*Retirement Includes Common Plant

PacifiCorp
Wind Repowering Project Capital Additions Adjustment
Tax Summary

	Capital Additions	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Def Inc Tax Exp	282 ADIT 13 MA Balance
Leaning Juniper	122,098,572	840,598	24,419,714	5,797,303	(100,661)
Goodnoe Hills	104,050,350	716,343	20,810,070	4,940,364	(85,781)
Marengo I	140,398,920	579,953	28,079,784	6,761,273	(44,483)
Marengo II	70,357,281	290,628	14,071,456	3,388,237	(22,292)
Glenrock I	106,512,153	733,292	21,302,431	5,057,252	(87,811)
Glenrock III	36,486,686	251,195	7,297,337	1,732,407	(30,080)
Rolling Hills	87,392,779	601,663	17,478,556	4,149,454	(72,048)
Seven Mile Hill I	121,627,804	1,842,186	24,325,561	5,527,897	(593,995)
Seven Mile Hill II	24,110,117	365,173	4,822,023	1,095,788	(117,747)
High Plains	119,510,354	493,668	23,902,071	5,755,330	(37,865)
McFadden Ridge	34,455,284	142,326	6,891,057	1,659,283	(10,917)
Total	967,000,300	6,857,025	193,400,060	45,864,588	(1,203,682)
	Ref 8.11.2	**Ref 8.11.1**	**Ref 8.11**	**Ref 8.11**	**Ref 8.11**

PacifiCorp
California General Rate Case - December 2019
Wind Repowering Capital Additions Annualization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Wind Repowering Capital	343	3	738,928,468	SG-W	1.580%	11,678,280	8.12.2
Wind Repowering Retirement	343	3	(832,664,674)	SG-W	1.580%	(13,159,719)	8.12.2
Adjustment to Depreciation Expense:							
Capital Depr. Expense	403OP	3	25,119,681	SG-W	1.580%	397,000	8.12.2
Retirement Depr. Expense	403OP	3	(28,313,522)	SG-W	1.580%	(447,477)	8.12.2
Adjustment to Depreciation Reserve:							
Capital Depr. Reserve	108OP	3	(19,030,930)	SG-W	1.580%	(300,771)	8.12.2
Retirement Depr. Reserve	108OP	3	832,664,674	SG-W	1.580%	13,159,719	8.12.2
Adjustment to Operations & Maintenance Expense:							
Incremental O&M Expense	549	3	7,841,202	SG-W	1.580%	123,925	8.12.3
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	25,119,681	SG	1.580%	397,000	8.12.4
Schedule M Adjustment	SCHMDT	3	159,904,375	SG	1.580%	2,527,184	8.12.4
Deferred Income Tax Expense	41010	3	33,138,975	SG	1.580%	523,740	8.12.4
Accumulated Def Inc Tax Balance	282	3	(3,230,070)	SG	1.580%	(51,049)	8.12.4
Schedule M Adj - Retirement	SCHMAT	3	(28,313,522)	SG	1.580%	(447,477)	
Schedule M Adj - Retirement	SCHMDT	3	(873,306)	SG	1.580%	(13,802)	
Deferred Inc Tax Exp - Retirement	41010	3	6,746,616	SG	1.580%	106,626	
Accum Def Inc Tax Bal - Retirement	282	3	(166,278)	SG	1.580%	(2,628)	

Description of Adjustment:

This adjustment annualizes the Wind Repowering Project amounts added into results in Adjustment 8.11 to reflect a full year's balance in base rates on a thirteen-month average basis.

PacifiCorp
California General Rate Case - December 2019
Wind Repowering Capital Additions Annualization

WIND REPOWERING CAPITAL ADDITIONS

Electric Plant in Service

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	343	SG-W	-	-	-	-	-	-	-	145,737,921	145,737,921	145,737,921	802,278,461	967,000,300	967,000,300

Depreciation Expense*

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	403OP	SG-W	-	-	-	-	-	-	-	200,669	401,338	401,338	1,029,956	2,160,766	2,662,958

Depreciation Reserve

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	108OP	SG-W	-	-		-	-	-	-	(200,669)	(602,007)	(1,003,345)	(2,033,301)	(4,194,067)	(6,857,025)

**Composite Depreciation Rate* *3.305%*

WIND REPOWERING RETIREMENTS

Electric Plant in Service

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	343	SG-W	-	-	-	-	-	-	-	(158,487,528)	(158,487,528)	(158,487,528)	(649,127,946)	(1,086,293,754)	(1,086,293,754)

Depreciation Expense*

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	403OP	SG-W	-	-	-	-	-	-	-	(218,224)	(436,448)	(436,448)	(1,112,019)	(2,389,531)	(2,991,472)

Depreciation Reserve

	Account	Factor	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Other Plant Wind	108OP	SG-W	-	-		-	-	-	-	158,487,528	158,487,528	158,487,528	649,127,946	1,086,293,754	1,086,293,754

**Composite Depreciation Rate* *3.305%*

PacifiCorp
California General Rate Case - December 2019
Wind Repowering Capital Additions Annualization

WIND REPOWERING CAPITAL ADDITIONS

Electric Plant in Service

	Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Other Plant Wind	343	SG-W	967,000,300	967,000,300	967,000,300	967,000,300	967,000,300	967,000,300	968,712,101	968,712,101	968,712,101	968,712,101	968,712,101

Depreciation Expense*

	Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Other Plant Wind	403OP	SG-W	2,662,958	2,662,958	2,662,958	2,662,958	2,662,958	2,662,958	2,665,315	2,667,672	2,667,672	2,667,672	2,667,672

Depreciation Reserve

	Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Other Plant Wind	108OP	SG-W	(9,519,983)	(12,182,941)	(14,845,898)	(17,508,856)	(20,171,814)	(22,834,772)	(25,500,086)	(28,167,758)	(30,835,430)	(33,503,102)	(36,170,773)

**Composite Depreciation Rate* *3.305%*

	13 Mon Avg. Dec 2019	13 Mon Avg. Nov 2020	12 Mon Ending Dec 2019	12 Mon Ending Nov 2020	Adjustment	
343	228,730,217	967,658,685			**738,928,468**	**Ref. 8.12**
403OP*			6,857,025	31,976,706	**25,119,681**	**Ref. 8.12**
108OP	(1,145,416)	(20,176,347)			**(19,030,930)**	**Ref. 8.12**
	Ref 8.11.1		**Ref 8.11.1**			

WIND REPOWERING RETIREMENTS

Electric Plant in Service

	Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Other Plant Wind	343	SG-W	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)	(1,086,293,754)

Depreciation Expense*

	Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Other Plant Wind	403OP	SG-W	(2,991,472)	(2,991,472)	(2,991,472)	(2,991,472)	(2,991,472)	(2,991,472)	(2,991,472)	(2,991,472)	(2,991,472)	(2,991,472)	(2,991,472)

Depreciation Reserve

	Account	Factor	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Other Plant Wind	108OP	SG-W	1,086,293,754	1,086,293,754	1,086,293,754	1,086,293,754	1,086,293,754	1,086,293,754	1,086,293,754	1,086,293,754	1,086,293,754	1,086,293,754	1,086,293,754

**Composite Depreciation Rate* *3.305%*

	13 Mon Avg. Dec 2019	13 Mon Avg. Nov 2020	12 Mon Ending Dec 2019	12 Mon Ending Nov 2020	Adjustment	
343	(253,629,080)	(1,086,293,754)			**(832,664,674)**	**Ref. 8.12**
403OP*			(7,584,143)	(35,897,665)	**(28,313,522)**	**Ref. 8.12**
108OP	253,629,080	1,086,293,754			**832,664,674**	**Ref. 8.12**
	Ref 8.11.1		**Ref 8.11.1**			

PacifiCorp
California General Rate Case - December 2019
Wind Repowering Capital Additions Annualization

Project	Date	Project Capital Amount at In-Service	Project Capital Amount at Nov-20	Gross Plant Retirement Amount	Incremental O&M Dec-19	Incremental O&M Nov-20	Incremental O&M Adjustment
Seven Mile Hill 1	7/1/2019	121,627,804	121,759,497	131,382,281	981,940	1,466,019	484,079
Seven Mile Hill 2	7/1/2019	24,110,117	24,136,056	27,105,247	193,412	288,761	95,349
Glenrock 1*	10/1/2019	106,512,153	106,643,846	116,952,332	630,050	1,520,227	890,177
Glenrock 3	10/1/2019	36,486,686	36,538,565	41,256,566	248,201	598,877	350,676
Goodnoe Hills	10/1/2019	104,050,350	104,451,590	135,844,803	43,880	268,803	224,923
Rolling Hills	10/1/2019	87,392,779	87,524,472	89,570,657	630,050	1,520,227	890,177
Leaning Juniper	10/1/2019	122,098,572	122,341,833	107,016,060	-	163,839	163,839
High Plains*	11/1/2019	119,510,354	119,642,047	145,932,412	473,255	1,643,369	1,170,114
McFadden Ridge	11/1/2019	34,455,284	34,493,196	37,402,088	136,240	474,022	337,782
Marengo 1*	11/1/2019	140,398,920	140,682,120	167,445,463	359,192	2,504,172	2,144,980
Marengo 2	11/1/2019	70,357,281	70,498,881	86,385,845	179,596	1,268,701	1,089,105
		967,000,300	968,712,101	1,086,293,754	3,875,815	11,717,017	**7,841,202**

Ref. 8.12

*Retirement Includes Common Plant

PacifiCorp
California General Rate Case - December 2019
Wind Repowering Capital Additions Annualization
Tax Summary

	Capital Additions	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Def Inc Tax Exp	282 ADIT 13-Mos. Avg.
Twelve Months Ended December 31, 2019:					
Leaning Juniper	122,098,572	840,597	24,419,714	5,797,303	(100,661)
Goodnoe Hills	104,050,350	716,342	20,810,070	4,940,365	(85,781)
Marengo I	140,398,920	579,953	28,079,784	6,761,273	(44,483)
Marengo II	70,357,281	290,628	14,071,456	3,388,237	(22,292)
Glenrock I	106,512,153	733,292	21,302,431	5,057,252	(87,811)
Glenrock III	36,486,686	251,195	7,297,337	1,732,407	(30,080)
Rolling Hills	87,392,779	601,663	17,478,556	4,149,454	(72,048)
Seven Mile Hill I	121,627,804	1,842,187	24,325,561	5,527,897	(593,995)
Seven Mile Hill II	24,110,117	365,174	4,822,023	1,095,788	(117,747)
High Plains	119,510,354	493,668	23,902,071	5,755,330	(37,865)
McFadden Ridge	34,455,284	142,326	6,891,057	1,659,283	(10,917)
Total	967,000,300	6,857,025	193,400,060	45,864,589	(1,203,681)
	Ref 8.12.1				
Twelve Months Ended November 30, 2020:					
Leaning Juniper	122,341,833	4,037,883	44,000,083	9,825,346	(490,515)
Goodnoe Hills	104,451,590	3,443,417	37,531,686	8,381,146	(418,009)
Marengo I	140,682,120	4,643,131	55,275,494	12,448,777	(289,143)
Marengo II	70,498,881	2,326,780	27,699,823	6,238,369	(144,896)
Glenrock I	106,643,846	3,521,434	38,368,520	8,567,714	(427,899)
Glenrock III	36,538,565	1,206,381	13,144,717	2,935,231	(146,581)
Rolling Hills	87,524,472	2,889,614	31,485,545	7,030,767	(351,089)
Seven Mile Hill I	121,759,497	4,020,946	37,728,764	8,287,606	(1,542,726)
Seven Mile Hill II	24,136,056	797,065	7,478,891	1,642,834	(305,812)
High Plains	119,642,047	3,950,974	47,031,550	10,592,049	(246,124)
McFadden Ridge	34,493,196	1,139,081	13,559,362	3,053,725	(70,958)
Total	968,712,101	31,976,706	353,304,435	79,003,564	(4,433,751)
	Ref 8.12.2				
Incremental Change:					
Leaning Juniper	243,261	3,197,286	19,580,369	4,028,043	(389,854)
Goodnoe Hills	401,240	2,727,075	16,721,616	3,440,781	(332,227)
Marengo I	283,200	4,063,178	27,195,710	5,687,504	(244,659)
Marengo II	141,600	2,036,152	13,628,367	2,850,132	(122,605)
Glenrock I	131,693	2,788,142	17,066,089	3,510,462	(340,088)
Glenrock III	51,879	955,186	5,847,380	1,202,824	(116,500)
Rolling Hills	131,693	2,287,951	14,006,989	2,881,313	(279,040)
Seven Mile Hill I	131,693	2,178,759	13,403,203	2,759,709	(948,731)
Seven Mile Hill II	25,939	431,891	2,656,868	547,046	(188,066)
High Plains	131,693	3,457,306	23,129,479	4,836,719	(208,259)
McFadden Ridge	37,912	996,755	6,668,305	1,394,442	(60,042)
Total	**1,711,801**	**25,119,681**	**159,904,375**	**33,138,975**	**(3,230,070)**
		Ref 8.12	**Ref 8.12**	**Ref 8.12**	**Ref 8.12**

9. ALLOCATION FACTORS

PacifiCorp
California General Rate Case - December 2019
Pro Forma Factors

PacifiCorp
California General Rate Case - December 2019
Pro Forma Factors

13 MONTH AVERAGE FACTORS	2017 PROTOCOL										
DESCRIPTION	FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REG	Ref #
California	CA	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Oregon	OR	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Washington	WA	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Utah	UT	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Idaho	ID	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Wyoming	WY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	Situs
FERC	FERC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	Situs
System Energy	SE	1.4903%	25.3224%	7.5764%	42.3479%	6.5366%	16.6865%	0.0399%	0.0000%	0.0000%	9.4
System Capacity	SC	1.6105%	27.1915%	8.1628%	42.5549%	5.8424%	14.6031%	0.0348%	0.0000%	0.0000%	9.3
System Generation	SG	1.5804%	26.7242%	8.0162%	42.5032%	6.0160%	15.1240%	0.0360%	0.0000%	0.0000%	9.4
System Generation - Cholla Transaction	SGCT	1.5810%	26.7338%	8.0191%	42.5185%	6.0181%	15.1294%	0.0000%	0.0000%	0.0000%	9.4
Division Generation - Utah	DGU	0.0000%	0.0000%	0.0000%	82.9139%	11.7358%	5.2801%	0.0703%	0.0000%	0.0000%	9.4
Division Generation - Pacific	DGP	3.2427%	54.8322%	16.4475%	0.0000%	0.0000%	25.4776%	0.0000%	0.0000%	0.0000%	9.4
System Overhead	SO	2.2438%	28.0355%	7.7782%	42.1962%	5.8256%	13.8951%	0.0255%	0.0000%	0.0000%	9.7
System Net Plant	SNP	2.0352%	27.0205%	7.5415%	43.4997%	5.8611%	14.0054%	0.0268%	0.0099%	0.0000%	9.7
Division Net Plant Distribution	SNPD	3.3699%	27.1691%	6.2530%	47.6675%	5.1715%	10.3690%	0.0000%	0.0000%	0.0000%	9.7
Gross Plant - System	GPS	2.2438%	28.0355%	7.7782%	42.1962%	5.8256%	13.8951%	0.0255%	0.0000%	0.0000%	9.7
Trojan Decommissioning Allocator	TROJD	1.5643%	26.4736%	7.9376%	42.4754%	6.1090%	15.4032%	0.0367%	0.0000%	0.0000%	9.8
Trojan Plant Allocator	TROJP	1.5667%	26.5113%	7.9494%	42.4796%	6.0951%	15.3613%	0.0366%	0.0000%	0.0000%	9.7
Bad Debt Expense	BADDEBT	4.5611%	41.6899%	11.7347%	32.3902%	2.8141%	6.8099%	0.0000%	0.0000%	0.0000%	9.8
Customer Number - System	CN	2.4607%	31.5575%	7.0809%	47.2973%	4.1302%	7.4733%	0.0000%	0.0000%	0.0000%	9.8
Accumulated Investment Tax Credit 1986	CIAC	3.3699%	27.1691%	6.2530%	47.6675%	5.1715%	10.3690%	0.0000%	0.0000%	0.0000%	9.8
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
DIT Balance	DITBAL	2.1566%	25.9543%	6.1749%	44.1168%	5.6255%	14.1864%	0.2457%	0.0000%	1.5399%	9.9
Tax Depreciation	TAXDEPR	2.1450%	26.6485%	6.6416%	44.1437%	5.6967%	13.7748%	0.0000%	0.9497%	0.0000%	9.9
SCHMAT Depreciation Expense	SCHMDEXP	2.0253%	27.3545%	7.9252%	42.2239%	5.8945%	14.5475%	0.0290%	0.0000%	0.0000%	9.9

PacifiCorp
California General Rate Case - December 2019
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-19	156.6	2,662.2	831.9	1,046.4	3,214.6	469.3	222.2	3.3	8,606.5
Feb-19	143.5	2,467.6	687.5	1,019.5	3,213.4	450.8	222.7	3.1	8,208.1
Mar-19	140.8	2,350.6	659.2	988.8	3,112.4	436.2	217.0	2.7	7,907.7
Apr-19	126.7	2,198.2	590.2	942.0	2,878.9	433.6	216.1	2.5	7,388.2
May-19	114.5	1,853.2	551.0	947.6	3,519.2	506.5	210.3	2.5	7,704.8
Jun-19	134.9	2,032.2	667.5	1,016.7	4,017.9	505.2	209.0	3.0	8,586.5
Jul-19	143.7	2,316.9	733.1	1,048.0	4,278.4	603.0	208.8	3.2	9,335.1
Aug-19	138.1	2,408.0	726.8	1,006.6	4,167.5	518.3	204.8	3.0	9,173.1
Sep-19	121.5	2,135.0	641.1	960.9	3,899.0	516.0	204.9	2.9	8,481.3
Oct-19	121.6	2,150.3	654.2	980.4	3,201.6	445.2	209.4	2.5	7,765.2
Nov-19	126.8	2,217.4	690.4	1,021.4	3,492.1	465.9	213.7	2.8	8,230.5
Dec-19	142.3	2,406.3	731.7	1,073.7	3,570.1	493.8	215.8	3.3	8,637.1
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,610.9	27,198.0	8,164.7	12,051.9	42,565.2	5,843.8	2,554.8	34.8	100,024.0
Juris % by Division	3.2858%	55.4773%	16.6541%	24.5829%	83.4635%	11.4588%	5.0095%	0.0682%	200.00%
System Capacity Factor (SC)	1.6105%	27.1915%	8.1628%	12.0490%	42.5549%	5.8424%	2.5542%	0.0348%	100.00%

PacifiCorp
California General Rate Case - December 2019
ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-19	80,200	1,416,960	439,120	720,630	2,151,250	305,510	165,480	2,302	5,281,452
Feb-19	67,760	1,229,830	364,130	646,570	1,876,980	265,120	149,800	1,910	4,602,100
Mar-19	70,040	1,276,880	359,960	674,880	1,948,020	275,900	161,700	1,914	4,769,294
Apr-19	68,200	1,175,830	327,100	643,930	1,836,845	274,070	155,650	1,771	4,483,396
May-19	74,300	1,164,070	331,540	647,960	1,970,963	329,720	156,780	1,737	4,677,070
Jun-19	77,860	1,151,890	336,940	632,820	2,109,046	401,000	150,860	2,032	4,862,448
Jul-19	83,680	1,286,310	389,180	681,070	2,504,265	487,660	155,860	2,158	5,590,183
Aug-19	79,040	1,264,800	386,520	672,110	2,414,091	386,220	152,980	2,052	5,357,812
Sep-19	68,080	1,141,720	348,230	633,580	2,061,083	298,640	147,860	1,764	4,700,957
Oct-19	63,970	1,165,610	360,120	652,900	1,950,865	281,620	155,740	1,746	4,632,571
Nov-19	66,970	1,243,430	384,420	662,070	2,001,285	257,030	153,900	1,873	4,770,977
Dec-19	79,320	1,425,550	443,630	711,090	2,165,024	294,820	160,550	2,286	5,282,270
Load Curtailment	0	0	0	0	0	0	0	0	0
Total	879,420	14,942,880	4,470,890	7,979,610	24,989,715	3,857,310	1,867,160	23,547	59,010,531
System Energy Factor (SE)	1.4903%	25.3224%	7.5764%	13.5223%	42.3479%	6.5366%	3.1641%	0.0399%	100.00%
System Generation Factor (SG)	1.5804%	26.7242%	8.0162%	12.4173%	42.5032%	6.0160%	2.7067%	0.0360%	100.00%
System Generation - Cholla Transaction (SGCT)	1.5810%	26.7338%	8.0191%	12.4218%	42.5185%	6.0181%	2.7076%	0.0000%	100.00%
Divisional Generation - Pacific (DGP)	3.2427%	54.8322%	16.4475%	25.4776%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah (DGU)	0.0000%	0.0000%	0.0000%	0.0000%	82.9139%	11.7358%	5.2801%	0.0703%	100.00%

PacifiCorp
California General Rate Case - December 2019
Pro Forma Factors

Coincident Peaks:
Forecast:

Year	Month	Day	Hour	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2019	1	10	8	156.6	469.3	2,662.2	3,270.8	831.9	1,046.4	222.2	40.4	8,699.8
2019	2	5	8	143.5	450.8	2,467.6	3,177.4	687.5	1,019.5	222.7	39.0	8,208.1
2019	3	7	8	140.8	436.2	2,350.6	3,077.8	659.2	988.8	217.0	37.4	7,907.7
2019	4	3	7	126.7	433.6	2,198.2	2,843.4	590.2	942.0	216.1	38.0	7,388.2
2019	5	14	15	114.5	506.5	1,853.2	3,481.6	551.0	947.6	210.3	40.0	7,704.8
2019	6	20	16	134.9	675.2	2,033.2	4,207.7	667.5	1,016.7	209.0	41.8	8,986.0
2019	7	15	16	143.7	749.0	2,317.9	4,469.9	733.1	1,048.0	208.8	41.7	9,712.1
2019	8	22	16	138.1	597.3	2,409.0	4,354.7	726.8	1,006.6	204.8	41.7	9,479.0
2019	9	5	16	121.5	516.0	2,135.0	3,960.0	641.1	960.9	204.9	41.6	8,581.1
2019	10	31	8	121.6	445.2	2,150.3	3,167.6	654.2	980.4	209.4	36.6	7,765.2
2019	11	20	18	126.8	465.9	2,217.4	3,456.1	690.4	1,021.4	213.7	38.8	8,230.5
2019	12	11	18	142.3	493.8	2,406.3	3,635.7	731.7	1,073.7	215.8	38.7	8,738.0
Total 12 CP				1,610.9	6,238.8	27,201.0	43,102.7	8,164.7	12,051.9	2,554.8	475.8	101,400.6

(+)

Add: Reallocate NTUA Resolute

Year	Month	Day	Hour	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2019	1	10	8				37.1					37.1
2019	2	5	8				36.0					36.0
2019	3	7	8				34.7					34.7
2019	4	3	7				35.5					35.5
2019	5	14	15				37.5					37.5
2019	6	20	16				38.8					38.8
2019	7	15	16				38.5					38.5
2019	8	22	16				38.7					38.7
2019	9	5	16				38.8					38.8
2019	10	31	8				34.1					34.1
2019	11	20	18				36.0					36.0
2019	12	11	18				35.4					35.4
Total 12 CP				-	-	-	441.1	-	-	-	-	441.1

(-)

Subtract: Irrigation Load Control (ID, UT,OR), UT Cool Keeper, MagCorp Buy-through (UT) - Grossed up for Line Losses, and Reallocate NTUA Resolute

Year	Month	Day	Hour	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2019	1	10	8		-	-	93.3				37.1	130.4
2019	2	5	8		-	-	-				36.0	36.0
2019	3	7	8		-	-	-				34.7	34.7
2019	4	3	7		-	-	-				35.5	35.5
2019	5	14	15		-	-	-				37.5	37.5
2019	6	20	16		170.0	1.0	228.6				38.8	438.3
2019	7	15	16		146.0	1.0	230.0				38.5	415.6
2019	8	22	16		79.0	1.0	225.9				38.7	344.6
2019	9	5	16		-	-	99.8				38.8	138.6
2019	10	31	8		-	-	-				34.1	34.1
2019	11	20	18		-	-	-				36.0	36.0
2019	12	11	18		-	-	101.0				35.4	136.4
Total 12 CP				-	395.0	3.0	978.6	-	-	-	441.1	1,817.7

(=)

12 CP for Input:

Year	Month	Day	Hour	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2019	1	10	8	156.6	469.3	2,662.2	3,214.6	831.9	1,046.4	222.2	3.3	8,606.5
2019	2	5	8	143.5	450.8	2,467.6	3,213.4	687.5	1,019.5	222.7	3.1	8,208.1
2019	3	7	8	140.8	436.2	2,350.6	3,112.4	659.2	988.8	217.0	2.7	7,907.7
2019	4	3	7	126.7	433.6	2,198.2	2,878.9	590.2	942.0	216.1	2.5	7,388.2
2019	5	14	15	114.5	506.5	1,853.2	3,519.2	551.0	947.6	210.3	2.5	7,704.8
2019	6	20	16	134.9	505.2	2,032.2	4,017.9	667.5	1,016.7	209.0	3.0	8,586.5
2019	7	15	16	143.7	603.0	2,316.9	4,278.4	733.1	1,048.0	208.8	3.2	9,335.1
2019	8	22	16	138.1	518.3	2,408.0	4,167.5	726.8	1,006.6	204.8	3.0	9,173.1
2019	9	5	16	121.5	516.0	2,135.0	3,899.0	641.1	960.9	204.9	2.9	8,481.3
2019	10	31	8	121.6	445.2	2,150.3	3,201.6	654.2	980.4	209.4	2.5	7,765.2
2019	11	20	18	126.8	465.9	2,217.4	3,492.1	690.4	1,021.4	213.7	2.8	8,230.5
2019	12	11	18	142.3	493.8	2,406.3	3,570.1	731.7	1,073.7	215.8	3.3	8,637.1
Total 12 CP				1,610.9	5,843.8	27,198.0	42,565.2	8,164.7	12,051.9	2,554.8	34.8	100,024.0
System Capacity Factor				1.6105%	5.8424%	27.1915%	42.5549%	8.1628%	12.0490%	2.5542%	0.0348%	100.0000%

PacifiCorp
California General Rate Case - December 2019

December 2019 Forecast

Energy:
Forecast:

Year	Month	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2019	1	80,200	305,510	1,416,960	2,132,190	439,120	720,630	165,480	28,204	5,288,294
2019	2	67,760	265,120	1,229,830	1,854,640	364,130	646,570	149,800	24,250	4,602,100
2019	3	70,040	275,900	1,276,880	1,923,340	359,960	674,880	161,700	26,594	4,769,294
2019	4	68,200	274,070	1,175,830	1,812,000	327,100	643,930	155,650	26,616	4,483,396
2019	5	74,300	329,720	1,164,070	1,944,970	331,540	647,960	156,780	27,730	4,677,070
2019	6	77,860	401,000	1,151,890	2,089,410	336,940	632,820	150,860	27,925	4,868,705
2019	7	83,680	487,660	1,286,310	2,483,270	389,180	681,070	155,860	28,143	5,595,173
2019	8	79,040	386,220	1,264,800	2,394,250	386,520	672,110	152,980	28,183	5,364,103
2019	9	68,080	298,640	1,141,720	2,039,420	348,230	633,580	147,860	25,748	4,703,278
2019	10	63,970	281,620	1,165,610	1,926,740	360,120	652,900	155,740	25,871	4,632,571
2019	11	66,970	257,030	1,243,430	1,977,230	384,420	662,070	153,900	25,927	4,770,977
2019	12	79,320	294,820	1,425,550	2,147,960	443,630	711,090	160,550	27,173	5,290,093
	Total Energy	879,420	3,857,310	14,942,880	24,725,420	4,470,890	7,979,610	1,867,160	322,364	59,045,054

(+)

Add: Reallocate NTUA Resolute (UT)

Year	Month	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2019	1				25,902					25,902
2019	2				22,340					22,340
2019	3				24,680					24,680
2019	4				24,845					24,845
2019	5				25,993					25,993
2019	6				25,894					25,894
2019	7				25,985					25,985
2019	8				26,131					26,131
2019	9				23,983					23,983
2019	10				24,125					24,125
2019	11				24,055					24,055
2019	12				24,887					24,887
	Total Energy	-	-	-	298,818	-	-	-	-	298,818

(-)

Subtract: MagCorp Buy-through (UT) - Grossed up for Line Losses, and Reallocate NTUA Resolute (FERC)

Year	Month	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2019	1				6,842				25,902	32,743
2019	2				-				22,340	22,340
2019	3				-				24,680	24,680
2019	4				-				24,845	24,845
2019	5				-				25,993	25,993
2019	6				6,257				25,894	32,151
2019	7				4,990				25,985	30,975
2019	8				6,291				26,131	32,422
2019	9				2,321				23,983	26,304
2019	10				-				24,125	24,125
2019	11				-				24,055	24,055
2019	12				7,823				24,887	32,709
	Total Energy	-	-	-	34,523	-	-	-	298,818	333,341

(=)

Energy for Input:

Year	Month	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2019	1	80,200	305,510	1,416,960	2,151,250	439,120	720,630	165,480	2,302	5,281,452
2019	2	67,760	265,120	1,229,830	1,876,980	364,130	646,570	149,800	1,910	4,602,100
2019	3	70,040	275,900	1,276,880	1,948,020	359,960	674,880	161,700	1,914	4,769,294
2019	4	68,200	274,070	1,175,830	1,836,845	327,100	643,930	155,650	1,771	4,483,396
2019	5	74,300	329,720	1,164,070	1,970,963	331,540	647,960	156,780	1,737	4,677,070
2019	6	77,860	401,000	1,151,890	2,109,046	336,940	632,820	150,860	2,032	4,862,448
2019	7	83,680	487,660	1,286,310	2,504,265	389,180	681,070	155,860	2,158	5,590,183
2019	8	79,040	386,220	1,264,800	2,414,091	386,520	672,110	152,980	2,052	5,357,812
2019	9	68,080	298,640	1,141,720	2,061,083	348,230	633,580	147,860	1,764	4,700,957
2019	10	63,970	281,620	1,165,610	1,950,865	360,120	652,900	155,740	1,746	4,632,571
2019	11	66,970	257,030	1,243,430	2,001,285	384,420	662,070	153,900	1,873	4,770,977
2019	12	79,320	294,820	1,425,550	2,165,024	443,630	711,090	160,550	2,286	5,282,270
	Total Energy	879,420	3,857,310	14,942,880	24,989,715	4,470,890	7,979,610	1,867,160	23,547	59,010,531
System Energy Factor		1.4903%	6.5366%	25.3224%	42.3479%	7.5764%	13.5223%	3.1641%	0.0399%	100.000%
System Generation Factor		1.5804%	6.0160%	26.7242%	42.5032%	8.0162%	12.4173%	2.7067%	0.0360%	100.000%

PacifiCorp
California General Rate Case - December 2019
13 Month Average Factors
Calculation of Allocation Factors - 2017 Protocol

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Regulated
GROSS PLANT :												
PRODUCTION PLANT		12,192,497,385	192,693,242	3,258,401,859	977,368,345	1,513,971,977	5,182,167,166	733,493,705	330,006,490	4,394,600	0	0
TRANSMISSION PLANT		6,460,757,453	102,108,036	1,726,585,492	517,906,911	802,252,859	2,746,027,331	388,677,882	174,870,245	2,328,696	0	0
DISTRIBUTION PLANT		7,182,561,144	282,349,459	2,211,049,509	516,991,343	634,619,455	3,037,636,609	370,706,776	129,207,993	0	0	0
GENERAL PLANT		1,400,882,113	34,589,505	429,855,662	103,299,426	167,189,701	540,429,438	90,441,282	34,848,956	228,143	0	0
INTANGIBLE PLANT		854,972,841	18,590,023	249,749,867	69,472,342	96,794,422	347,346,853	53,198,208	19,600,977	220,148	0	0
TOTAL GROSS PLANT		28,091,670,936	630,330,265	7,875,642,389	2,185,038,367	3,214,828,414	11,853,607,398	1,636,517,853	688,534,662	7,171,588	0	0
GPS												
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.2438%	28.0355%	7.7782%	11.4441%	42.1962%	5.8256%	2.4510%	0.0255%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT		(3,786,521,307)	(60,064,313)	(1,015,651,424)	(304,654,993)	(470,046,149)	(1,606,305,201)	(227,389,256)	(102,866,156)	(1,369,839)	1,826,024	0
TRANSMISSION PLANT		(1,815,908,105)	(28,699,237)	(485,286,843)	(145,566,733)	(225,487,101)	(771,818,680)	(109,244,670)	(49,150,320)	(654,521)	0	0
DISTRIBUTION PLANT		(2,995,181,105)	(141,237,683)	(1,073,375,138)	(255,154,983)	(275,722,065)	(1,041,619,003)	(154,157,821)	(53,914,411)	0	0	0
GENERAL PLANT		(502,551,148)	(12,903,903)	(153,398,534)	(44,251,986)	(57,128,185)	(190,566,269)	(32,046,852)	(12,183,857)	(71,561)	0	0
INTANGIBLE PLANT		(558,447,791)	(12,284,084)	(167,228,426)	(45,274,234)	(62,687,525)	(224,974,434)	(33,306,766)	(12,556,356)	(135,967)	0	0
		(9,658,609,457)	(255,189,221)	(2,894,940,365)	(794,902,930)	(1,091,071,025)	(3,835,283,587)	(556,145,365)	(230,671,101)	(2,231,887)	1,826,024	0
NET PLANT		18,433,061,480	375,141,044	4,980,702,024	1,390,135,438	2,123,757,389	8,018,323,811	1,080,372,488	457,863,561	4,939,702	1,826,024	0
SNP												
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	2.0352%	27.0205%	7.5415%	11.5215%	43.4997%	5.8611%	2.4839%	0.0268%	0.0099%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)		27,398,548,135	614,777,745	7,681,321,897	2,131,125,593	3,135,507,007	11,561,136,168	1,596,139,057	671,546,029	6,994,639	0	0
SO												
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.2438%	28.0355%	7.7782%	11.4441%	42.1962%	5.8256%	2.4510%	0.0255%	0.0000%	0.0000%
DISTRIBUTION :												
DISTRIBUTION PLANT - PACIFIC POWER												
	S	7,182,561,144	282,349,459	2,211,049,509	516,991,343	634,619,455	3,037,636,609	370,706,776	129,207,993	0		
LESS ACCUMULATED DEPRECIATION												
	S	(2,995,181,105)	(141,237,683)	(1,073,375,138)	(255,154,983)	(275,722,065)	(1,041,619,003)	(154,157,821)	(53,914,411)	0		
		4,187,380,039	141,111,775	1,137,674,370	261,836,360	358,897,391	1,996,017,606	216,548,954	75,293,582	0		
SNPD												
SYSTEM NET PLANT DISTRIBUTION (SNPD)		100.0000%	3.3699%	27.1691%	6.2530%	8.5709%	47.6675%	5.1715%	1.7981%	0.0000%		
TROJAN ALLOCATORS:												
Account 182.22												
Pre-merger	SG	17,094,202	270,163	4,568,288	1,370,305	2,122,642	7,265,579	1,028,384	462,681	6,161	0	0
	(108) SG	(8,434,030)	(133,294)	(2,253,927)	(676,088)	(1,047,280)	(3,584,731)	(507,390)	(228,280)	(3,040)	0	0
Post-merger	SG	3,485,613	55,088	931,502	279,414	432,820	1,481,496	209,694	94,343	1,256	0	0
	(108) SG	(240,609)	(3,803)	(64,301)	(19,288)	(29,877)	(102,266)	(14,475)	(6,512)	(87)	0	0
	(107) SG	1,778,549	28,109	475,303	142,572	220,848	755,940	106,997	48,139	641	0	0
	(120) SE	1,975,759	29,444	500,310	149,692	267,169	836,692	129,148	62,515	788	0	0
	(228) SG	7,220,849	114,121	1,929,714	578,837	896,636	3,069,090	434,405	195,443	2,603	0	0
	(228) SG	1,472,376	23,270	393,481	118,029	182,830	625,807	88,578	39,852	531	0	0
	(228) SNNP	3,531,000	55,805	943,631	283,052	438,456	1,500,787	212,424	95,572	1,273	0	0
	(228) SE	1,743,025	25,976	441,376	132,059	235,698	738,134	113,935	55,151	696	0	0
Total Acct 182.22		29,626,734	464,878	7,865,377	2,358,583	3,719,940	12,586,529	1,801,701	818,905	10,822	0	0
Revised Study	SNNP	112,680	1,781	30,113	9,033	13,992	47,893	6,779	3,050	41	0	0
	(228) SE	941,950	14,038	238,524	71,366	127,374	398,896	61,572	29,804	376	0	0
December 1993 Adj.		1,054,630	15,818	268,637	80,399	141,366	446,789	68,351	32,854	416	0	0
Adjusted Acct 182.22		30,681,364	480,697	8,134,014	2,438,982	3,861,305	13,033,318	1,870,052	851,759	11,239	0	0
TROJP												
TROJAN PLANT ALLOCATOR (TROJP)		100.0000%	1.5667%	26.5113%	7.9494%	12.5852%	42.4796%	6.0951%	2.7761%	0.0366%	0.0000%	0.0000%

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DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Regulated
Account 228.42												
Plant - Premerger	SG	7,220,849	114,121	1,929,714	578,837	896,636	3,069,090	434,405	195,443	2,603	0	0
- Postmerger	SG	1,472,376	23,270	393,481	118,029	182,830	625,807	88,578	39,852	531	0	0
Storage Facility	SE	1,743,025	25,976	441,376	132,059	235,698	738,134	113,935	55,151	696	0	0
Transition Costs	SNNP	3,531,000	55,805	943,631	283,052	438,456	1,500,787	212,424	95,572	1,273	0	0
Total Acct 228.42		13,967,250	219,172	3,708,202	1,111,977	1,753,619	5,933,819	849,342	386,019	5,102	0	0
Transition Costs	SNNP	112,680	1,781	30,113	9,033	13,992	47,893	6,779	3,050	41	0	0
Storage Facility	SE	941,950	14,038	238,524	71,366	127,374	398,896	61,572	29,804	376	0	0
December 1993 Adj.		1,054,630	15,818	268,637	80,399	141,366	446,789	68,351	32,854	416	0	0
Adjusted Acct 228.42		15,021,880	234,990	3,976,839	1,192,376	1,894,985	6,380,607	917,693	418,873	5,518	0	0
TROJD												
TROJAN DECOMMISSIONING ALLOCATOR (TROJD)		100.0000%	1.5643%	26.4736%	7.9376%	12.6148%	42.4754%	6.1090%	2.7884%	0.0367%	0.0000%	0.0000%
CUSTOMER FACTORS												
Account 904 Balance		15,127,801	689,997	6,306,768	1,775,199	1,029,186	4,899,932	425,719	999	0	0	0
BADDEBT												
BAD DEBT EXPENSE ALLOCATION FACTOR (BADDEBT)		100.0000%	4.5611%	41.6899%	11.7347%	6.8033%	32.3902%	2.8141%	0.0066%	0.0000%	0.0000%	0.0000%
Total Electric Customers		1,916,908	47,169	604,929	135,735	130,231	906,645	79,173	13,026	0	0	0
CN												
Customer System factor - CN		100.0000%	2.4607%	31.5575%	7.0809%	6.7938%	47.2973%	4.1302%	0.6795%	0.0000%	0.0000%	0.0000%
TAX BALANCES ALLOCATION FACTORS												
CIAC												
TOTAL NET DISTRIBUTION PLANT		4,187,380,039	141,111,775	1,137,674,370	261,836,360	358,897,391	1,996,017,606	216,548,954	75,293,582	0	0	0
CIAC FACTOR: Same as (SNPD Factor)		100%	3.37%	27.17%	6.25%	8.57%	47.67%	5.17%	1.80%	0.00%	0.00%	0.00%
DEFERRED TAXES:												
Pacific Power												
Production	S	30,054,799	1,199,558	16,379,728	4,828,897	6,403,953	1,242,662	0	0	0	0	0
Transmission	S	15,152,021	583,558	8,262,370	2,270,128	3,366,284	669,680	0	0	0	0	0
Distribution	S	8,999,691	1,748,844	4,742,572	2,780,401	1,274,289	(1,481,686)	(6,357)	(58,373)	0	0	0
General	S	(687,385)	(4,738)	(308,384)	(17,684)	(118,146)	(213,830)	(13,349)	(11,066)	(189)	0	0
Mining Plant	S	4,637	74	1,171	359	648	1,942	283	148	12	0	0
Non-Regulated Plant	NUTIL	(1,458,584)	0	0	0	0	0	0	0	0	0	(1,458,584)
Total Pacific Power		52,065,178	3,527,296	29,077,457	9,862,102	10,927,028	218,769	(19,423)	(69,291)	(177)	0	(1,458,584)
Rocky Mountain Power												
Production	S	47,528,626	0	0	0	0	38,181,488	6,761,149	2,261,977	324,013	0	0
Transmission	S	35,190,163	0	0	0	0	29,799,731	3,923,716	1,288,583	178,133	0	0
Distribution	S	26,003,647	162,373	1,085,560	322,499	375,529	19,969,509	2,975,245	1,112,932	0	0	0
General	S	(861,822)	(8,302)	(117,245)	(30,044)	(48,857)	(376,608)	(196,131)	(81,624)	(3,011)	0	0
Mining Plant	S	11,944	190	3,015	925	1,670	5,004	729	380	31	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		107,872,559	154,261	971,330	293,380	328,343	87,579,123	13,464,707	4,582,248	499,167	0	0

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DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Regulated
Pacificorp												
Prod / Other Prod	S	410,618,114	7,355,307	117,035,955	33,054,396	52,097,984	167,658,228	22,512,083	9,484,266	1,419,895	0	0
OREGON EXTRA BOOK DEPR	S	35,616,548	494,855	8,453,263	0	4,391,795	14,640,039	1,708,926	1,198,943	92,319	0	4,636,407
Cholla Unit 4	S	6,736,512	106,546	1,733,626	0	839,154	2,915,530	386,743	179,268	19,805	0	555,840
Gadsby Unit 4, 5 & 6	S	35,936,058	694,166	10,691,871	2,999,653	4,556,932	14,243,387	1,873,469	760,484	116,096	0	0
Hydro-PPL	S	10,805,753	219,255	3,228,136	940,213	1,329,150	4,270,871	559,937	226,442	31,750	0	0
Hydro-UPL	S	274,015,173	5,051,291	80,018,120	22,270,688	34,413,200	110,731,521	14,725,536	5,942,337	862,481	0	0
Transmission	S	978,461,795	34,955,179	277,682,289	62,875,098	79,253,589	459,192,701	48,179,067	16,316,927	0	0	6,945
Distribution	S	50,225,930	1,186,927	15,986,842	3,596,458	6,222,980	19,234,298	2,810,008	1,086,220	102,193	0	4
General/ Intangibles	S	3,014	46	756	232	410	1,284	192	92	2	0	0
Mining	S	(3,237)	(44)	(735)	0	(399)	(1,250)	(188)	(89)	(1)	0	(531)
WCA - CAEE 2007+	S	1,827,763,415	29,424,794	480,687,046	0	233,940,846	771,305,363	102,450,015	50,486,440	5,847,081	0	153,621,830
WCA - CAGE 2007+	S	430,851,995	7,057,780	117,061,118	94,417,501	55,949,257	183,905,394	24,562,421	11,775,795	1,373,546	0	(65,250,817)
WCA - CAGW 2007+	S	0	0	0	0	0	0	0	0	0	0	0
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	186,672,110	4,138,958	52,030,005	12,783,280	22,026,727	78,462,531	10,482,001	4,651,735	304,595	0	1,792,278
WCA - General 2007+	S	156,680,682	2,515,362	41,761,138	34,309,962	20,093,502	67,560,828	9,028,102	4,321,497	369,124	0	(23,278,833)
WCA - JBG 2007+	S	(70,439,220)	0	(70,439,220)	0	0	0	0	0	0	0	0
Non-Regulated Plant	NUTIL	(1,447,195)	0	0	0	0	0	0	0	0	0	(1,447,195)
Total PC (Post Merger)		4,332,497,446	93,200,420	1,135,930,209	267,247,480	515,115,126	1,894,120,725	239,278,314	106,430,358	10,538,886	0	70,635,928
Total Deferred Taxes		4,492,435,183	96,881,977	1,165,978,997	277,402,962	526,370,497	1,981,918,618	252,723,598	110,943,315	11,037,876	0	69,177,344
DITBAL												
DEFERRED INCOME TAX BALANCE (DITBAL)		100.0000%	2.1566%	25.9543%	6.1749%	11.7168%	44.1168%	5.6255%	2.4696%	0.2457%	0.0000%	1.5399%
Current Total M Difference		614,433,928	13,179,738	163,737,549	40,808,086	69,609,332	271,233,815	35,002,421	15,027,801	-	5,835,186	-
TAXDEPR												
TAX DEPRECIATION (TAXDEPR)		100.0000%	2.1450%	26.6485%	6.6416%	11.3290%	44.1437%	5.6967%	2.4458%	0.0000%	0.9497%	0.0000%
SCHMD												
Depreciation Expense :												
Steam	Acct 403.1	580,613,487	9,176,215	155,164,287	46,543,109	72,096,629	246,779,192	34,929,592	15,715,189	209,275	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	37,698,516	595,800	10,074,625	3,021,987	4,681,145	16,023,068	2,267,935	1,020,368	13,588	0	0
Other	Acct 403.4	123,664,607	1,954,438	33,048,372	9,913,196	15,355,829	52,561,390	7,439,638	3,347,171	44,573	0	0
Transmission	Acct 403.5	112,655,518	1,780,447	30,106,282	9,030,686	13,988,795	47,882,177	6,777,334	3,049,193	40,605	0	0
Distribution	Acct 403.6	189,306,860	7,504,121	55,675,848	14,357,908	18,919,929	79,152,945	10,034,029	3,662,079	0	0	0
General	Acct 403.7&8	41,655,729	975,094	12,889,751	3,169,054	5,092,377	15,981,219	2,542,327	998,633	7,276	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		1,085,594,718	21,986,116	296,959,166	86,035,939	130,134,703	458,379,991	63,990,855	27,792,632	315,317	0	0
Schedule M Depreciation Factor		100.0000%	2.0253%	27.3545%	7.9252%	11.9874%	42.2239%	5.8945%	2.5601%	0.0290%	0.0000%	0.0000%

B1. REVENUE

PACIFICORP

Electric Operations Revenue
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-51,492	-51,492	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-77,699	0	0	0	0	0	-77,699	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-659,863	0	-659,863	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-780,832	0	0	0	0	-780,832	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-158,984	0	0	-158,984	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-99,945	0	0	0	-99,945	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,974	0	0	0	-12,974	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	1,947	1,947	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	199	0	0	0	0	0	199	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	2,915	0	2,915	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	16,848	0	0	0	0	16,848	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	10,788	0	0	10,788	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-247	0	0	0	-247	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	OR	215	0	215	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	-10,092	0	0	0	0	-10,092	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-913	0	0	-913	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	70	0	0	0	70	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	1,772	1,772	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-766	0	0	0	0	0	-766	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	786	0	786	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	7,990	0	0	0	0	7,990	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	-3,479	0	0	-3,479	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	-3,493	0	0	0	-3,493	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	-317	0	0	0	-317	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	-4	-4	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	12	0	0	0	0	0	12	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	23	0	23	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	22	0	0	0	0	22	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	11	0	0	11	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	12	0	0	0	12	0	0	0	0
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-4,234	0	0	0	0	0	0	0	-4,234
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-46,198	0	0	0	0	0	0	0	-46,198
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-19	0	0	0	0	0	0	0	-19
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-2,153	0	0	0	0	0	0	0	-2,153
4401000 Total					**-1,870,094**	**-47,778**	**-655,925**	**-152,576**	**-116,894**	**-766,064**	**-78,254**	**0**	**-52,604**
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-36,424	-36,424	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-43,804	0	0	0	0	0	-43,804	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-476,200	0	-476,200	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-737,293	0	0	0	0	-737,293	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-130,920	0	0	-130,920	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-115,120	0	0	0	-115,120	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-11,416	0	0	0	-11,416	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	1,252	1,252	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	117	0	0	0	0	0	117	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	879	0	879	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	13,392	0	0	0	0	13,392	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	6,915	0	0	6,915	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-317	0	0	0	-317	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	OR	161	0	161	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-10,482	0	0	0	0	-10,482	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-856	0	0	-856	0	0	0	0	0

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	97	0	0	0	97	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	1,100	1,100	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-297	0	0	0	0	0	-297	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	8,309	0	8,309	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	11,746	0	0	0	0	11,746	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	3,834	0	0	3,834	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	1,455	0	0	0	1,455	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	151	0	0	0	151	0	0	0	0
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-3,284	0	0	0	0	0	0	0	-3,284
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-32,978	0	0	0	0	0	0	0	-32,978
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-1,523	0	0	0	0	0	0	0	-1,523
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-64	0	0	0	0	0	0	0	-64
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-1,406	0	0	0	0	0	0	0	-1,406
4421000 Total					**-1,552,974**	**-34,072**	**-466,850**	**-121,027**	**-125,150**	**-722,636**	**-43,984**	**0**	**-39,255**
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,242	-6,242	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-20,406	0	0	0	0	0	-20,406	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-140,817	0	-140,817	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-368,291	0	0	0	0	-368,291	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-52,293	0	0	-52,293	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-341,280	0	0	0	-341,280	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-105,459	0	0	0	-105,459	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-90,156	0	0	0	0	0	-90,156	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-117,720	0	0	0	0	-117,720	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	202	202	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	41	0	0	0	0	0	41	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,595	0	1,595	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	7,356	0	0	0	0	7,356	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	3,872	0	0	3,872	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	-1,189	0	0	0	-1,189	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	OR	53	0	53	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	-6,476	0	0	0	0	-6,476	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-456	0	0	-456	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	445	0	0	0	445	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	-200	-200	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-79	0	0	0	0	0	-79	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	-7,506	0	-7,506	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	-13,211	0	0	0	0	-13,211	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	-1,988	0	0	-1,988	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	1,524	0	0	0	1,524	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	668	0	0	0	668	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-2,979	0	0	0	0	0	0	0	-2,979
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-10,304	0	0	0	0	0	0	0	-10,304
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-357	0	0	0	0	0	0	0	-357
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-1,971	0	0	0	0	0	0	0	-1,971
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-787	0	0	0	0	0	0	0	-787
4422000 Total					**-1,274,413**	**-6,240**	**-146,675**	**-50,865**	**-445,292**	**-498,342**	**-110,600**	**0**	**-16,398**
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-13,172	-13,172	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-60,715	0	0	0	0	0	-60,715	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-31,170	0	-31,170	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,688	0	0	0	0	-19,688	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-13,755	0	0	-13,755	0	0	0	0	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,912	0	0	0	-1,912	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-464	0	0	0	-464	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	449	449	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	143	0	0	0	0	0	143	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	75	0	75	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	37	0	0	0	0	37	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	161	0	0	161	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	-1	0	0	0	-1	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-86	0	0	-86	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	0	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	-144	-144	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	-1,207	0	0	0	0	0	-1,207	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-3,184	0	-3,184	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	-46	0	0	0	0	-46	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	-1,080	0	0	-1,080	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	-17	0	0	0	-17	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	11	0	0	0	11	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	CA	16	16	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	OR	-26	0	-26	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	WA	74	0	0	74	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-128	0	0	0	0	0	0	0	-128
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-3,632	0	0	0	0	0	0	0	-3,632
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	0	0	-1
4423000 Total					**-149,462**	**-12,851**	**-34,306**	**-14,686**	**-2,382**	**-19,697**	**-61,779**	**0**	**-3,762**
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-435	-435	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-524	0	0	0	0	0	-524	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-5,957	0	-5,957	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-9,060	0	0	0	0	-9,060	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,358	0	0	-1,358	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,616	0	0	0	-1,616	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-350	0	0	0	-350	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	11	11	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	2	0	0	0	0	0	2	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	15	0	15	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	231	0	0	0	0	231	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	65	0	0	65	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-3	0	0	0	-3	0	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	-5	0	0	-5	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	0	0	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	-42	-42	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	-6	0	0	0	0	0	-6	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-5	0	-5	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-57	0	0	0	0	-57	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	-13	0	0	-13	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-109	0	0	0	-109	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-10	0	0	0	-10	0	0	0	0
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-54	0	0	0	0	0	0	0	-54
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-408	0	0	0	0	0	0	0	-408
4441000 Total					**-19,688**	**-466**	**-5,947**	**-1,311**	**-2,088**	**-8,887**	**-528**	**0**	**-462**
4451000	OTHER SALES PUBLIC	301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	-16,211	0	0	0	0	-16,211	0	0	0
4451000	OTHER SALES PUBLIC	301707	Oth Sales to Public Authority Acctg Adj	UT	135	0	0	0	0	135	0	0	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4451000	OTHER SALES PUBLIC	301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	972	0	0	0	0	972	0	0	0
4451000	OTHER SALES PUBLIC	301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	-42	0	0	0	0	0	0	0	-42
4451000	OTHER SALES PUBLIC	301770	DSM Revenue - Other Public Authorities	OTHER	-501	0	0	0	0	0	0	0	-501
4451000 Total					**-15,646**	**0**	**0**	**0**	**0**	**-15,103**	**0**	**0**	**-542**
4471000	ON-SYS WHOLE-FIRM	301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	-575	0	-575	0	0	0	0	0	0
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-1,022	0	0	0	0	0	0	-1,022	0
4471000 Total					**-1,598**	**0**	**-575**	**0**	**0**	**0**	**0**	**-1,022**	**0**
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	-28,952	-458	-7,737	-2,321	-4,379	-12,305	-1,742	-10	0
4471300 Total					**-28,952**	**-458**	**-7,737**	**-2,321**	**-4,379**	**-12,305**	**-1,742**	**-10**	**0**
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	-337,268	-5,330	-90,132	-27,036	-51,008	-143,349	-20,290	-122	0
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	57	1	15	5	9	24	3	0	0
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	312	5	83	25	47	132	19	0	0
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	196,581	3,107	52,535	15,758	29,731	83,553	11,826	71	0
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	-2,374	-38	-634	-190	-359	-1,009	-143	-1	0
4471400	S/T FIRM WHOLESALE	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	-4	0	-1	0	-1	-2	0	0	0
4471400	S/T FIRM WHOLESALE	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	-716	-11	-191	-57	-108	-304	-43	0	0
4471400	S/T FIRM WHOLESALE	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	-29	0	-8	-2	-4	-12	-2	0	0
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	-4,108	-65	-1,098	-329	-621	-1,746	-247	-1	0
4471400 Total					**-147,549**	**-2,332**	**-39,431**	**-11,828**	**-22,315**	**-62,713**	**-8,877**	**-53**	**0**
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	-2,819	-45	-753	-226	-426	-1,198	-170	-1	0
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	45	1	12	4	7	19	3	0	0
4472000 Total					**-2,775**	**-44**	**-741**	**-222**	**-420**	**-1,179**	**-167**	**-1**	**0**
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	-17,938	-284	-4,794	-1,438	-2,713	-7,624	-1,079	-6	0
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	3,201	51	855	257	484	1,360	193	1	0
4476100 Total					**-14,738**	**-233**	**-3,939**	**-1,181**	**-2,229**	**-6,264**	**-887**	**-5**	**0**
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	-18	0	-5	-1	-3	-8	-1	0	0
4476200 Total					**-18**	**0**	**-5**	**-1**	**-3**	**-8**	**-1**	**0**	**0**
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-79	0	0	0	0	0	0	-79	0
4479000 Total					**-79**	**0**	**0**	**0**	**0**	**0**	**0**	**-79**	**0**
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-211	-211	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-235	0	0	0	0	0	-235	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-3,312	0	-3,312	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,475	0	0	0	0	-2,475	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-651	0	0	-651	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-425	0	0	0	-425	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-49	0	0	0	-49	0	0	0	0
4501000 Total					**-7,358**	**-211**	**-3,312**	**-651**	**-474**	**-2,475**	**-235**	**0**	**0**
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-49	-49	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-40	0	0	0	0	0	-40	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-671	0	-671	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-576	0	0	0	0	-576	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-126	0	0	-126	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-111	0	0	0	-111	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-11	0	0	0	-11	0	0	0	0
4502000 Total					**-1,583**	**-49**	**-671**	**-126**	**-121**	**-576**	**-40**	**0**	**0**
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-33	-33	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-235	0	0	0	0	0	-235	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-252	0	-252	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-234	0	0	0	0	-234	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-34	0	0	-34	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-50	0	0	0	-50	0	0	0	0

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-8	0	0	0	-8	0	0	0	0
4503000 Total					**-845**	**-33**	**-252**	**-34**	**-58**	**-234**	**-235**	**0**	**0**
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-3	0	0	0	0	0	-3	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-12	0	-12	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-72	0	0	0	0	-72	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	-3	0	0	-3	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-2	0	0	0	-2	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	1	0	0	0	1	0	0	0	0
4504000 Total					**-91**	**0**	**-12**	**-3**	**-1**	**-72**	**-3**	**0**	**0**
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-19	-19	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-46	0	0	0	0	0	-46	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-415	0	-415	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,714	0	0	0	0	-2,714	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-76	0	0	-76	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-111	0	0	0	-111	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-8	0	0	0	-8	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-10	-10	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-32	0	0	0	0	0	-32	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-274	0	-274	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-455	0	0	0	0	-455	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-52	0	0	-52	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-81	0	0	0	-81	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-7	0	0	0	-7	0	0	0	0
4511000 Total					**-4,300**	**-29**	**-689**	**-128**	**-207**	**-3,169**	**-78**	**0**	**0**
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-1	-1	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	0	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-17	0	-17	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-6	0	-2	-1	-1	-3	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-11	0	0	0	0	-11	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-3	0	0	-3	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1	0	0	0	-1	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0	0	0
4512000 Total					**-40**	**-1**	**-19**	**-3**	**-2**	**-14**	**-1**	**0**	**0**
4513000	OTHER	301828	OTHER	IDU	-83	0	0	0	0	0	-83	0	0
4513000	OTHER	301828	OTHER	OR	-406	0	-406	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-11	0	-3	-1	-2	-5	-1	0	0
4513000	OTHER	301828	OTHER	UT	-638	0	0	0	0	-638	0	0	0
4513000	OTHER	301828	OTHER	WA	-46	0	0	-46	0	0	0	0	0
4513000	OTHER	301828	OTHER	WYP	-93	0	0	0	-93	0	0	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0	0	0
4513000 Total					**-1,281**	**0**	**-409**	**-47**	**-99**	**-642**	**-84**	**0**	**0**
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-2	0	0	0	0	-2	0	0	0
4514100 Total					**-2**	**0**	**0**	**0**	**0**	**-2**	**0**	**0**	**0**
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	0	0	0	0	0	0	0	0	0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	0	0	0	0	0	0	0	0	0
4514400 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	-52	-1	-14	-4	-8	-22	-3	0	0
4530000 Total					**-52**	**-1**	**-14**	**-4**	**-8**	**-22**	**-3**	**0**	**0**
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-2	-2	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	0	-1	0	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-838	0	-838	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-760	-17	-213	-59	-106	-320	-44	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-608	0	0	0	0	-608	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-507	-507	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-165	0	0	0	0	0	-165	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,567	0	-2,567	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,879	0	0	0	0	-1,879	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-755	0	0	-755	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-331	0	0	0	-331	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-1	0	-1	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-8	-8	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-71	0	-71	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-2,484	0	0	0	0	-2,484	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-8	0	0	-8	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-2	0	0	0	-2	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	-1	-1	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	-16	0	-16	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	-13	0	0	0	0	-13	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	-2	0	0	0	-2	0	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-213	-3	-57	-17	-32	-90	-13	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-602	-10	-161	-48	-91	-256	-36	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,568	-25	-419	-126	-237	-666	-94	-1	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-124	-3	-35	-10	-17	-53	-7	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-618	0	0	0	0	-618	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	-51	-1	-14	-4	-8	-22	-3	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-129	-3	-36	-10	-18	-55	-8	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	-1	-1	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	-2	0	0	0	0	0	-2	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	-93	0	-93	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	-109	0	0	0	0	-109	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	-10	0	0	-10	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	-7	0	0	0	-7	0	0	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	-43	-1	-11	-3	-6	-18	-3	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-2,046	-46	-574	-159	-284	-863	-119	-1	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-11	0	0	0	0	-11	0	0	0
4541000 Total					**-16,688**	**-626**	**-5,104**	**-1,221**	**-1,174**	**-8,065**	**-496**	**-2**	**0**
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	-1	0	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	0	0	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	-4	0	0	0	0	-4	0	0	0
4542000 Total					**-4**	**0**	**0**	**0**	**0**	**-4**	**0**	**0**	**0**
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	-3,344	-53	-894	-268	-506	-1,421	-201	-1	0
4543000 Total					**-3,344**	**-53**	**-894**	**-268**	**-506**	**-1,421**	**-201**	**-1**	**0**
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	-1,627	-26	-435	-130	-246	-691	-98	-1	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	-846	-13	-226	-68	-128	-360	-51	0	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	-523	-8	-140	-42	-79	-222	-31	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	-1,934	-31	-517	-155	-293	-822	-116	-1	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	-3,537	-56	-945	-284	-535	-1,504	-213	-1	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	SG	-2,239	-35	-598	-179	-339	-952	-135	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	-815	-13	-218	-65	-123	-346	-49	0	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	-5	0	-1	0	-1	-2	0	0	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	-3	0	-1	0	0	-1	0	0	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	-33	-1	-9	-3	-5	-14	-2	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	-14,639	-231	-3,912	-1,174	-2,214	-6,222	-881	-5	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	-780	-12	-208	-63	-118	-332	-47	0	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	-49	-1	-13	-4	-7	-21	-3	0	0
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	0	0	0	0	0	0	0	0	0
4561100 Total					**-27,031**	**-427**	**-7,224**	**-2,167**	**-4,088**	**-11,489**	**-1,626**	**-10**	**0**
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	-1,004	-16	-268	-81	-152	-427	-60	0	0
4561910 Total					**-1,004**	**-16**	**-268**	**-81**	**-152**	**-427**	**-60**	**0**	**0**
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	-12,031	-190	-3,215	-964	-1,820	-5,114	-724	-4	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	-7,632	-121	-2,040	-612	-1,154	-3,244	-459	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	-21,269	-336	-5,684	-1,705	-3,217	-9,040	-1,280	-8	0
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	0	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	0	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	-26,365	-417	-7,046	-2,113	-3,987	-11,206	-1,586	-10	0
4561920 Total					**-67,297**	**-1,064**	**-17,985**	**-5,395**	**-10,178**	**-28,603**	**-4,049**	**-24**	**0**
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	-11,935	-178	-3,022	-904	-1,992	-5,054	-780	-5	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	-177	-3	-45	-13	-30	-75	-12	0	0
4561930 Total					**-12,113**	**-181**	**-3,067**	**-918**	**-2,021**	**-5,129**	**-792**	**-5**	**0**
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	-3,678	-58	-983	-295	-556	-1,563	-221	-1	0
4561990 Total					**-3,678**	**-58**	**-983**	**-295**	**-556**	**-1,563**	**-221**	**-1**	**0**
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-20	0	-5	-2	-3	-8	-1	0	0
4562100 Total					**-20**	**0**	**-5**	**-2**	**-3**	**-8**	**-1**	**0**	**0**
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	-32	-1	-8	-3	-5	-13	-2	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYP	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	CA	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	OR	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-2,210	-35	-591	-177	-334	-939	-133	-1	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	UT	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	WA	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	825	13	220	66	125	351	50	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	-4,353	-69	-1,163	-349	-658	-1,850	-262	-2	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-717	-11	-192	-57	-108	-305	-43	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	-1,231	-19	-329	-99	-186	-523	-74	0	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-310	0	0	0	-310	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-41	-1	-11	-3	-6	-18	-2	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	-10,281	-162	-2,747	-824	-1,555	-4,370	-618	-4	0
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	-8	0	-2	-1	-1	-4	-1	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	SG	-486	-8	-130	-39	-74	-207	-29	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	-728	-11	-194	-58	-110	-309	-44	0	0
4562300 Total					**-19,543**	**-304**	**-5,148**	**-1,492**	**-3,223**	**-8,211**	**-1,159**	**-7**	**0**
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-26	0	-7	-2	-4	-11	-2	0	0
4562310 Total					**-26**	**0**	**-7**	**-2**	**-4**	**-11**	**-2**	**0**	**0**

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Electric Operations Revenue
Twelve Months Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CN	-1	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	-2	0	0	0	0	-1	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-2,310	-52	-647	-180	-321	-975	-135	-1	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-185	0	0	0	0	-185	0	0	0
4562400 Total					**-2,497**	**-52**	**-648**	**-180**	**-321**	**-1,161**	**-135**	**-1**	**0**
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	2,476	0	0	0	0	2,476	0	0	0
4562500 Total					**2,476**	**0**	**0**	**0**	**0**	**2,476**	**0**	**0**	**0**
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	1,809	29	483	145	274	769	109	1	0
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	-211	-3	-56	-17	-32	-90	-13	0	0
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	-6,546	-103	-1,749	-525	-990	-2,782	-394	-2	0
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	9,686	0	0	0	0	0	0	0	9,686
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	-8	0	-2	-1	-1	-3	0	0	0
4562700 Total					**4,730**	**-78**	**-1,324**	**-397**	**-750**	**-2,106**	**-298**	**-2**	**9,686**
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-11,505	0	0	0	0	0	0	0	-11,505
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	11,508	0	0	0	0	0	0	0	11,508
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-9,676	0	0	0	0	0	0	0	-9,676
4562800 Total					**-9,673**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-9,673**
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	9,703	0	9,703	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-3,312	0	-3,312	0	0	0	0	0	0
4563500 Total					**6,391**	**0**	**6,391**	**0**	**0**	**0**	**0**	**0**	**0**
Grand Total					**-5,242,858**	**-107,657**	**-1,403,776**	**-369,431**	**-745,097**	**-2,186,128**	**-316,535**	**-1,224**	**-113,011**

B2. O&M EXPENSE

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Operations & Maintenance Expense

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

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	20,903	330	5,586	1,676	3,161	8,885	1,258	8	0
5000000 Total					**20,903**	**330**	**5,586**	**1,676**	**3,161**	**8,885**	**1,258**	**8**	**0**
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	273	4	73	22	41	116	16	0	0
5001000 Total					**273**	**4**	**73**	**22**	**41**	**116**	**16**	**0**	**0**
5010000	FUEL CONSUMED	STEX	Steam O&M Expense	SE	3,961	59	1,003	300	661	1,677	259	2	0
5010000 Total					**3,961**	**59**	**1,003**	**300**	**661**	**1,677**	**259**	**2**	**0**
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	767,584	11,439	194,371	58,155	128,083	325,056	50,174	306	0
5011000 Total					**767,584**	**11,439**	**194,371**	**58,155**	**128,083**	**325,056**	**50,174**	**306**	**0**
5011200	FUEL - OVRBDN AMORT	NPCX	Net Power Cost Expense	IDU	4	0	0	0	0	0	4	0	0
5011200	FUEL - OVRBDN AMORT	NPCX	Net Power Cost Expense	WYP	10	0	0	0	10	0	0	0	0
5011200 Total					**15**	**0**	**0**	**0**	**10**	**0**	**4**	**0**	**0**
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	-345	-345	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	560	0	560	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	28,873	430	7,311	2,188	4,818	12,227	1,887	12	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WA	-1,546	0	0	-1,546	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	-1,055	0	0	0	-1,055	0	0	0	0
5011500 Total					**26,487**	**86**	**7,871**	**641**	**3,763**	**12,227**	**1,887**	**12**	**0**
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	10,337	154	2,618	783	1,725	4,378	676	4	0
5012000 Total					**10,337**	**154**	**2,618**	**783**	**1,725**	**4,378**	**676**	**4**	**0**
5013000	START UP FUEL - GAS	STEX	Steam O&M Expense	SE	311	5	79	24	52	132	20	0	0
5013000 Total					**311**	**5**	**79**	**24**	**52**	**132**	**20**	**0**	**0**
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	3,751	56	950	284	626	1,589	245	1	0
5013500 Total					**3,751**	**56**	**950**	**284**	**626**	**1,589**	**245**	**1**	**0**
5014000	FUEL CONSUMED-DIESEL	STEX	Steam O&M Expense	SE	14	0	3	1	2	6	1	0	0
5014000 Total					**14**	**0**	**3**	**1**	**2**	**6**	**1**	**0**	**0**
5014500	START UP FUEL-DIESEL	STEX	Steam O&M Expense	SE	4,153	62	1,052	315	693	1,759	271	2	0
5014500 Total					**4,153**	**62**	**1,052**	**315**	**693**	**1,759**	**271**	**2**	**0**
5015000	FUEL CONS-RES DISP	STEX	Steam O&M Expense	SE	127	2	32	10	21	54	8	0	0
5015000 Total					**127**	**2**	**32**	**10**	**21**	**54**	**8**	**0**	**0**
5015100	ASH & ASH BYPRD SALE	STEX	Steam O&M Expense	SE	0	0	0	0	0	0	0	0	0
5015100 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	48,783	771	13,037	3,911	7,378	20,734	2,935	18	0
5020000 Total					**48,783**	**771**	**13,037**	**3,911**	**7,378**	**20,734**	**2,935**	**18**	**0**
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	1,594	25	426	128	241	678	96	1	0
5022000 Total					**1,594**	**25**	**426**	**128**	**241**	**678**	**96**	**1**	**0**
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	14	0	4	1	2	6	1	0	0
5023000 Total					**14**	**0**	**4**	**1**	**2**	**6**	**1**	**0**	**0**
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	2,359	37	630	189	357	1,003	142	1	0
5024000 Total					**2,359**	**37**	**630**	**189**	**357**	**1,003**	**142**	**1**	**0**

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Operations & Maintenance Expense

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

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	17,603	278	4,704	1,411	2,662	7,482	1,059	6	0
5029000 Total					**17,603**	**278**	**4,704**	**1,411**	**2,662**	**7,482**	**1,059**	**6**	**0**
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	4,626	69	1,171	350	772	1,959	302	2	0
5030000 Total					**4,626**	**69**	**1,171**	**350**	**772**	**1,959**	**302**	**2**	**0**
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	1,062	17	284	85	161	452	64	0	0
5050000 Total					**1,062**	**17**	**284**	**85**	**161**	**452**	**64**	**0**	**0**
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	27	0	7	2	4	11	2	0	0
5051000 Total					**27**	**0**	**7**	**2**	**4**	**11**	**2**	**0**	**0**
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	37,723	596	10,081	3,024	5,705	16,033	2,269	14	0
5060000 Total					**37,723**	**596**	**10,081**	**3,024**	**5,705**	**16,033**	**2,269**	**14**	**0**
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	921	15	246	74	139	392	55	0	0
5061000 Total					**921**	**15**	**246**	**74**	**139**	**392**	**55**	**0**	**0**
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,417	22	379	114	214	602	85	1	0
5061100 Total					**1,417**	**22**	**379**	**114**	**214**	**602**	**85**	**1**	**0**
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	500	8	134	40	76	213	30	0	0
5061300 Total					**500**	**8**	**134**	**40**	**76**	**213**	**30**	**0**	**0**
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	2,494	39	666	200	377	1,060	150	1	0
5061400 Total					**2,494**	**39**	**666**	**200**	**377**	**1,060**	**150**	**1**	**0**
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	126	2	34	10	19	53	8	0	0
5061500 Total					**126**	**2**	**34**	**10**	**19**	**53**	**8**	**0**	**0**
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0	0
5061600 Total					**9**	**0**	**2**	**1**	**1**	**4**	**1**	**0**	**0**
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	1,668	26	446	134	252	709	100	1	0
5062000 Total					**1,668**	**26**	**446**	**134**	**252**	**709**	**100**	**1**	**0**
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	-39,072	-618	-10,442	-3,132	-5,909	-16,607	-2,351	-14	0
5063000 Total					**-39,072**	**-618**	**-10,442**	**-3,132**	**-5,909**	**-16,607**	**-2,351**	**-14**	**0**
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	26	0	7	2	4	11	2	0	0
5064000 Total					**26**	**0**	**7**	**2**	**4**	**11**	**2**	**0**	**0**
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	566	9	151	45	86	241	34	0	0
5065000 Total					**566**	**9**	**151**	**45**	**86**	**241**	**34**	**0**	**0**
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,318	21	352	106	199	560	79	0	0
5066000 Total					**1,318**	**21**	**352**	**106**	**199**	**560**	**79**	**0**	**0**
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	4,085	65	1,092	327	618	1,736	246	1	0
5067000 Total					**4,085**	**65**	**1,092**	**327**	**618**	**1,736**	**246**	**1**	**0**
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	219	3	58	18	33	93	13	0	0
5069000 Total					**219**	**3**	**58**	**18**	**33**	**93**	**13**	**0**	**0**
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	2,559	40	684	205	387	1,087	154	1	0
5069900 Total					**2,559**	**40**	**684**	**205**	**387**	**1,087**	**154**	**1**	**0**
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	458	7	122	37	69	195	28	0	0

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Operations & Maintenance Expense

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

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5070000 Total					**458**	**7**	**122**	**37**	**69**	**195**	**28**	**0**	**0**
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	4,773	75	1,276	383	722	2,029	287	2	0
5100000 Total					**4,773**	**75**	**1,276**	**383**	**722**	**2,029**	**287**	**2**	**0**
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	3,865	61	1,033	310	585	1,643	233	1	0
5101000 Total					**3,865**	**61**	**1,033**	**310**	**585**	**1,643**	**233**	**1**	**0**
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	6,077	96	1,624	487	919	2,583	366	2	0
5110000 Total					**6,077**	**96**	**1,624**	**487**	**919**	**2,583**	**366**	**2**	**0**
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	7,763	123	2,074	622	1,174	3,299	467	3	0
5111000 Total					**7,763**	**123**	**2,074**	**622**	**1,174**	**3,299**	**467**	**3**	**0**
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	1,528	24	408	123	231	650	92	1	0
5111100 Total					**1,528**	**24**	**408**	**123**	**231**	**650**	**92**	**1**	**0**
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	799	13	214	64	121	340	48	0	0
5111200 Total					**799**	**13**	**214**	**64**	**121**	**340**	**48**	**0**	**0**
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	11,018	174	2,945	883	1,666	4,683	663	4	0
5112000 Total					**11,018**	**174**	**2,945**	**883**	**1,666**	**4,683**	**663**	**4**	**0**
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	16	0	4	1	2	7	1	0	0
5114000 Total					**16**	**0**	**4**	**1**	**2**	**7**	**1**	**0**	**0**
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	84	1	22	7	13	36	5	0	0
5116000 Total					**84**	**1**	**22**	**7**	**13**	**36**	**5**	**0**	**0**
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,026	16	274	82	155	436	62	0	0
5117000 Total					**1,026**	**16**	**274**	**82**	**155**	**436**	**62**	**0**	**0**
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	1,420	22	379	114	215	603	85	1	0
5118000 Total					**1,420**	**22**	**379**	**114**	**215**	**603**	**85**	**1**	**0**
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1,612	25	431	129	244	685	97	1	0
5119000 Total					**1,612**	**25**	**431**	**129**	**244**	**685**	**97**	**1**	**0**
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	388	6	104	31	59	165	23	0	0
5119900 Total					**388**	**6**	**104**	**31**	**59**	**165**	**23**	**0**	**0**
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	16,369	259	4,375	1,312	2,476	6,957	985	6	0
5120000 Total					**16,369**	**259**	**4,375**	**1,312**	**2,476**	**6,957**	**985**	**6**	**0**
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	15,327	242	4,096	1,229	2,318	6,514	922	6	0
5121000 Total					**15,327**	**242**	**4,096**	**1,229**	**2,318**	**6,514**	**922**	**6**	**0**
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	145	2	39	12	22	62	9	0	0
5121100 Total					**145**	**2**	**39**	**12**	**22**	**62**	**9**	**0**	**0**
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,615	73	1,233	370	698	1,961	278	2	0
5121200 Total					**4,615**	**73**	**1,233**	**370**	**698**	**1,961**	**278**	**2**	**0**
5121400	MNT BOIL-DEMINERLZ	STEX	Steam O&M Expense	SG	694	11	185	56	105	295	42	0	0
5121400 Total					**694**	**11**	**185**	**56**	**105**	**295**	**42**	**0**	**0**
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	246	4	66	20	37	105	15	0	0
5121500 Total					**246**	**4**	**66**	**20**	**37**	**105**	**15**	**0**	**0**

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Operations & Maintenance Expense

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

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	5,417	86	1,448	434	819	2,302	326	2	0
5121600 Total					**5,417**	**86**	**1,448**	**434**	**819**	**2,302**	**326**	**2**	**0**
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	638	10	170	51	96	271	38	0	0
5121700 Total					**638**	**10**	**170**	**51**	**96**	**271**	**38**	**0**	**0**
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	4,478	71	1,197	359	677	1,903	269	2	0
5121800 Total					**4,478**	**71**	**1,197**	**359**	**677**	**1,903**	**269**	**2**	**0**
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	49	1	13	4	7	21	3	0	0
5121900 Total					**49**	**1**	**13**	**4**	**7**	**21**	**3**	**0**	**0**
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	623	10	167	50	94	265	37	0	0
5122000 Total					**623**	**10**	**167**	**50**	**94**	**265**	**37**	**0**	**0**
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	1,913	30	511	153	289	813	115	1	0
5122100 Total					**1,913**	**30**	**511**	**153**	**289**	**813**	**115**	**1**	**0**
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	8,445	133	2,257	677	1,277	3,590	508	3	0
5122200 Total					**8,445**	**133**	**2,257**	**677**	**1,277**	**3,590**	**508**	**3**	**0**
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	4,011	63	1,072	322	607	1,705	241	1	0
5122300 Total					**4,011**	**63**	**1,072**	**322**	**607**	**1,705**	**241**	**1**	**0**
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	770	12	206	62	116	327	46	0	0
5122400 Total					**770**	**12**	**206**	**62**	**116**	**327**	**46**	**0**	**0**
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	290	5	77	23	44	123	17	0	0
5122500 Total					**290**	**5**	**77**	**23**	**44**	**123**	**17**	**0**	**0**
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	499	8	133	40	75	212	30	0	0
5122600 Total					**499**	**8**	**133**	**40**	**75**	**212**	**30**	**0**	**0**
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	1,860	29	497	149	281	790	112	1	0
5122800 Total					**1,860**	**29**	**497**	**149**	**281**	**790**	**112**	**1**	**0**
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	7,256	115	1,939	582	1,097	3,084	437	3	0
5122900 Total					**7,256**	**115**	**1,939**	**582**	**1,097**	**3,084**	**437**	**3**	**0**
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	3,337	53	892	268	505	1,418	201	1	0
5123000 Total					**3,337**	**53**	**892**	**268**	**505**	**1,418**	**201**	**1**	**0**
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	361	6	96	29	55	153	22	0	0
5123100 Total					**361**	**6**	**96**	**29**	**55**	**153**	**22**	**0**	**0**
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	1,952	31	522	156	295	830	117	1	0
5123200 Total					**1,952**	**31**	**522**	**156**	**295**	**830**	**117**	**1**	**0**
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	308	5	82	25	47	131	19	0	0
5123300 Total					**308**	**5**	**82**	**25**	**47**	**131**	**19**	**0**	**0**
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	1,967	31	526	158	297	836	118	1	0
5123400 Total					**1,967**	**31**	**526**	**158**	**297**	**836**	**118**	**1**	**0**
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	1,459	23	390	117	221	620	88	1	0
5124000 Total					**1,459**	**23**	**390**	**117**	**221**	**620**	**88**	**1**	**0**
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	4,149	66	1,109	333	628	1,764	250	1	0

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5125000 Total					**4,149**	**66**	**1,109**	**333**	**628**	**1,764**	**250**	**1**	**0**
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	1,464	23	391	117	221	622	88	1	0
5126000 Total					**1,464**	**23**	**391**	**117**	**221**	**622**	**88**	**1**	**0**
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	152	2	40	12	23	64	9	0	0
5127000 Total					**152**	**2**	**40**	**12**	**23**	**64**	**9**	**0**	**0**
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	6,775	107	1,810	543	1,025	2,879	408	2	0
5128000 Total					**6,775**	**107**	**1,810**	**543**	**1,025**	**2,879**	**408**	**2**	**0**
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	645	10	172	52	98	274	39	0	0
5129000 Total					**645**	**10**	**172**	**52**	**98**	**274**	**39**	**0**	**0**
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	213	3	57	17	32	91	13	0	0
5129900 Total					**213**	**3**	**57**	**17**	**32**	**91**	**13**	**0**	**0**
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	4,643	73	1,241	372	702	1,973	279	2	0
5130000 Total					**4,643**	**73**	**1,241**	**372**	**702**	**1,973**	**279**	**2**	**0**
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	15,312	242	4,092	1,227	2,316	6,508	921	6	0
5131000 Total					**15,312**	**242**	**4,092**	**1,227**	**2,316**	**6,508**	**921**	**6**	**0**
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	868	14	232	70	131	369	52	0	0
5131100 Total					**868**	**14**	**232**	**70**	**131**	**369**	**52**	**0**	**0**
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	14	0	4	1	2	6	1	0	0
5131300 Total					**14**	**0**	**4**	**1**	**2**	**6**	**1**	**0**	**0**
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	5,072	80	1,356	407	767	2,156	305	2	0
5131400 Total					**5,072**	**80**	**1,356**	**407**	**767**	**2,156**	**305**	**2**	**0**
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	1,750	28	468	140	265	744	105	1	0
5132000 Total					**1,750**	**28**	**468**	**140**	**265**	**744**	**105**	**1**	**0**
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	230	4	62	18	35	98	14	0	0
5133000 Total					**230**	**4**	**62**	**18**	**35**	**98**	**14**	**0**	**0**
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	383	6	102	31	58	163	23	0	0
5134000 Total					**383**	**6**	**102**	**31**	**58**	**163**	**23**	**0**	**0**
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	1,010	16	270	81	153	429	61	0	0
5135000 Total					**1,010**	**16**	**270**	**81**	**153**	**429**	**61**	**0**	**0**
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,812	29	484	145	274	770	109	1	0
5137000 Total					**1,812**	**29**	**484**	**145**	**274**	**770**	**109**	**1**	**0**
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,236	20	330	99	187	525	74	0	0
5138000 Total					**1,236**	**20**	**330**	**99**	**187**	**525**	**74**	**0**	**0**
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	324	5	87	26	49	138	20	0	0
5139000 Total					**324**	**5**	**87**	**26**	**49**	**138**	**20**	**0**	**0**
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	24	0	6	2	4	10	1	0	0
5139900 Total					**24**	**0**	**6**	**2**	**4**	**10**	**1**	**0**	**0**
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	5,027	79	1,343	403	760	2,137	302	2	0
5140000 Total					**5,027**	**79**	**1,343**	**403**	**760**	**2,137**	**302**	**2**	**0**

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,812	29	484	145	274	770	109	1	0
5141000 Total					**1,812**	**29**	**484**	**145**	**274**	**770**	**109**	**1**	**0**
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	1	0	0	0	0	0	0	0	0
5142000 Total					**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	388	6	104	31	59	165	23	0	0
5144000 Total					**388**	**6**	**104**	**31**	**59**	**165**	**23**	**0**	**0**
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	186	3	50	15	28	79	11	0	0
5145000 Total					**186**	**3**	**50**	**15**	**28**	**79**	**11**	**0**	**0**
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	202	3	54	16	31	86	12	0	0
5146000 Total					**202**	**3**	**54**	**16**	**31**	**86**	**12**	**0**	**0**
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,886	30	504	151	285	802	113	1	0
5147000 Total					**1,886**	**30**	**504**	**151**	**285**	**802**	**113**	**1**	**0**
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,596	25	426	128	241	678	96	1	0
5148000 Total					**1,596**	**25**	**426**	**128**	**241**	**678**	**96**	**1**	**0**
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	-122	-2	-33	-10	-18	-52	-7	0	0
5149000 Total					**-122**	**-2**	**-33**	**-10**	**-18**	**-52**	**-7**	**0**	**0**
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	6,987	110	1,867	560	1,057	2,970	420	3	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,441	23	385	115	218	612	87	1	0
5350000 Total					**8,428**	**133**	**2,252**	**676**	**1,275**	**3,582**	**507**	**3**	**0**
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	65	1	17	5	10	28	4	0	0
5360000 Total					**65**	**1**	**17**	**5**	**10**	**28**	**4**	**0**	**0**
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,463	39	658	197	372	1,047	148	1	0
5370000 Total					**2,463**	**39**	**658**	**197**	**372**	**1,047**	**148**	**1**	**0**
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	401	6	107	32	61	171	24	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	120	2	32	10	18	51	7	0	0
5371000 Total					**522**	**8**	**139**	**42**	**79**	**222**	**31**	**0**	**0**
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	234	4	63	19	35	99	14	0	0
5372000 Total					**234**	**4**	**63**	**19**	**35**	**99**	**14**	**0**	**0**
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	243	4	65	19	37	103	15	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	29	0	8	2	4	12	2	0	0
5374000 Total					**272**	**4**	**73**	**22**	**41**	**116**	**16**	**0**	**0**
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	674	11	180	54	102	287	41	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	234	4	63	19	35	100	14	0	0
5379000 Total					**909**	**14**	**243**	**73**	**137**	**386**	**55**	**0**	**0**
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	12,376	196	3,307	992	1,872	5,260	745	4	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,625	105	1,771	531	1,002	2,816	399	2	0
5390000 Total					**19,001**	**300**	**5,078**	**1,523**	**2,874**	**8,076**	**1,143**	**7**	**0**
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,532	24	409	123	232	651	92	1	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	62	1	17	5	9	26	4	0	0

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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5400000 Total					**1,594**	**25**	**426**	**128**	**241**	**678**	**96**	**1**	**0**
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0
5410000 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	708	11	189	57	107	301	43	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	58	1	15	5	9	25	3	0	0
5420000 Total					**766**	**12**	**205**	**61**	**116**	**325**	**46**	**0**	**0**
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	3,127	49	836	251	473	1,329	188	1	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	581	9	155	47	88	247	35	0	0
5430000 Total					**3,708**	**59**	**991**	**297**	**561**	**1,576**	**223**	**1**	**0**
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	100	2	27	8	15	42	6	0	0
5440000 Total					**100**	**2**	**27**	**8**	**15**	**42**	**6**	**0**	**0**
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	1,319	21	352	106	199	561	79	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	281	4	75	23	43	120	17	0	0
5441000 Total					**1,600**	**25**	**428**	**128**	**242**	**680**	**96**	**1**	**0**
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	649	10	173	52	98	276	39	0	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	222	4	59	18	34	94	13	0	0
5442000 Total					**871**	**14**	**233**	**70**	**132**	**370**	**52**	**0**	**0**
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	4	0	1	0	1	2	0	0	0
5450000 Total					**4**	**0**	**1**	**0**	**1**	**2**	**0**	**0**	**0**
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	502	8	134	40	76	213	30	0	0
5451000 Total					**502**	**8**	**134**	**40**	**76**	**213**	**30**	**0**	**0**
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	2	0	1	0	0	1	0	0	0
5454000 Total					**2**	**0**	**1**	**0**	**0**	**1**	**0**	**0**	**0**
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	582	9	156	47	88	247	35	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	324	5	87	26	49	138	19	0	0
5455000 Total					**906**	**14**	**242**	**73**	**137**	**385**	**55**	**0**	**0**
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,202	19	321	96	182	511	72	0	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	322	5	86	26	49	137	19	0	0
5459000 Total					**1,525**	**24**	**407**	**122**	**231**	**648**	**92**	**1**	**0**
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	335	5	90	27	51	142	20	0	0
5460000 Total					**335**	**5**	**90**	**27**	**51**	**142**	**20**	**0**	**0**
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	232,242	3,461	58,809	17,596	38,753	98,350	15,181	93	0
5471000 Total					**232,242**	**3,461**	**58,809**	**17,596**	**38,753**	**98,350**	**15,181**	**93**	**0**
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	16,605	262	4,437	1,331	2,511	7,058	999	6	0
5480000 Total					**16,605**	**262**	**4,437**	**1,331**	**2,511**	**7,058**	**999**	**6**	**0**
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	71	0	71	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	5,332	84	1,425	427	806	2,266	321	2	0
5490000 Total					**5,404**	**84**	**1,496**	**427**	**806**	**2,266**	**321**	**2**	**0**
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	-57	0	-57	0	0	0	0	0	0

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	3,576	57	956	287	541	1,520	215	1	0
5500000 Total					**3,519**	**57**	**898**	**287**	**541**	**1,520**	**215**	**1**	**0**
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	2,358	37	630	189	357	1,002	142	1	0
5520000 Total					**2,358**	**37**	**630**	**189**	**357**	**1,002**	**142**	**1**	**0**
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	16,704	264	4,464	1,339	2,526	7,100	1,005	6	0
5530000 Total					**16,704**	**264**	**4,464**	**1,339**	**2,526**	**7,100**	**1,005**	**6**	**0**
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,922	30	514	154	291	817	116	1	0
5540000 Total					**1,922**	**30**	**514**	**154**	**291**	**817**	**116**	**1**	**0**
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	26	0	7	2	4	11	2	0	0
5546000 Total					**26**	**0**	**7**	**2**	**4**	**11**	**2**	**0**	**0**
5552100	CA REC Compliance	NPCX	Net Power Cost Expense	OTHER	28	0	0	0	0	0	0	0	28
5552100 Total					**28**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**28**
5552200	OR REC Compliance	NPCX	Net Power Cost Expense	OTHER	-8	0	0	0	0	0	0	0	-8
5552200 Total					**-8**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-8**
5552300	WA REC COMPLIANCE	NPCX	Net Power Cost Expense	OTHER	358	0	0	0	0	0	0	0	358
5552300 Total					**358**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**358**
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	-629	0	0	0	0	0	0	0	-629
5552400 Total					**-629**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-629**
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	7,709	115	1,952	584	1,286	3,265	504	3	0
5552500 Total					**7,709**	**115**	**1,952**	**584**	**1,286**	**3,265**	**504**	**3**	**0**
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	929	0	0	0	0	929	0	0	0
5552700 Total					**929**	**0**	**0**	**0**	**0**	**929**	**0**	**0**	**0**
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	OTHER	72,932	0	0	0	0	0	0	0	72,932
5555700 Total					**72,932**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**72,932**
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	322,083	5,090	86,074	25,819	48,712	136,895	19,376	116	0
5555900 Total					**322,083**	**5,090**	**86,074**	**25,819**	**48,712**	**136,895**	**19,376**	**116**	**0**
5556100	BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	1,229	19	328	99	186	522	74	0	0
5556100 Total					**1,229**	**19**	**328**	**99**	**186**	**522**	**74**	**0**	**0**
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	-11	0	-3	-1	-2	-5	-1	0	0
5556200 Total					**-11**	**0**	**-3**	**-1**	**-2**	**-5**	**-1**	**0**	**0**
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	354,949	5,610	94,857	28,453	53,682	150,864	21,354	128	0
5556300 Total					**354,949**	**5,610**	**94,857**	**28,453**	**53,682**	**150,864**	**21,354**	**128**	**0**
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	40,594	642	10,848	3,254	6,139	17,254	2,442	15	0
5556400 Total					**40,594**	**642**	**10,848**	**3,254**	**6,139**	**17,254**	**2,442**	**15**	**0**
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	-140,857	-2,226	-37,643	-11,291	-21,303	-59,869	-8,474	-51	0
5556700 Total					**-140,857**	**-2,226**	**-37,643**	**-11,291**	**-21,303**	**-59,869**	**-8,474**	**-51**	**0**
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	-52,182	-825	-13,945	-4,183	-7,892	-22,179	-3,139	-19	0
5556710 Total					**-52,182**	**-825**	**-13,945**	**-4,183**	**-7,892**	**-22,179**	**-3,139**	**-19**	**0**
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	2,028	32	542	163	307	862	122	1	0

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5558000 Total					**2,028**	**32**	**542**	**163**	**307**	**862**	**122**	**1**	**0**
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,666	26	445	134	252	708	100	1	0
5560000 Total					**1,666**	**26**	**445**	**134**	**252**	**708**	**100**	**1**	**0**
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	2	4	1	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	34,740	549	9,284	2,785	5,254	14,766	2,090	13	0
5570000 Total					**34,749**	**549**	**9,286**	**2,786**	**5,256**	**14,769**	**2,091**	**13**	**0**
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	-33	0	0	0	0	0	-33	0	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	-54	0	-54	0	0	0	0	0	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	1,122	18	300	90	170	477	68	0	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	-97	0	0	-97	0	0	0	0	0
5578000 Total					**939**	**18**	**246**	**-7**	**170**	**477**	**35**	**0**	**0**
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	4,267	0	0	0	0	0	4,267	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	232	0	232	0	0	0	0	0	0
5579000 Total					**4,498**	**0**	**232**	**0**	**0**	**0**	**4,267**	**0**	**0**
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	23	0	0	0	0	23	0	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	22	0	0	0	22	0	0	0	0
5579100 Total					**45**	**0**	**0**	**0**	**22**	**23**	**0**	**0**	**0**
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	7,110	112	1,900	570	1,075	3,022	428	3	0
5600000 Total					**7,110**	**112**	**1,900**	**570**	**1,075**	**3,022**	**428**	**3**	**0**
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,188	114	1,921	576	1,087	3,055	432	3	0
5612000 Total					**7,188**	**114**	**1,921**	**576**	**1,087**	**3,055**	**432**	**3**	**0**
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	267	4	71	21	40	113	16	0	0
5614000 Total					**267**	**4**	**71**	**21**	**40**	**113**	**16**	**0**	**0**
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	1,846	29	493	148	279	785	111	1	0
5614010 Total					**1,846**	**29**	**493**	**148**	**279**	**785**	**111**	**1**	**0**
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	1,651	26	441	132	250	702	99	1	0
5615000 Total					**1,651**	**26**	**441**	**132**	**250**	**702**	**99**	**1**	**0**
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	82	1	22	7	12	35	5	0	0
5616000 Total					**82**	**1**	**22**	**7**	**12**	**35**	**5**	**0**	**0**
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	1,562	25	417	125	236	664	94	1	0
5617000 Total					**1,562**	**25**	**417**	**125**	**236**	**664**	**94**	**1**	**0**
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	7,488	118	2,001	600	1,133	3,183	450	3	0
5618000 Total					**7,488**	**118**	**2,001**	**600**	**1,133**	**3,183**	**450**	**3**	**0**
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,684	58	985	295	557	1,566	222	1	0
5620000 Total					**3,684**	**58**	**985**	**295**	**557**	**1,566**	**222**	**1**	**0**
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	540	9	144	43	82	229	32	0	0
5630000 Total					**540**	**9**	**144**	**43**	**82**	**229**	**32**	**0**	**0**
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	526	8	141	42	80	224	32	0	0
5650000 Total					**526**	**8**	**141**	**42**	**80**	**224**	**32**	**0**	**0**

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	1,441	23	385	115	218	612	87	1	0
5650010 Total					**1,441**	**23**	**385**	**115**	**218**	**612**	**87**	**1**	**0**
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	1,441	23	385	115	218	612	87	1	0
5651000 Total					**1,441**	**23**	**385**	**115**	**218**	**612**	**87**	**1**	**0**
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	2,470	37	625	187	412	1,046	161	1	0
5652500 Total					**2,470**	**37**	**625**	**187**	**412**	**1,046**	**161**	**1**	**0**
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	125,438	1,982	33,522	10,055	18,971	53,315	7,546	45	0
5654600 Total					**125,438**	**1,982**	**33,522**	**10,055**	**18,971**	**53,315**	**7,546**	**45**	**0**
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,812	44	752	225	425	1,195	169	1	0
5660000 Total					**2,812**	**44**	**752**	**225**	**425**	**1,195**	**169**	**1**	**0**
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	26	0	7	2	4	11	2	0	0
5660010 Total					**26**	**0**	**7**	**2**	**4**	**11**	**2**	**0**	**0**
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,204	35	589	177	333	937	133	1	0
5670000 Total					**2,204**	**35**	**589**	**177**	**333**	**937**	**133**	**1**	**0**
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,114	18	298	89	168	474	67	0	0
5680000 Total					**1,114**	**18**	**298**	**89**	**168**	**474**	**67**	**0**	**0**
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	64	1	17	5	10	27	4	0	0
5690000 Total					**64**	**1**	**17**	**5**	**10**	**27**	**4**	**0**	**0**
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	156	2	42	12	24	66	9	0	0
5691000 Total					**156**	**2**	**42**	**12**	**24**	**66**	**9**	**0**	**0**
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	332	5	89	27	50	141	20	0	0
5692000 Total					**332**	**5**	**89**	**27**	**50**	**141**	**20**	**0**	**0**
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,731	75	1,264	379	716	2,011	285	2	0
5693000 Total					**4,731**	**75**	**1,264**	**379**	**716**	**2,011**	**285**	**2**	**0**
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	12,394	196	3,312	994	1,874	5,268	746	4	0
5700000 Total					**12,394**	**196**	**3,312**	**994**	**1,874**	**5,268**	**746**	**4**	**0**
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	16,408	259	4,385	1,315	2,482	6,974	987	6	0
5710000 Total					**16,408**	**259**	**4,385**	**1,315**	**2,482**	**6,974**	**987**	**6**	**0**
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	98	2	26	8	15	42	6	0	0
5720000 Total					**98**	**2**	**26**	**8**	**15**	**42**	**6**	**0**	**0**
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	133	2	35	11	20	56	8	0	0
5730000 Total					**133**	**2**	**35**	**11**	**20**	**56**	**8**	**0**	**0**
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	41	41	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	34	0	0	0	0	0	34	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	280	0	280	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,457	251	2,026	466	773	3,554	386	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	623	0	0	0	0	623	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	144	0	0	144	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	108	0	0	0	108	0	0	0	0

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(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5800000 Total					**8,687**	**292**	**2,306**	**611**	**881**	**4,178**	**419**	**0**	**0**
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	11,080	373	3,010	693	1,149	5,281	573	0	0
5810000 Total					**11,080**	**373**	**3,010**	**693**	**1,149**	**5,281**	**573**	**0**	**0**
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	54	54	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	382	0	0	0	0	0	382	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	963	0	963	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	9	0	3	1	1	4	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,959	0	0	0	0	1,959	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	286	0	0	286	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	788	0	0	0	788	0	0	0	0
5820000 Total					**4,441**	**55**	**966**	**286**	**788**	**1,964**	**383**	**0**	**0**
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	136	136	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	355	0	0	0	0	0	355	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,526	0	1,526	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	4,824	0	0	0	0	4,824	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	258	0	0	258	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	262	0	0	0	262	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	141	0	0	0	141	0	0	0	0
5830000 Total					**7,501**	**136**	**1,526**	**258**	**403**	**4,824**	**355**	**0**	**0**
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	SNPD	-20	-1	-5	-1	-2	-9	-1	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	0	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WYP	0	0	0	0	0	0	0	0	0
5840000 Total					**-19**	**-1**	**-5**	**-1**	**-2**	**-9**	**-1**	**0**	**0**
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	211	7	57	13	22	100	11	0	0
5850000 Total					**211**	**7**	**57**	**13**	**22**	**100**	**11**	**0**	**0**
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	228	228	0	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	437	0	0	0	0	0	437	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,581	0	1,581	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	4	0	1	0	0	2	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	1,828	0	0	0	0	1,828	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	476	0	0	476	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	787	0	0	0	787	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	184	0	0	0	184	0	0	0	0
5860000 Total					**5,523**	**228**	**1,582**	**476**	**971**	**1,829**	**437**	**0**	**0**
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	504	504	0	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	957	0	0	0	0	0	957	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	5,150	0	5,150	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	4,982	0	0	0	0	4,982	0	0	0

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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,023	0	0	1,023	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	920	0	0	0	920	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	88	0	0	0	88	0	0	0	0
5870000 Total					**13,624**	**504**	**5,150**	**1,023**	**1,008**	**4,982**	**957**	**0**	**0**
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	22	22	0	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	25	0	0	0	0	0	25	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	74	0	74	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	1,614	54	439	101	167	769	83	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	1,985	0	0	0	0	1,985	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	-8	0	0	-8	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-8	0	0	0	-8	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-52	0	0	0	-52	0	0	0	0
5880000 Total					**3,652**	**76**	**513**	**93**	**107**	**2,754**	**108**	**0**	**0**
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	99	99	0	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	29	0	0	0	0	0	29	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,756	0	1,756	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	7	0	2	0	1	3	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	726	0	0	0	0	726	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	109	0	0	109	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	533	0	0	0	533	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	86	0	0	0	86	0	0	0	0
5890000 Total					**3,346**	**100**	**1,758**	**109**	**620**	**730**	**30**	**0**	**0**
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	73	73	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	156	0	0	0	0	0	156	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	940	0	940	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,270	76	617	142	235	1,082	117	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,308	0	0	0	0	1,308	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	144	0	0	144	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	540	0	0	0	540	0	0	0	0
5900000 Total					**5,430**	**149**	**1,556**	**286**	**775**	**2,391**	**273**	**0**	**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	73	0	0	0	0	0	73	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	800	0	800	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	160	5	43	10	17	76	8	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	656	0	0	0	0	656	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	135	0	0	135	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	231	0	0	0	231	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	56	0	0	0	56	0	0	0	0
5910000 Total					**2,163**	**57**	**843**	**145**	**304**	**732**	**81**	**0**	**0**
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	480	480	0	0	0	0	0	0	0

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5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	534	0	0	0	0	0	534	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,306	0	2,306	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,780	60	484	111	185	848	92	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,887	0	0	0	0	2,887	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	536	0	0	536	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	947	0	0	0	947	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	-7	0	0	0	-7	0	0	0	0
5920000 Total					**9,463**	**540**	**2,790**	**647**	**1,125**	**3,735**	**626**	**0**	**0**
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	8,422	8,422	0	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,442	0	0	0	0	0	4,442	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	27,856	0	27,856	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	1,341	45	364	84	139	639	69	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	28,721	0	0	0	0	28,721	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	4,410	0	0	4,410	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	6,704	0	0	0	6,704	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	983	0	0	0	983	0	0	0	0
5930000 Total					**82,880**	**8,467**	**28,221**	**4,494**	**7,827**	**29,361**	**4,512**	**0**	**0**
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-72	-72	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	-355	0	0	0	0	0	-355	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-657	0	-657	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	SNPD	206	7	56	13	21	98	11	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	78	0	0	0	0	78	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-135	0	0	-135	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	-95	0	0	0	-95	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYU	46	0	0	0	46	0	0	0	0
5931000 Total					**-983**	**-65**	**-601**	**-122**	**-28**	**176**	**-344**	**0**	**0**
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	483	483	0	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	783	0	0	0	0	0	783	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,734	0	6,734	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	26	1	7	2	3	12	1	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	14,688	0	0	0	0	14,688	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,266	0	0	1,266	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,828	0	0	0	1,828	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	334	0	0	0	334	0	0	0	0
5940000 Total					**26,142**	**483**	**6,741**	**1,268**	**2,165**	**14,700**	**785**	**0**	**0**
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,007	34	274	63	104	480	52	0	0
5950000 Total					**1,007**	**34**	**274**	**63**	**104**	**480**	**52**	**0**	**0**
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	92	92	0	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	119	0	0	0	0	0	119	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	959	0	959	0	0	0	0	0	0

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5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,349	0	0	0	0	1,349	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	165	0	0	165	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	282	0	0	0	282	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	98	0	0	0	98	0	0	0	0
5960000 Total					**3,063**	**92**	**959**	**165**	**380**	**1,349**	**119**	**0**	**0**
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	8	8	0	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	52	0	0	0	0	0	52	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	149	0	149	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-378	-13	-103	-24	-39	-180	-20	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	229	0	0	0	0	229	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	22	0	0	22	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	25	0	0	0	25	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	10	0	0	0	10	0	0	0	0
5970000 Total					**115**	**-5**	**46**	**-2**	**-5**	**49**	**32**	**0**	**0**
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	43	43	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	45	0	0	0	0	0	45	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	208	0	208	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	6,397	216	1,738	400	663	3,049	331	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	750	0	0	0	0	750	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	132	0	0	132	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	247	0	0	0	247	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYU	0	0	0	0	0	0	0	0	0
5980000 Total					**7,822**	**258**	**1,946**	**532**	**910**	**3,799**	**376**	**0**	**0**
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,288	56	722	162	171	1,082	95	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
9010000 Total					**2,288**	**56**	**722**	**162**	**171**	**1,082**	**95**	**0**	**0**
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	889	889	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	748	18	236	53	56	354	31	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,025	0	0	0	0	0	2,025	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	9,994	0	9,994	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	3,333	0	0	0	0	3,333	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	589	0	0	589	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,139	0	0	0	1,139	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	212	0	0	0	212	0	0	0	0
9020000 Total					**18,930**	**908**	**10,230**	**642**	**1,407**	**3,687**	**2,056**	**0**	**0**
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,200	30	379	85	90	568	50	0	0
9030000 Total					**1,200**	**30**	**379**	**85**	**90**	**568**	**50**	**0**	**0**
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	1,919	47	606	136	143	908	79	0	0
9031000 Total					**1,919**	**47**	**606**	**136**	**143**	**908**	**79**	**0**	**0**
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,884	219	2,804	629	664	4,202	367	0	0

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9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-2	0	0	0	0	-2	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
9032000 Total					**8,883**	**219**	**2,804**	**629**	**664**	**4,200**	**367**	**0**	**0**
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	177	177	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	12,071	297	3,809	855	902	5,709	499	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	318	0	0	0	0	0	318	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	2,036	0	2,036	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	3,087	0	0	0	0	3,087	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	475	0	0	475	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	376	0	0	0	376	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	83	0	0	0	83	0	0	0	0
9033000 Total					**18,625**	**475**	**5,846**	**1,330**	**1,362**	**8,796**	**817**	**0**	**0**
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	26	26	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	20	0	0	0	0	0	20	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	187	0	187	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	92	0	0	0	0	92	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	23	0	0	23	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	41	0	0	0	41	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	0	0	0	4	0	0	0	0
9035000 Total					**395**	**26**	**187**	**23**	**46**	**92**	**20**	**0**	**0**
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	16,692	411	5,268	1,182	1,247	7,895	689	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	12	0	12	0	0	0	0	0	0
9036000 Total					**16,705**	**411**	**5,280**	**1,182**	**1,247**	**7,895**	**689**	**0**	**0**
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	679	679	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	140	3	44	10	10	66	6	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	401	0	0	0	0	0	401	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	5,957	0	5,957	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	4,626	0	0	0	0	4,626	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,684	0	0	1,684	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	973	0	0	0	973	0	0	0	0
9040000 Total					**14,460**	**682**	**6,001**	**1,694**	**983**	**4,692**	**407**	**0**	**0**
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	-31	-31	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	23	0	23	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	-12	0	0	0	0	-12	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	1	0	0	1	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	1	0	0	0	1	0	0	0	0
9042000 Total					**-17**	**-31**	**23**	**1**	**1**	**-12**	**0**	**0**	**0**
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	21	1	7	1	2	10	1	0	0

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9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	2,678	0	0	0	0	2,678	0	0	0
9050000 Total					**2,699**	**1**	**7**	**1**	**2**	**2,688**	**1**	**0**	**0**
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	281	7	89	20	21	133	12	0	0
9070000 Total					**281**	**7**	**89**	**20**	**21**	**133**	**12**	**0**	**0**
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	67	67	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	-2	0	-1	0	0	-1	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	IDU	0	0	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	36	0	36	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	12	0	0	0	0	12	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	2	0	0	2	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	3	0	0	0	3	0	0	0	0
9080000 Total					**118**	**67**	**35**	**2**	**3**	**11**	**0**	**0**	**0**
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	230	6	73	16	17	109	10	0	0
9081000 Total					**230**	**6**	**73**	**16**	**17**	**109**	**10**	**0**	**0**
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	25	25	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	854	21	269	60	64	404	35	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	73	0	0	0	0	0	0	0	73
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	0	0	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	8	0	0	8	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	0	0	0	0	0	0	0	0	0
9084000 Total					**959**	**46**	**269**	**68**	**64**	**404**	**35**	**0**	**73**
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	97	0	0	0	0	0	97	0	0
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	8	0	0	0	8	0	0	0	0
9085000 Total					**104**	**0**	**0**	**0**	**8**	**0**	**97**	**0**	**0**
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	97,955	0	0	0	0	0	0	0	97,955
9085100 Total					**97,955**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**97,955**
9086000	CUST SERV	CSEX	Customer Service Expense	CN	646	16	204	46	48	306	27	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	168	0	0	0	0	0	168	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,010	0	2,010	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,282	0	0	0	0	2,282	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	296	0	0	296	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	949	0	0	0	949	0	0	0	0
9086000 Total					**6,352**	**16**	**2,214**	**342**	**997**	**2,588**	**195**	**0**	**0**
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	4,348	0	0	0	0	0	0	0	4,348
9089500 Total					**4,348**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,348**
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	10,721	0	0	0	0	0	0	0	10,721
9089600 Total					**10,721**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**10,721**
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	50	0	0	0	0	50	0	0	0
9089700 Total					**50**	**0**	**0**	**0**	**0**	**50**	**0**	**0**	**0**
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	46	46	0	0	0	0	0	0	0

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9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	1,424	35	449	101	106	673	59	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	46	0	0	0	0	0	46	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	311	0	311	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	690	0	0	0	0	690	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	79	0	0	79	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	133	0	0	0	133	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	0	0	0	0	0	0	0	0	0
9090000 Total					**2,729**	**81**	**760**	**180**	**240**	**1,363**	**105**	**0**	**0**
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	2	0	1	0	0	1	0	0	0
9100000 Total					**2**	**0**	**1**	**0**	**0**	**1**	**0**	**0**	**0**
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	30	1	9	2	2	14	1	0	0
9101000 Total					**30**	**1**	**9**	**2**	**2**	**14**	**1**	**0**	**0**
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	-37	-37	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	IDU	-292	0	0	0	0	0	-292	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	-411	0	-411	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	70,777	1,588	19,843	5,505	9,835	29,865	4,123	18	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	281	0	0	0	0	281	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	199	0	0	0	199	0	0	0	0
9200000 Total					**70,517**	**1,551**	**19,432**	**5,505**	**10,033**	**30,146**	**3,831**	**18**	**0**
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	7	7	0	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	91	2	29	6	7	43	4	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	35	0	0	0	0	0	35	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	100	0	100	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	8,114	182	2,275	631	1,127	3,424	473	2	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	133	0	0	0	0	133	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	15	0	0	15	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	50	0	0	0	50	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	15	0	0	0	15	0	0	0	0
9210000 Total					**8,559**	**191**	**2,403**	**652**	**1,199**	**3,599**	**511**	**2**	**0**
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-31,977	-718	-8,965	-2,487	-4,443	-13,493	-1,863	-8	0
9220000 Total					**-31,977**	**-718**	**-8,965**	**-2,487**	**-4,443**	**-13,493**	**-1,863**	**-8**	**0**
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	-6	-6	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	6	0	0	0	0	0	6	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	415	0	415	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	9,188	206	2,576	715	1,277	3,877	535	2	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	1,642	0	0	0	0	1,642	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	65	0	0	65	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	60	0	0	0	60	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	0	0	0	0	0	0	0	0	0

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Operations & Maintenance Expense

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

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9230000 Total					**11,370**	**200**	**2,991**	**780**	**1,337**	**5,519**	**541**	**2**	**0**
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	47	0	47	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,295	164	2,045	567	1,014	3,078	425	2	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	12	0	0	0	0	12	0	0	0
9239990 Total					**7,354**	**164**	**2,092**	**567**	**1,014**	**3,090**	**425**	**2**	**0**
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	0	114	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	2,152	0	0	0	0	2,152	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	0	0	0	350	0	0	0	0
9241000 Total					**9,684**	**0**	**7,069**	**0**	**350**	**2,152**	**114**	**0**	**0**
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	447	447	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	-59	0	0	0	0	0	-59	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-631	0	-631	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	-445	0	0	0	0	-445	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	-155	0	0	0	-155	0	0	0	0
9242000 Total					**-843**	**447**	**-631**	**0**	**-155**	**-445**	**-59**	**0**	**0**
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,799	130	1,626	451	806	2,447	338	1	0
9243000 Total					**5,799**	**130**	**1,626**	**451**	**806**	**2,447**	**338**	**1**	**0**
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	11,119	250	3,117	865	1,545	4,692	648	3	0
9250000 Total					**11,119**	**250**	**3,117**	**865**	**1,545**	**4,692**	**648**	**3**	**0**
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	2,774	0	2,774	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-2,774	-62	-778	-216	-385	-1,170	-162	-1	0
9251000 Total					**0**	**-62**	**1,996**	**-216**	**-385**	**-1,170**	**-162**	**-1**	**0**
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	-46	-46	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	-507	0	-507	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	-820	-18	-230	-64	-114	-346	-48	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	142	0	0	0	0	142	0	0	0
9261500 Total					**-1,232**	**-64**	**-737**	**-64**	**-114**	**-204**	**-48**	**0**	**0**
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	CA	9	9	0	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	97	0	97	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	UT	139	0	0	0	0	139	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	WYP	165	0	0	0	165	0	0	0	0
9262500 Total					**410**	**9**	**97**	**0**	**165**	**139**	**0**	**0**	**0**
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	-407	-9	-114	-32	-57	-172	-24	0	0
9269100 Total					**-407**	**-9**	**-114**	**-32**	**-57**	**-172**	**-24**	**0**	**0**
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	-5,064	-114	-1,420	-394	-704	-2,137	-295	-1	0
9269200 Total					**-5,064**	**-114**	**-1,420**	**-394**	**-704**	**-2,137**	**-295**	**-1**	**0**
9269300	GROSS-UP - SERP	AGEX	Administrative & General Expense	SO	1,222	27	343	95	170	516	71	0	0
9269300 Total					**1,222**	**27**	**343**	**95**	**170**	**516**	**71**	**0**	**0**
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	28,798	646	8,074	2,240	4,002	12,152	1,678	7	0

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Operations & Maintenance Expense

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

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9269400 Total					**28,798**	**646**	**8,074**	**2,240**	**4,002**	**12,152**	**1,678**	**7**	**0**
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	18,821	422	5,277	1,464	2,615	7,942	1,096	5	0
9269500 Total					**18,821**	**422**	**5,277**	**1,464**	**2,615**	**7,942**	**1,096**	**5**	**0**
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	2,851	64	799	222	396	1,203	166	1	0
9269600 Total					**2,851**	**64**	**799**	**222**	**396**	**1,203**	**166**	**1**	**0**
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	2,732	61	766	213	380	1,153	159	1	0
9269700 Total					**2,732**	**61**	**766**	**213**	**380**	**1,153**	**159**	**1**	**0**
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	162	162	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	44	0	0	0	0	0	44	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,026	0	1,026	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SE	197	3	50	15	33	83	13	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,447	55	686	190	340	1,033	143	1	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	720	0	0	0	0	720	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	606	0	0	606	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	128	0	0	0	128	0	0	0	0
9280000 Total					**5,329**	**220**	**1,762**	**811**	**500**	**1,836**	**199**	**1**	**0**
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	31	31	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	535	0	0	0	0	0	535	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,808	0	4,808	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	-7	0	-2	-1	-1	-3	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,321	0	0	0	0	6,321	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	661	0	0	661	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,578	0	0	0	1,578	0	0	0	0
9282000 Total					**13,928**	**31**	**4,806**	**661**	**1,577**	**6,318**	**535**	**0**	**0**
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0	0
9282990 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	4,221	67	1,128	338	638	1,794	254	2	0
9283000 Total					**4,221**	**67**	**1,128**	**338**	**638**	**1,794**	**254**	**2**	**0**
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-3,519	-79	-987	-274	-489	-1,485	-205	-1	0
9290000 Total					**-3,519**	**-79**	**-987**	**-274**	**-489**	**-1,485**	**-205**	**-1**	**0**
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	407	9	114	32	57	172	24	0	0
9299100 Total					**407**	**9**	**114**	**32**	**57**	**172**	**24**	**0**	**0**
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	5,064	114	1,420	394	704	2,137	295	1	0
9299200 Total					**5,064**	**114**	**1,420**	**394**	**704**	**2,137**	**295**	**1**	**0**
9299300	DUP CHRG CR - SERP	AGEX	Administrative & General Expense	SO	-1,222	-27	-343	-95	-170	-516	-71	0	0
9299300 Total					**-1,222**	**-27**	**-343**	**-95**	**-170**	**-516**	**-71**	**0**	**0**
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	-28,798	-646	-8,074	-2,240	-4,002	-12,152	-1,678	-7	0
9299400 Total					**-28,798**	**-646**	**-8,074**	**-2,240**	**-4,002**	**-12,152**	**-1,678**	**-7**	**0**
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	-18,821	-422	-5,277	-1,464	-2,615	-7,942	-1,096	-5	0

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Operations & Maintenance Expense

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

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9299500 Total					**-18,821**	**-422**	**-5,277**	**-1,464**	**-2,615**	**-7,942**	**-1,096**	**-5**	**0**
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	-2,851	-64	-799	-222	-396	-1,203	-166	-1	0
9299600 Total					**-2,851**	**-64**	**-799**	**-222**	**-396**	**-1,203**	**-166**	**-1**	**0**
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	-2,732	-61	-766	-213	-380	-1,153	-159	-1	0
9299700 Total					**-2,732**	**-61**	**-766**	**-213**	**-380**	**-1,153**	**-159**	**-1**	**0**
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	1	0	0	0	0	1	0	0	0
9301000 Total					**1**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**0**
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	3	3	0	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	10	0	0	0	0	0	10	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	25	0	25	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,202	49	617	171	306	929	128	1	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	24	0	0	0	0	24	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	3	0	0	3	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	56	0	0	0	56	0	0	0	0
9302000 Total					**2,322**	**53**	**642**	**174**	**362**	**953**	**138**	**1**	**0**
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	57	57	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	238	0	238	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	3,563	80	999	277	495	1,503	208	1	0
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	45	0	0	45	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	66	0	0	0	66	0	0	0	0
9310000 Total					**3,975**	**137**	**1,236**	**323**	**561**	**1,509**	**209**	**1**	**0**
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	86	86	0	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	54	1	17	4	4	25	2	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	15	0	0	0	0	0	15	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	267	0	267	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	21,576	484	6,049	1,678	2,998	9,104	1,257	6	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	95	0	0	0	0	95	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	57	0	0	57	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	40	0	0	0	40	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	7	0	0	0	7	0	0	0	0
9350000 Total					**22,197**	**571**	**6,333**	**1,739**	**3,049**	**9,225**	**1,274**	**6**	**0**
Grand Total					**2,830,618**	**51,556**	**717,172**	**198,260**	**394,501**	**1,118,201**	**164,283**	**865**	**185,779**

B3. DEPRECIATION EXPENSE

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Depreciation Expense

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	909	14	243	73	138	387	55	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	29,518	467	7,889	2,366	4,464	12,546	1,776	11	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	162,025	2,561	43,300	12,988	24,505	68,866	9,747	58	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	33,572	531	8,972	2,691	5,077	14,269	2,020	12	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,859	235	3,971	1,191	2,247	6,316	894	5	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,315	21	351	105	199	559	79	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	107	2	29	9	16	46	6	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	8	0	2	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	13	0	4	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	6	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	255	4	68	20	39	108	15	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,010	32	537	161	304	854	121	1	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	193	3	52	15	29	82	12	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	4,450	70	1,189	357	673	1,891	268	2	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	437	7	117	35	66	186	26	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	2	26	8	15	42	6	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	23	7	13	37	5	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	871	14	233	70	132	370	52	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	11,487	182	3,070	921	1,737	4,882	691	4	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,089	49	825	248	467	1,313	186	1	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	1,383	22	370	111	209	588	83	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	3,038	48	812	244	459	1,291	183	1	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,921	30	513	154	291	816	116	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,950	47	788	236	446	1,254	177	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	586	9	157	47	89	249	35	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	69	1	19	6	10	29	4	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	57	1	15	5	9	24	3	0	0
4030000	DEPN EXPENSE-ELECT	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	646	10	173	52	98	275	39	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	68	1	18	5	10	29	4	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	6,612	104	1,767	530	1,000	2,810	398	2	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	490	8	131	39	74	208	29	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	94,866	1,499	25,352	7,605	14,348	40,321	5,707	34	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	14,550	230	3,888	1,166	2,200	6,184	875	5	0

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4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,527	151	2,546	764	1,441	4,049	573	3	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	446	7	119	36	67	189	27	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,521	40	674	202	381	1,071	152	1	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	3,459	55	924	277	523	1,470	208	1	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	32,280	510	8,627	2,588	4,882	13,720	1,942	12	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,795	44	747	224	423	1,188	168	1	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	378	6	101	30	57	160	23	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,639	310	5,248	1,574	2,970	8,347	1,181	7	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	19,962	315	5,335	1,600	3,019	8,484	1,201	7	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	22,639	358	6,050	1,815	3,424	9,622	1,362	8	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	56	1	15	5	9	24	3	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	133	2	36	11	20	57	8	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	158	2	42	13	24	67	9	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	26	0	0	0	0	0	26	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	57	0	57	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	183	0	0	0	0	183	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	7	0	0	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	75	0	0	0	75	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	39	0	0	0	0	0	39	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	528	0	528	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	903	0	0	0	0	903	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	68	0	0	68	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	222	0	0	0	222	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	85	0	0	0	85	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	679	679	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	612	0	0	0	0	0	612	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,581	0	4,581	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	10,795	0	0	0	0	10,795	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,306	0	0	1,306	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,270	0	0	0	2,270	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	338	0	0	0	338	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	9	0	0	0	0	0	9	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	74	0	74	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	159	0	0	0	0	159	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	22	0	0	22	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	0	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,458	2,458	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,081	0	0	0	0	0	3,081	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,196	0	12,196	0	0	0	0	0	0

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4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	13,312	0	0	0	0	13,312	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,768	0	0	3,768	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	4,987	0	0	0	4,987	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,069	0	0	0	1,069	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,103	1,103	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	927	0	0	0	0	0	927	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,781	0	6,781	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,388	0	0	0	0	6,388	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,725	0	0	1,725	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,326	0	0	0	2,326	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	337	0	0	0	337	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	523	523	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	222	0	0	0	0	0	222	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,825	0	1,825	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	4,838	0	0	0	0	4,838	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	504	0	0	504	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	719	0	0	0	719	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	157	0	0	0	157	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	473	473	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	620	0	0	0	0	0	620	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,738	0	3,738	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,126	0	0	0	0	13,126	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	679	0	0	679	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,431	0	0	0	1,431	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	602	0	0	0	602	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,329	1,329	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,854	0	0	0	0	0	1,854	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	10,616	0	10,616	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	11,876	0	0	0	0	11,876	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,899	0	0	2,899	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,297	0	0	0	3,297	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	479	0	0	0	479	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	173	173	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	186	0	0	0	0	0	186	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,024	0	2,024	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	1,891	0	0	0	0	1,891	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	503	0	0	503	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	339	0	0	0	339	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	59	0	0	0	59	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	288	288	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	693	0	0	0	0	0	693	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,189	0	4,189	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	4,640	0	0	0	0	4,640	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,020	0	0	1,020	0	0	0	0	0

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4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	881	0	0	0	881	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	289	0	0	0	289	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	191	191	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	611	0	0	0	0	0	611	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,287	0	2,287	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,225	0	0	0	0	3,225	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	486	0	0	486	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	522	0	0	0	522	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	93	0	0	0	93	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	125	0	125	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	275	0	0	0	0	275	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	22	22	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	34	0	0	0	0	0	34	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	682	0	682	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,056	0	0	0	0	1,056	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	117	0	0	117	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	243	0	0	0	243	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	65	0	0	0	65	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	49	49	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	124	3	39	9	9	59	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	179	0	0	0	0	0	179	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	589	0	589	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	15	0	4	1	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	130	2	35	10	20	55	8	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,541	35	432	120	214	650	90	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	660	0	0	0	0	660	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	288	0	0	288	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	118	0	0	0	118	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	85	0	0	0	85	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	127	3	40	9	9	60	5	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	76	0	76	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	0

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	77	1	21	6	12	33	5	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	928	21	260	72	129	391	54	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	27	0	0	0	0	27	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	25	0	0	0	25	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	29	29	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	738	18	233	52	55	349	30	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	94	0	0	0	0	0	94	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	338	0	338	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	17	0	4	1	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	306	5	82	24	46	130	18	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	7,036	158	1,973	547	978	2,969	410	2	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	312	0	0	0	0	312	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	71	0	0	71	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	355	0	0	0	355	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	16	0	0	0	16	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	2	0	2	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	17	0	5	1	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	39	1	11	3	5	16	2	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	8	8	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	18	0	0	0	0	0	18	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	127	0	127	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	249	4	66	20	38	106	15	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	8	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	154	0	0	0	0	154	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	33	0	0	33	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	29	29	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	85	0	0	0	0	0	85	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	448	0	448	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	1,019	16	272	82	154	433	61	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	177	4	50	14	25	75	10	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	567	0	0	0	0	567	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	109	0	0	109	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	158	0	0	0	158	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	18	0	0	0	18	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	14	14	0	0	0	0	0	0	0

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Depreciation Expense

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	66	0	0	0	0	0	66	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	347	0	347	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	46	1	12	3	8	19	3	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	309	5	83	25	47	131	19	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	240	5	67	19	33	101	14	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	351	0	0	0	0	351	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	68	0	0	68	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	108	0	0	0	108	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	12	0	0	0	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	220	220	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	154	4	48	11	11	73	6	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	460	0	0	0	0	0	460	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,587	0	2,587	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	6,988	110	1,868	560	1,057	2,970	420	3	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,691	83	1,035	287	513	1,557	215	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,489	0	0	0	0	2,489	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	514	0	0	514	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,130	0	0	0	1,130	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	232	0	0	0	232	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	32	0	0	0	0	0	32	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	245	0	245	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	364	6	97	29	55	155	22	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	46	1	13	4	6	20	3	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	218	0	0	0	0	218	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	53	0	0	53	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	74	0	0	0	74	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	12	0	4	1	1	6	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	56	0	56	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	126	2	34	10	19	54	8	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	131	3	37	10	18	55	8	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	52	0	0	0	0	52	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	7	0	0	0	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	2	0	0	0	2	0	0	0	0
4030000 Total					**718,627**	**16,290**	**196,731**	**56,815**	**103,509**	**303,315**	**41,777**	**190**	**0**
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	-3,437	-54	-918	-275	-520	-1,461	-207	-1	0
4032000 Total					**-3,437**	**-54**	**-918**	**-275**	**-520**	**-1,461**	**-207**	**-1**	**0**

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Depreciation Expense

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,227	35	595	179	337	947	134	1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	-269	-4	-72	-22	-41	-114	-16	0	0
4033000 Total					**1,958**	**31**	**523**	**157**	**296**	**832**	**118**	**1**	**0**
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	338	5	90	27	51	144	20	0	0
4034000 Total					**338**	**5**	**90**	**27**	**51**	**144**	**20**	**0**	**0**
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,393	22	372	112	211	592	84	1	0
4035000 Total					**1,393**	**22**	**372**	**112**	**211**	**592**	**84**	**1**	**0**
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	34	34	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,447	0	0	0	0	0	-2,447	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	412	0	412	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,733	0	0	0	0	-22,733	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	316	0	0	316	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,936	0	0	0	-1,936	0	0	0	0
4036000 Total					**-26,354**	**34**	**412**	**316**	**-1,936**	**-22,733**	**-2,447**	**0**	**0**
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	445	7	119	36	67	189	27	0	0
4037000 Total					**445**	**7**	**119**	**36**	**67**	**189**	**27**	**0**	**0**
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	-237	-4	-63	-19	-36	-101	-14	0	0
4039999 Total					**-237**	**-4**	**-63**	**-19**	**-36**	**-101**	**-14**	**0**	**0**
Grand Total					**692,733**	**16,331**	**197,266**	**57,168**	**101,642**	**280,778**	**39,358**	**190**	**0**

B4. AMORTIZATION EXPENSE

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Amortization Expense

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	593	9	159	48	90	252	36	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	10,837	171	2,896	869	1,639	4,606	652	4	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	323	5	86	26	49	137	19	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	-3,602	0	0	0	0	-3,602	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,380	22	369	111	209	586	83	0	0
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	138	3	39	11	19	58	8	0	0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	2,112	52	666	150	158	999	87	0	0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,355	53	660	183	327	994	137	1	0
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	1	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	4	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	225	5	63	17	31	95	13	0	0
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	11	0	3	1	2	5	1	0	0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	809	18	227	63	112	341	47	0	0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	318	7	89	25	44	134	19	0	0
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	3	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	8	0	2	1	1	4	0	0	0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	4	1	0	0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	115	35	65	184	26	0	0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	10	1	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	18	0	5	1	2	7	1	0	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	357	6	95	29	54	152	21	0	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	50	1	14	4	7	21	3	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,828	45	756	227	428	1,202	170	1	0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	377	9	119	27	28	178	16	0	0
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	1,059	26	334	75	79	501	44	0	0
4040000	AMOR LTD TRM PLNT	3033210	ArcFM Software	SO	801	18	225	62	111	338	47	0	0
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,901	65	813	226	403	1,224	169	1	0
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	211	5	59	16	29	89	12	0	0
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	277	7	87	20	21	131	11	0	0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	1,754	39	492	136	244	740	102	0	0
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,066	24	299	83	148	450	62	0	0
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033390	RMT TRADE SYSTEM	SO	179	4	50	14	25	75	10	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	4	0	1	0	0	2	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	1	0	0	0	0	0	1	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	4	0	4	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	4	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	5,731	91	1,531	459	867	2,436	345	2	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	113	3	32	9	16	48	7	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	4	0	0	0	0	4	0	0	0

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Amortization Expense

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	134	2	36	11	20	57	8	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0	0
4040000	AMOR LTD TRM PLNT	3035322	ACD-Call Center Automated Call Distribut	CN	815	20	257	58	61	385	34	0	0
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	274	6	77	21	38	116	16	0	0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	305	5	81	24	46	129	18	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	77	77	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	12	0	0	0	0	0	12	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	294	0	294	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	800	18	224	62	111	337	47	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	78	0	0	78	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	87	0	0	0	87	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	0	0	0	0	0	0	0	0	0
4040000 Total					**36,645**	**824**	**11,287**	**3,185**	**5,585**	**13,444**	**2,308**	**11**	**0**
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,483	0	0	0	0	0	0	0	4,483
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	-181	-3	-48	-14	-27	-77	-11	0	0
4049000 Total					**4,303**	**-3**	**-48**	**-14**	**-27**	**-77**	**-11**	**0**	**4,483**
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	4,797	76	1,282	385	725	2,039	289	2	0
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
4061000 Total					**5,099**	**76**	**1,282**	**385**	**725**	**2,340**	**289**	**2**	**0**
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total					**124**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**124**
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,296	0	0	0	0	0	5,296	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	41,542	0	41,542	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,341	0	0	12,341	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	398	0	0	0	0	0	398	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	990	0	990	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	693	0	0	693	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	42	0	0	0	0	0	42	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	3	0	3	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	20	0	0	20	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	2,009	0	0	0	0	0	2,009	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	915	0	915	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	724	0	0	724	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
4074100 Total					**64,972**	**0**	**43,450**	**13,777**	**0**	**0**	**7,745**	**0**	**0**
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-43,450	0	-43,450	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,777	0	0	-13,777	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,745	0	0	0	0	0	-7,745	0	0
4074200 Total					**-64,972**	**0**	**-43,450**	**-13,777**	**0**	**0**	**-7,745**	**0**	**0**
Grand Total					**46,170**	**897**	**12,521**	**3,555**	**6,283**	**15,707**	**2,586**	**13**	**4,608**

B5. TAXES OTHER THAN INCOME

PACIFICORP

Taxes Other Than Income

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-231	-5	-65	-18	-32	-97	-13	0	0
4081000 Total					**-231**	**-5**	**-65**	**-18**	**-32**	**-97**	**-13**	**0**	**0**
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	143,061	3,210	40,108	11,128	19,878	60,366	8,334	37	0
4081500 Total					**143,061**	**3,210**	**40,108**	**11,128**	**19,878**	**60,366**	**8,334**	**37**	**0**
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,212	1,212	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,288	0	30,288	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,987	0	0	0	1,987	0	0	0	0
4081800 Total					**33,486**	**1,212**	**30,288**	**0**	**1,987**	**0**	**0**	**0**	**0**
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	13,345	299	3,741	1,038	1,854	5,631	777	3	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,495	0	1,495	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	1	0	0	0	0	1	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	206	3	52	16	34	87	13	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27	0	0	27	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	64	1	16	5	11	27	4	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	0	0	0	71	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	147	2	37	11	25	62	10	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	1,993	31	533	160	301	847	120	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	19	0	5	1	3	8	1	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	231	3	58	17	39	98	15	0	0
4081990 Total					**17,598**	**341**	**5,938**	**1,275**	**2,337**	**6,761**	**941**	**4**	**0**
Grand Total					**193,914**	**4,757**	**76,269**	**12,385**	**24,170**	**67,030**	**9,262**	**41**	**0**

B6. FEDERAL INCOME TAXES

PACIFICORP

Interest Expense & Renewable Energy Tax Credits

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

Primary Account		Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	-63,631	-1,006	-17,005	-5,101	-9,624	-27,045	-3,828	-23	0
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	SE	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	SE	-21	0	-5	-2	-3	-9	-1	0	0
4091000	INC TX UTIL OP INC	310314	HR Hiring Retention Tax Credit	SO	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	SG	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	-17	0	-4	-1	-3	-7	-1	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	-2	0	-1	0	0	-1	0	0	0
4091000 Total					**-63,671**	**-1,006**	**-17,015**	**-5,104**	**-9,630**	**-27,062**	**-3,831**	**-23**	**0**
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	SG	0	0	0	0	0	0	0	0	0
4091100 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	-27,658	-563	-7,473	-2,086	-3,874	-12,031	-1,621	-7	-3
4191000 Total					**-27,658**	**-563**	**-7,473**	**-2,086**	**-3,874**	**-12,031**	**-1,621**	**-7**	**-3**
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,266	6,579	87,348	24,379	45,275	140,620	18,947	87	32
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	642	8,530	2,381	4,421	13,732	1,850	8	3
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	2,525	51	682	190	354	1,098	148	1	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	2,586	53	699	195	362	1,125	152	1	0
4270000 Total					**359,944**	**7,325**	**97,259**	**27,145**	**50,412**	**156,575**	**21,097**	**96**	**36**
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,019	21	275	77	143	443	60	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,113	63	841	235	436	1,354	182	1	0
4280000 Total					**4,131**	**84**	**1,116**	**312**	**579**	**1,797**	**242**	**1**	**0**
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	655	13	177	49	92	285	38	0	0
4281000 Total					**655**	**13**	**177**	**49**	**92**	**285**	**38**	**0**	**0**
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-3	-1	-2	-5	-1	0	0
4290000 Total					**-11**	**0**	**-3**	**-1**	**-2**	**-5**	**-1**	**0**	**0**
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	8,304	169	2,244	626	1,163	3,612	487	2	1
4310000 Total					**8,304**	**169**	**2,244**	**626**	**1,163**	**3,612**	**487**	**2**	**1**
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	4,521	92	1,222	341	633	1,966	265	1	0
4313000 Total					**4,521**	**92**	**1,222**	**341**	**633**	**1,966**	**265**	**1**	**0**
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-15,918	-324	-4,301	-1,200	-2,229	-6,924	-933	-4	-2
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	264	5	71	20	37	115	15	0	0
4320000 Total					**-15,654**	**-319**	**-4,230**	**-1,181**	**-2,192**	**-6,809**	**-917**	**-4**	**-2**
Grand Total					**270,561**	**5,796**	**73,296**	**20,102**	**37,180**	**118,328**	**15,759**	**67**	**33**

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Schedule M

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	SO	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	70	1	19	6	10	30	4	0	0
4098200	110200	Tax Percentage Depletion - Deer Creek	SE	0	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	BADDEBT	0	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	SO	852	19	239	66	118	360	50	0	0
4098200	130400	PMINondeductible Exp	SE	11	0	3	1	2	4	1	0	0
4098200	130550	MEHC Insurance Services-Premium	SO	0	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	SE	0	0	0	0	0	0	0	0	0
4098200	130900	Non - Deductible Executive Comp	SO	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	SO	2	0	0	0	0	1	0	0	0
4098200	610106	PMIFuel Tax Cr	SE	17	0	4	1	3	7	1	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	1	0	0	1	0	0	0
4098200	7201051	Contra Medicare Subsidy	SO	0	0	0	0	0	0	0	0	0
4098200	920106	PMI Dividend Received Deduction	SE	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	SE	21	0	5	2	3	9	1	0	0
4098200 Total				**975**	**21**	**272**	**76**	**137**	**411**	**57**	**0**	**0**
4098300	105100	Capitalized Labor Costs	SO	5,014	113	1,406	390	697	2,116	292	1	0
4098300	105120	Book Depreciation	SCHMDEXP	773,708	15,670	211,644	61,318	112,556	326,689	45,607	225	0
4098300	105121	PMIBook Depreciation	SE	17,370	259	4,398	1,316	2,898	7,356	1,135	7	0
4098300	105123	Sec. 481a Adj - Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	CIAC	65,001	2,190	17,660	4,064	6,740	30,984	3,361	0	0
4098300	105137	Auto Depreciation	SO	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	SNPD	1,864	63	506	117	193	888	96	0	0
4098300	105142	Avoided Costs	SNP	13,988	285	3,780	1,055	1,959	6,085	820	4	1
4098300	105145	Acquisition Adjustment Amort	SG	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4098300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	SE	0	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	SG	0	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	SE	0	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	SE	0	0	0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	SG	0	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	SE	68	1	17	5	11	29	4	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	SE	0	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	GPS	-134	-3	-38	-10	-19	-57	-8	0	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	2,065	94	861	242	141	669	58	0	0
4098300	320110	Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0	0

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Schedule M

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0	0
4098300	320270	Reg Asset FAS 158 Pension Liab Adj	SO	24,176	542	6,778	1,880	3,359	10,201	1,408	6	0
4098300	320280	Reg Asset FAS 158 Post Retire Liab	SO	-6,409	-144	-1,797	-499	-891	-2,704	-373	-2	0
4098300	320281	Reg Asset - Post-Retirement Settlement L	SO	342	8	96	27	48	144	20	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	-372	0	0	0	0	-372	0	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	0	22	0	0	0	0
4098300	330100	Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	0	0	0	0	0	0	0	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	2,825	0	0	0	0	0	0	0	2,825
4098300	415120	Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	190	0	0	190	0	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	23,310	347	5,903	1,766	3,890	9,871	1,524	9	0
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	166	0	0	0	0	0	0	0	166
4098300	415500	Cholla Plt Transact Costs-APS Amort	SGCT	1,122	18	300	90	170	477	68	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	8,406	0	0	8,406	0	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset _ Pension MMT -UT	UT	283	0	0	0	0	283	0	0	0
4098300	415827	Regulatory Asset - Post -Ret MMT -OR	OR	193	0	193	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	279	0	0	0	0	279	0	0	0
4098300	415830	Regulatory Asset - Post - Ret MMT -ID	IDU	0	0	0	0	0	0	0	0	0
4098300	415831	Regulatory Asset - Post - Ret MMT -CA	CA	17	17	0	0	0	0	0	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	SG	0	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	26	0	0	0	0	0	26	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	447	0	0	0	0	0	0	0	447
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	4	0	0	0	0	0	0	0	4
4098300	415858	WY - Deferred Overburden Costs	WYP	10	0	0	0	10	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-2,825	0	0	0	0	0	0	0	-2,825
4098300	415870	Deferred Excess Net Power Costs-CA	CA	0	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415880	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	7,905	0	0	0	0	0	0	0	7,905
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	516	0	0	0	0	0	0	0	516
4098300	415890	ID MEHC 2006 Transistion Costs	IDU	0	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	SE	688	10	174	52	115	291	45	0	0
4098300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit $3 - CA	CA	0	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OR	1,079	0	1,079	0	0	0	0	0	0
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	52	52	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-9	0	0	0	0	0	0	0	-9
4098300	425125	Deferred Coal Cost - Arch	SE	0	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	SG	15	0	4	1	2	7	1	0	0
4098300	425260	Lakeview Buyout-SG	SG	0	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	SG	137	2	37	11	21	58	8	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	SG	172	3	46	14	26	73	10	0	0
4098300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	OTHER	21,019	0	0	0	0	0	0	0	21,019
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	505125	ACCRUED ROYALTIES	SE	1,915	29	485	145	319	811	125	1	0
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	CA	0	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	SO	-667	-15	-187	-52	-93	-282	-39	0	0
4098300	505500	Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	SE	0	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	-505	-11	-142	-39	-70	-213	-29	0	0
4098300	505601	Sick Leave Accrual - PMI	SE	63	1	16	5	11	27	4	0	0
4098300	505700	Accrued Retention Bonus	SO	23	1	6	2	3	10	1	0	0
4098300	605100	Trojan Decomissioning Costs	TROJD	-42	-1	-11	-3	-7	-18	-3	0	0
4098300	605301	Environmental Liability - Regulated	SO	25,058	562	7,025	1,949	3,482	10,573	1,460	6	0
4098300	605710	Reverse Accrued Final Reclamation	OTHER	-791	0	0	0	0	0	0	0	-791
4098300	605715	Trapper Mine Contract Obligation	SE	177	3	45	13	30	75	12	0	0
4098300	610000	Coal Mine Development-PMI	SE	-419	-6	-106	-32	-70	-177	-27	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	SE	0	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	SE	0	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	SE	0	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	SE	0	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline	UT	0	0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	WA	-287	0	0	-287	0	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	OTHER	14,802	0	0	0	0	0	0	0	14,802
4098300	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	SO	0	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	-394	0	0	0	0	0	0	0	-394
4098300	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	613	0	0	0	0	0	0	0	613
4098300	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	IDU	0	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	64	0	0	0	0	0	0	0	64
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	699	0	0	0	0	0	0	0	699
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	667	0	0	0	0	0	0	0	667
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	807	0	0	0	0	0	0	0	807
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	2,774	0	2,774	0	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,797	0	0	0	0	0	0	0	1,797
4098300	705451	Reg Liability - OR Property Insurance Re	OR	-8,867	0	-8,867	0	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	55	0	0	0	0	0	55	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	195	0	0	0	195	0	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	7,325	0	0	0	0	0	0	0	7,325
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	3,317	0	0	0	0	0	0	0	3,317
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	10,623	0	0	0	0	0	0	0	10,623
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	10,351	0	0	0	0	0	0	0	10,351
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	-275	0	0	0	0	0	0	0	-275
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	2,501	0	0	0	0	0	0	0	2,501
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	715100	MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0	0
4098300	715350	Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	133	0	0	0	0	0	0	0	133
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	-157	-2	-42	-13	-24	-67	-9	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	-270	-6	-76	-21	-37	-114	-16	0	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severence	SO	0	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	SE	4,438	66	1,124	336	741	1,880	290	2	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	649	13	175	49	91	282	38	0	0
4098300	910245	Contra Receivable from Joint Owners	SO	-1,019	-23	-286	-79	-142	-430	-59	0	0
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	SE	-445	-7	-113	-34	-74	-189	-29	0	0
4098300	910910	PMIBridger Section 471 Adj	SE	0	0	0	0	0	0	0	0	0
4098300	920110	PMIWY Extraction Tax	SE	-638	-10	-162	-48	-106	-270	-42	0	0
4098300 Total				**1,037,099**	**20,121**	**254,707**	**82,379**	**136,245**	**405,266**	**55,835**	**259**	**82,288**
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-17	0	-5	-1	-2	-7	-1	0	0
4099200	110200	Tax Depletion - Deer Creek	SE	0	0	0	0	0	0	0	0	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	0	0	0	0	0	0	0	0	0
4099200	120100	Preferred Dividend - PPL	SNP	65	1	18	5	9	28	4	0	0
4099200	120200	Trapper Mine Dividend Deduction	SE	0	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receivable	SO	0	0	0	0	0	0	0	0	0
4099200	130600	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	0
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	33,558	530	8,968	2,690	5,075	14,263	2,019	12	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	1,875	28	475	142	313	794	123	1	0
4099200	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0	0
4099200	910900	PMIDepletion	SE	0	0	0	0	0	0	0	0	0
4099200	910918	PMI Overriding Royalty	SE	0	0	0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest Income	SE	0	0	0	0	0	0	0	0	0
4099200 Total				**35,481**	**559**	**9,456**	**2,836**	**5,395**	**15,078**	**2,144**	**13**	**0**
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	134,142	2,120	35,848	10,753	20,288	57,015	8,070	48	0
4099300	105125	Tax Depreciation	TAXDEPR	894,170	19,180	238,283	59,387	123,170	394,720	50,938	0	8,492
4099300	105126	PMITax Depreciation	SE	8,696	130	2,202	659	1,451	3,682	568	3	0
4099300	105137	Capitalized Depreciation	SO	4,932	111	1,383	384	685	2,081	287	1	0
4099300	1051411	AFUDC - DEBT	SNP	15,891	323	4,294	1,198	2,226	6,913	931	4	2
4099300	1051412	AFUDC - Equity	SNP	27,043	550	7,307	2,039	3,788	11,764	1,585	7	3
4099300	105143	Basis Intangible Difference	SO	237	5	67	18	33	100	14	0	0
4099300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	105149	Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	-897	-20	-251	-70	-125	-378	-52	0	0
4099300	105153	Contract Liability Basis Adjustment -Che	SG	-157	-2	-42	-13	-24	-67	-9	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	SE	1,336	20	338	101	223	566	87	1	0
4099300	105175	Removal Cost (net of salvage)	GPS	66,963	1,503	18,773	5,209	9,305	28,256	3,901	17	0
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	SG	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	248	4	66	20	38	105	15	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	635	14	178	49	88	268	37	0	0
4099300	110200	Depletion - Tax Percentage Deduction	SE	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	SE	-39	-1	-10	-3	-7	-17	-3	0	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	SE	1,455	22	368	110	243	616	95	1	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	1,198	40	325	75	124	571	62	0	0
4099300	205411	PMISEC 263A Adjustment	SE	1,213	18	307	92	202	514	79	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	218	0	218	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	-31	0	0	0	0	-31	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	66	0	0	0	0	0	66	0	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	SO	-1,581	-35	-443	-123	-220	-667	-92	0	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	38	1	10	3	6	16	2	0	0
4099300	210190	Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	0
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	SE	0	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
4099300	320271	Contra Reg Asset - Pension Plan CTG	SO	820	18	230	64	114	346	48	0	0
4099300	320285	Reg Asset-Post Employment Costs	SO	-1,129	-25	-317	-88	-157	-477	-66	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	28	0	8	2	4	12	2	0	0
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	0	0	0	0	0	0	0	0	0
4099300	415300	Hazardous Waste Clean-up Costs	SO	28,213	633	7,910	2,194	3,920	11,905	1,644	7	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	SE	12,537	187	3,175	950	2,092	5,309	820	5	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415411	ContraRA DeerCreekAband CA	CA	-153	-153	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	-431	0	0	0	0	0	-431	0	0
4099300	415413	ContraRA DeerCreekAband OR	OR	-1,841	0	-1,841	0	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	2,901	0	0	0	0	2,901	0	0	0
4099300	415415	ContraRA DeerCreekAband WA	WA	-688	0	0	-688	0	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	957	0	0	0	957	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	-70	0	0	0	0	0	0	0	-70
4099300	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4099300	415421	Contra RA UMWA Pension WA	OTHER	-313	0	0	0	0	0	0	0	-313
4099300	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4099300	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	33	0	0	0	0	0	33	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	OR	54	0	54	0	0	0	0	0	0
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0	0	0	0	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	2,198	0	0	0	0	2,198	0	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	0	0	0	0	0	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	OTHER	-1,909	0	0	0	0	0	0	0	-1,909
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-83	0	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-28	0	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-13	0	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	-672	0	0	0	0	0	0	0	-672
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0	0
4099300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	SO	-3,473	-78	-974	-270	-483	-1,465	-202	-1	0
4099300	415820	Contra Pension Reg Asset MMT & CTG _OR	OR	1,015	0	1,015	0	0	0	0	0	0
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415823	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0	0	0	0	0
4099300	415824	Contra Pension Reg Asset MMT & CTG _CA	CA	92	92	0	0	0	0	0	0	0
4099300	415825	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	5	0	0	0	0	0	0	0	5
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	598	0	0	0	0	598	0	0	0
4099300	415865	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-139	0	0	0	0	0	0	0	-139
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	CA	-1,986	-1,986	0	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	-5,156	0	0	0	0	0	0	0	-5,156
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	-28,437	0	0	0	0	0	0	0	-28,437
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-35	0	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	-6	0	0	0	-6	0	0	0	0
4099300	415880	UT Def Independent Evaluation Fee	UT	0	0	0	0	0	0	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	-1,989	0	0	0	0	0	0	0	-1,989
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-9,418	0	0	0	0	0	0	0	-9,418
4099300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4099300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4099300	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	0	0	0	0	0	0	0	0
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415918	Reg Asset - RPS Compliance Purchases	OTHER	643	0	0	0	0	0	0	0	643
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	1,327	0	0	0	0	0	1,327	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	-128	0	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	-442	0	0	0	-442	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-479	0	0	0	0	0	-479	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-3,445	0	0	0	0	-3,445	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-1,158	0	0	0	-1,158	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	-535	0	0	0	-535	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	-1	0	0	0	0	0	0	0	0
4099300	425100	Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	16	1	4	1	2	8	1	0	0
4099300	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	OTHER	-3,489	0	0	0	0	0	0	0	-3,489
4099300	425700	Trojan Special Assessment -DOE-IRS	TROJD	0	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	SG	0	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	OTHER	0	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	OTHER	14,802	0	0	0	0	0	0	0	14,802
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	1	0	0	0	0	0	0	0	1
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	SE	0	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	SE	43	1	11	3	7	18	3	0	0
4099300	505520	PMI Bonus Accrual	SE	0	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0	0
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	-1	0	0	-1	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	SE	-403	-6	-102	-31	-67	-171	-26	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	51	1	14	4	7	21	3	0	0
4099300	610110	Ptax NOPAs	SO	0	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	-9,696	-144	-2,455	-735	-1,618	-4,106	-634	-4	0
4099300	610114	PMI EITF Pre Stripping Costs	SE	34	1	9	3	6	15	2	0	0
4099300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0

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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	UT	-293	0	0	0	0	-293	0	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	0	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	OTHER	0	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	OR	1	0	1	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	WA	0	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	-185	0	0	0	0	0	0	0	-185
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-464	0	0	0	0	0	0	0	-464
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4099300	705454	Reg Liability - UT Property Insurance Re	UT	-525	0	0	0	0	-525	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	0	0	0	0	0	0	0	0	0
4099300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	SO	0	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	SG	0	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	SO	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	-835	-19	-234	-65	-116	-352	-49	0	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	SO	66	1	19	5	9	28	4	0	0
4099300	720550	Accrued CIC Severence	SO	0	0	0	0	0	0	0	0	0
4099300	720800	FAS 158 Pension Liability	SO	22,094	496	6,194	1,719	3,070	9,323	1,287	6	0
4099300	720805	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0	0
4099300	720810	FAS 158 Post-Retirement Liability	SO	5,003	112	1,403	389	695	-2,111	291	1	0
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0	0

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Schedule M

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	910240	190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	SO	19,127	429	5,362	1,488	2,658	8,071	1,114	5	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	SE	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	OTHER	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	SE	0	0	0	0	0	0	0	0	0
4099300 Total				**1,188,387**	**23,542**	**328,708**	**84,834**	**170,453**	**537,893**	**71,273**	**102**	**-28,418**
Grand Total				**2,261,942**	**44,244**	**593,142**	**170,125**	**312,230**	**958,649**	**129,309**	**374**	**53,870**

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

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Deferred Income Tax Expense

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	SE	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	50,908	805	13,605	4,081	7,699	21,638	3,063	18	0
4101000	105125	Tax Depreciation	TAXDEPR	339,347	7,279	90,431	22,538	46,744	149,800	19,332	0	3,223
4101000	105126	282DIT PMIDepreciation-Tax	SE	3,300	49	836	250	551	1,398	216	1	0
4101000	105137	Capitalized Depreciation	SO	1,872	42	525	146	260	790	109	0	0
4101000	105141	AFUDC Debt	SNP	6,031	123	1,630	455	845	2,623	353	2	1
4101000	1051411	AFUDC Equity	SNP	10,263	209	2,773	774	1,437	4,464	602	3	1
4101000	105143	282Basis Intangible Difference	SO	90	2	25	7	13	38	5	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	-340	-8	-95	-26	-47	-144	-20	0	0
4101000	105153	Contract Liability Basis Adjustment -Che	SG	-60	-1	-16	-5	-9	-25	-4	0	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	SE	507	8	128	38	85	215	33	0	0
4101000	105175	Cost of Removal	GPS	25,413	570	7,125	1,977	3,531	10,723	1,480	6	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	94	1	25	8	14	40	6	0	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	241	5	68	19	34	102	14	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	-15	0	-4	-1	-2	-6	-1	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	0	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	SE	552	8	140	42	92	234	36	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	455	15	124	28	47	217	24	0	0
4101000	205411	190PMISec263A	SE	460	7	117	35	77	195	30	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	83	0	83	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	-12	0	0	0	0	-12	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	25	0	0	0	0	0	25	0	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-600	-13	-168	-47	-83	-253	-35	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	14	0	4	1	2	6	1	0	0
4101000	210190	Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	0
4101000	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	0	0	0	0	0	0	0	0	0
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	311	7	87	24	43	131	18	0	0
4101000	320285	Reg Asset-Post Employment Costs	SO	-429	-10	-120	-33	-60	-181	-25	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0

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Deferred Income Tax Expense

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	11	0	3	1	2	5	1	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	0	0	0	0	0	0	0	0	0
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	10,707	240	3,002	833	1,488	4,518	624	3	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	SE	4,758	71	1,205	360	794	2,015	311	2	0
4101000	415411	ContraRA DeerCreekAband CA	CA	-58	-58	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-164	0	0	0	0	0	-164	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	-699	0	-699	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	1,101	0	0	0	0	1,101	0	0	0
4101000	415415	ContraRA DeerCreekAband WA	WA	-261	0	0	-261	0	0	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	363	0	0	0	363	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	-27	0	0	0	0	0	0	0	-27
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4101000	415421	Contra RA UMWA Pension WA	OTHER	-119	0	0	0	0	0	0	0	-119
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	13	0	0	0	0	0	13	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	20	0	20	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0	0	0	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	834	0	0	0	0	834	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	0	0	0	0	0	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	OTHER	-724	0	0	0	0	0	0	0	-724
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-31	0	0	0	0	0	0	0	-31
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-11	0	0	0	0	0	0	0	-11
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-5	0	0	0	0	0	0	0	-5
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	-255	0	0	0	0	0	0	0	-255
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	-1,318	-30	-370	-103	-183	-556	-77	0	0
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR	385	0	385	0	0	0	0	0	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415823	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0	0	0	0	0
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA	35	35	0	0	0	0	0	0	0
4101000	415825	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	2	0	0	0	0	0	0	0	2
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	227	0	0	0	0	227	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-53	0	0	0	0	0	0	0	-53

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Deferred Income Tax Expense

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	-754	-754	0	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	-1,957	0	0	0	0	0	0	0	-1,957
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	-10,792	0	0	0	0	0	0	0	-10,792
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-13	0	0	0	0	-13	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	-2	0	0	0	-2	0	0	0	0
4101000	415880	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0	0	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	-755	0	0	0	0	0	0	0	-755
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-3,574	0	0	0	0	0	0	0	-3,574
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	0	0	0	0	0	0	0	0
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	244	0	0	0	0	0	0	0	244
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	503	0	0	0	0	0	503	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	-49	0	0	0	0	-49	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	-168	0	0	0	-168	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-182	0	0	0	0	0	-182	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-1,307	0	0	0	0	-1,307	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-440	0	0	0	-440	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-203	0	0	0	-203	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	0	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	6	0	2	0	1	3	0	0	0

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Deferred Income Tax Expense

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-1,324	0	0	0	0	0	0	0	-1,324
4101000	430110	Reg Asset Balance Reclass	OTHER	5,617	0	0	0	0	0	0	0	5,617
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1	0	0	0	0	0	0	0	1
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	SE	16	0	4	1	3	7	1	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0	0
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	0	0	0	0	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	SE	-153	-2	-39	-12	-26	-65	-10	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	19	0	5	1	3	8	1	0	0
4101000	610111	283PMI SALE OF ASSETS	SE	-3,680	-55	-932	-279	-614	-1,558	-241	-1	0
4101000	610114	PMI EITF Pre stripping Cost	SE	13	0	3	1	2	6	1	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	-111	0	0	0	0	-111	0	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	1	0	1	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	-70	0	0	0	0	0	0	0	-70
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-176	0	0	0	0	0	0	0	-176
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-199	0	0	0	0	-199	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	0	0	0	0	0	0	0	0	0
4101000	715800	190Redding Contract	SG	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	-317	-7	-89	-25	-44	-134	-18	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	25	1	7	2	3	11	1	0	0
4101000	720800	190FAS 158 Pension Liability	SO	8,385	188	2,351	652	1,165	3,538	488	2	0
4101000	720805	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0	0
4101000	720810	190FAS 158 Post Retirement Liability	SO	1,899	43	532	148	264	801	111	0	0
4101000	910530	190Injuries & Damages	SO	7,259	163	2,035	565	1,009	3,063	423	2	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
4101000 Total				**451,005**	**8,935**	**124,748**	**32,195**	**64,689**	**204,136**	**27,049**	**39**	**-10,785**
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	-549	0	0	0	0	0	0	0	-549
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-1,903	-43	-533	-148	-264	-803	-111	0	0

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Deferred Income Tax Expense

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	1051151	Depreciation Flow-Through - CA	CA	-128	-128	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-248	0	0	0	0	0	0	-248	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	87	0	0	0	0	0	87	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	1,076	0	1,076	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	151	0	0	0	0	0	0	0	151
4111000	1051156	Depreciation Flow-Through - UT	UT	4,564	0	0	0	0	4,564	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	819	0	0	819	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	920	0	0	0	920	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	222	0	0	0	222	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-293,630	-5,947	-80,321	-23,271	-42,716	-123,982	-17,308	-85	0
4111000	105121	282DIT PMIDepreciation-Book	SE	-6,592	-98	-1,669	-499	-1,100	-2,792	-431	-3	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4111000	105130	CIAC	CIAC	-24,668	-831	-6,702	-1,543	-2,558	-11,759	-1,276	0	0
4111000	105140	Highway Relocation	SNPD	-707	-24	-192	-44	-73	-337	-37	0	0
4111000	105142	Avoided Costs	SNP	-5,308	-108	-1,434	-400	-743	-2,309	-311	-1	-1
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	SG	-541	-9	-145	-43	-82	-230	-33	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	0	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	SE	-26	0	-7	-2	-4	-11	-2	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	51	1	14	4	7	21	3	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	-784	-36	-327	-92	-53	-254	-22	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	-9,175	-206	-2,572	-714	-1,275	-3,871	-534	-2	0
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	2,432	55	682	189	338	1,026	142	1	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	-130	-3	-36	-10	-18	-55	-8	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	141	0	0	0	0	141	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-8	0	0	0	-8	0	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	-1,072	0	0	0	0	0	0	0	-1,072
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-72	0	0	-72	0	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	-8,846	-132	-2,240	-670	-1,476	-3,746	-578	-4	0
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-63	0	0	0	0	0	0	0	-63
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	-426	-7	-114	-34	-64	-181	-26	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-20	0	0	-20	0	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-10	0	0	0	-10	0	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-8	0	0	0	-8	0	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	-3,190	0	0	-3,190	0	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0	0

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Deferred Income Tax Expense

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset _ Pension MMT -UT	UT	-107	0	0	0	0	-107	0	0	0
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	-73	0	-73	0	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-106	0	0	0	0	-106	0	0	0
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	-7	-7	0	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-10	0	0	0	0	0	-10	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	-170	0	0	0	0	0	0	0	-170
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	-2	0	0	0	0	0	0	0	-2
4111000	415858	WY - Deferred Overburden Costs	WYP	-4	0	0	0	-4	0	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,072	0	0	0	0	0	0	0	1,072
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	-3,000	0	0	0	0	0	0	0	-3,000
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	-196	0	0	0	0	0	0	0	-196
4111000	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	0	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	-261	-4	-66	-20	-44	-111	-17	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit $3 - CA	CA	0	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	OR	-409	0	-409	0	0	0	0	0	0
4111000	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	-20	-20	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	3	0	0	0	0	0	0	0	3
4111000	425125	Deferred Coal Cost - Arch	SE	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	SG	-6	0	-2	0	-1	-2	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-52	-1	-14	-4	-8	-22	-3	0	0

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Deferred Income Tax Expense

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	425360	190Hermiston Swap	SG	-65	-1	-17	-5	-10	-28	-4	0	0
4111000	425380	190Idaho Customer Bal Acct	OTHER	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	OTHER	-7,977	0	0	0	0	0	0	0	-7,977
4111000	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	SO	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	SE	-727	-11	-184	-55	-121	-308	-47	0	0
4111000	505400	190Bonus Liability	SO	253	6	71	20	35	107	15	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	192	4	54	15	27	81	11	0	0
4111000	505601	Sick Leave Accrual - PMI	SE	-24	0	-6	-2	-4	-10	-2	0	0
4111000	505700	190Accrued Retention Bonus	SO	-9	0	-2	-1	-1	-4	-1	0	0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	16	0	4	1	2	7	1	0	0
4111000	605301	Environmental Liability - Regulated	SO	-9,510	-213	-2,666	-740	-1,321	-4,013	-554	-2	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	300	0	0	0	0	0	0	0	300
4111000	605715	Trapper Mine Contract Obligation	SE	-67	-1	-17	-5	-11	-28	-4	0	0
4111000	610000	283PMI Development Costs	SE	159	2	40	12	27	67	10	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	109	0	0	109	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	OTHER	-5,617	0	0	0	0	0	0	0	-5,617
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	150	0	0	0	0	0	0	0	150
4111000	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	-233	0	0	0	0	0	0	0	-233
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	-299	0	0	0	0	0	0	0	-299
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	10	0	0	0	0	0	0	0	10
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	-253	0	0	0	0	0	0	0	-253
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	-306	0	0	0	0	0	0	0	-306
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-1,053	0	-1,053	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-682	0	0	0	0	0	0	0	-682
4111000	705451	Reg Liability - OR Property Insurance Re	OR	3,365	0	3,365	0	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-21	0	0	0	0	0	-21	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-74	0	0	0	-74	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-2,780	0	0	0	0	0	0	0	-2,780
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-1,259	0	0	0	0	0	0	0	-1,259
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	-4,031	0	0	0	0	0	0	0	-4,031
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	-3,928	0	0	0	0	0	0	0	-3,928
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0	0

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Deferred Income Tax Expense

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

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	104	0	0	0	0	0	0	0	104
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-949	0	0	0	0	0	0	0	-949
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-50	0	0	0	0	0	0	0	-50
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	60	1	16	5	9	25	4	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	102	2	29	8	14	43	6	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	-1,684	-25	-427	-128	-281	-713	-110	-1	0
4111000	740100	283Post Merger Debt Loss	SNP	-246	-5	-67	-19	-35	-107	-14	0	0
4111000	910245	Contra Receivable from Joint Owners	SO	387	9	108	30	54	163	23	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	169	3	43	13	28	72	11	0	0
4111000	920110	190PMIWYExtractionTax	SE	242	4	61	18	40	103	16	0	0
4111000	930100	190OR BETC Credit	OTHER	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	SG	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	2	0	1	0	0	1	0	0	0
4111000 Total				**-387,213**	**-7,773**	**-95,732**	**-30,488**	**-50,646**	**-149,467**	**-21,135**	**-346**	**-31,627**
Grand Total				**63,792**	**1,162**	**29,016**	**1,708**	**14,043**	**54,669**	**5,914**	**-308**	**-42,412**

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Investment Tax Credit Amortization

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	-4,024	0	0	0	-212	-3,337	-472	-3	0
4114000 Total					**-4,024**	**0**	**0**	**0**	**-212**	**-3,337**	**-472**	**-3**	**0**
Grand Total					**-4,024**	**0**	**0**	**0**	**-212**	**-3,337**	**-472**	**-3**	**0**

B8. PLANT IN SERVICE

PACIFICORP

Electric Plant in Service with Unclassified Plant

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	0	1,000	0	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	10,500	166	2,806	842	1,588	4,463	632	4	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	172,821	2,731	46,185	13,854	26,137	73,455	10,397	62	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	9,790	155	2,616	785	1,481	4,161	589	4	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	37,544	593	10,033	3,010	5,678	15,957	2,259	14	0
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	245	3,066	851	1,520	4,614	637	3	0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	74	923	256	458	1,389	192	1	0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	99	1,236	343	613	1,861	257	1	0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,747	308	3,854	1,069	1,910	5,801	801	4	0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	7	82	23	40	123	17	0	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	122,888	3,024	38,780	8,702	9,184	58,123	5,076	0	0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	177,227	3,977	49,687	13,785	24,626	74,783	10,325	45	0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	37	465	129	231	700	97	0	0
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	1,158	26	325	90	161	489	67	0	0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	132	1,648	457	817	2,480	342	2	0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	65	815	226	404	1,227	169	1	0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	45	566	157	281	852	118	1	0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	201	2,512	697	1,245	3,781	522	2	0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	237	2,961	821	1,467	4,456	615	3	0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	233	2,912	808	1,443	4,383	605	3	0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	42	531	147	263	799	110	0	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	54	677	188	336	1,019	141	1	0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	291	3,633	1,008	1,801	5,468	755	3	0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	4,964	111	1,392	386	690	2,095	289	1	0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	36	445	123	220	669	92	0	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	25	427	128	242	680	96	1	0
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,000	22	280	78	139	422	58	0	0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	59	18	33	94	13	0	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	367	6,200	1,860	3,509	9,861	1,396	8	0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	174	52	99	277	39	0	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	31	9	18	50	7	0	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,312	52	648	180	321	976	135	1	0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	2,680	60	751	208	372	1,131	156	1	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,578	136	2,292	688	1,297	3,646	516	3	0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	914	0	0	0	914	0	0	0	0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,350	0	0	0	0	0	3,350	0	0
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	3,938	0	0	0	0	3,938	0	0	0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	4,789	107	1,343	372	665	2,021	279	1	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	65,903	1,042	17,612	5,283	9,967	28,011	3,965	24	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	23	0	0	0	0	23	0	0	0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,253	178	2,289	514	542	3,431	300	0	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	144	1,852	416	439	2,776	242	0	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	89	1,115	309	553	1,679	232	1	0
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	28,806	646	8,076	2,241	4,003	12,155	1,678	7	0
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	24	296	82	147	445	61	0	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	91	1,164	261	276	1,744	152	0	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	27	342	77	81	513	45	0	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	15,270	343	4,281	1,188	2,122	6,444	890	4	0

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1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,699	153	2,592	777	1,467	4,122	583	3	0
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	0	4,071	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	0	0	2,021	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	0	0	0	158	0	0	0	0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	25	428	128	242	680	96	1	0
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	888	20	249	69	123	375	52	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	22	1	7	2	2	10	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	2	0	0	0	0	0	2	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	22	0	22	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	15	0	4	1	2	6	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	1,196	19	320	96	181	508	72	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	29,826	669	8,362	2,320	4,144	12,585	1,738	8	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	18	0	0	0	0	18	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,637	26	437	131	248	696	98	1	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	102	1,304	293	309	1,954	171	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	28	348	96	172	523	72	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	21	349	105	198	555	79	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,579	199	3,362	1,008	1,902	5,347	757	5	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	682	11,534	3,460	6,527	18,343	2,596	16	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	563	9,524	2,857	5,390	15,147	2,144	13	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	10	3	6	16	2	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,013,456	16,017	270,838	81,241	153,275	430,751	60,969	365	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,559,272	72,056	1,218,429	365,480	689,543	1,937,835	274,285	1,643	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	983,283	15,540	262,775	78,822	148,711	417,927	59,154	354	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	486,652	7,691	130,054	39,011	73,601	206,842	29,277	175	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	17	5	9	26	4	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,616	500	8,449	2,534	4,782	13,438	1,902	11	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	46	14	26	73	10	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	20,432	323	5,460	1,638	3,090	8,684	1,229	7	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	91	1,545	463	874	2,457	348	2	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	127	2,147	644	1,215	3,415	483	3	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	6	97	29	55	155	22	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	37	11	21	59	8	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	69	21	39	109	15	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	24	7	14	39	5	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	83	25	47	132	19	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	180	3	48	14	27	77	11	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,114	112	1,901	570	1,076	3,024	428	3	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	62,258	984	16,638	4,991	9,416	26,461	3,745	22	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	5,339	84	1,427	428	807	2,269	321	2	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	155,914	2,464	41,667	12,498	23,580	66,268	9,380	56	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	6	97	29	55	155	22	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	19,367	306	5,176	1,552	2,929	8,231	1,165	7	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,024	32	541	162	306	860	122	1	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,371	227	3,841	1,152	2,174	6,108	865	5	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,304	100	1,685	505	953	2,679	379	2	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	23,969	379	6,406	1,921	3,625	10,188	1,442	9	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	375,555	5,935	100,364	30,105	56,799	159,623	22,593	135	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	66,679	1,054	17,819	5,345	10,084	28,341	4,011	24	0

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1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,606	373	6,308	1,892	3,570	10,033	1,420	9	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	110	33	62	175	25	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	209	3	56	17	32	89	13	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	10	27	4	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	89,480	1,414	23,913	7,173	13,533	38,032	5,383	32	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	42,613	673	11,388	3,416	6,445	18,112	2,564	15	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	65,231	1,031	17,432	5,229	9,865	27,725	3,924	24	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	12,387	196	3,310	993	1,873	5,265	745	4	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,905	46	776	233	439	1,235	175	1	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	10	27	4	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	176	3	47	14	27	75	11	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,187	35	585	175	331	930	132	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,173	335	5,658	1,697	3,202	8,999	1,274	8	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	1,904	30	509	153	288	809	115	1	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,694	201	3,392	1,018	1,920	5,395	764	5	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	517	8,741	2,622	4,947	13,903	1,968	12	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	227,422	3,594	60,777	18,231	34,395	96,662	13,682	82	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	16,188	256	4,326	1,298	2,448	6,880	974	6	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,916,443	46,092	779,396	233,788	441,082	1,239,581	175,453	1,051	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	474,124	7,493	126,706	38,007	71,706	201,518	28,523	171	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	327,018	5,168	87,393	26,214	49,458	138,993	19,673	118	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,861	251	4,239	1,271	2,399	6,741	954	6	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	13	225	67	127	357	51	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	56,817	898	15,184	4,555	8,593	24,149	3,418	20	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	199,839	3,158	53,405	16,019	30,224	84,938	12,022	72	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	242,776	3,837	64,880	19,461	36,717	103,187	14,605	88	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	1,852,503	29,278	495,067	148,500	280,172	787,373	111,446	668	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	161,031	2,545	43,034	12,909	24,354	68,443	9,688	58	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	21,778	344	5,820	1,746	3,294	9,256	1,310	8	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,290,924	20,402	344,989	103,483	195,239	548,684	77,662	465	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	921,307	14,561	246,212	73,854	139,338	391,585	55,426	332	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,213,499	19,179	324,298	97,276	183,529	515,776	73,004	437	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,519	56	941	282	532	1,496	212	1	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	127	2,147	644	1,215	3,415	483	3	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	189	3,190	957	1,805	5,074	718	4	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	297	0	0	0	0	0	297	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,054	0	9,054	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,909	0	0	0	0	25,909	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	0	0	1,401	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	0	0	0	675	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,087	1,087	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,313	0	0	0	0	0	1,313	0	0

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1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	4,761	0	4,761	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	13,698	0	0	0	0	13,698	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	458	0	0	458	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	1,969	0	0	0	1,969	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	3,903	0	0	0	3,903	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,127	5,127	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,327	0	0	0	0	0	2,327	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	29,764	0	29,764	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	54,393	0	0	0	0	54,393	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	4,176	0	0	4,176	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,160	0	0	0	12,160	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	0	0	0	4,812	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	28,543	28,543	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	30,860	0	0	0	0	0	30,860	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	240,149	0	240,149	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	460,922	0	0	0	0	460,922	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	61,515	0	0	61,515	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	113,632	0	0	0	113,632	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,122	0	0	0	18,122	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	396	396	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	475	0	0	0	0	0	475	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,866	0	3,866	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,780	0	0	0	0	6,780	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,039	0	0	1,039	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,984	0	0	0	1,984	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	261	0	0	0	261	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	65,286	65,286	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	87,190	0	0	0	0	0	87,190	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	374,807	0	374,807	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	374,457	0	0	0	0	374,457	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	104,642	0	0	104,642	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	127,153	0	0	0	127,153	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	26,927	0	0	0	26,927	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,411	35,411	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	38,163	0	0	0	0	0	38,163	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	259,955	0	259,955	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	231,882	0	0	0	0	231,882	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	69,252	0	0	69,252	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	95,836	0	0	0	95,836	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,830	0	0	0	13,830	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,576	17,576	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	9,678	0	0	0	0	0	9,678	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	93,149	0	93,149	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	197,294	0	0	0	0	197,294	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,024	0	0	18,024	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	22,108	0	0	0	22,108	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	4,788	0	0	0	4,788	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,628	19,628	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	27,306	0	0	0	0	0	27,306	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	178,757	0	178,757	0	0	0	0	0	0

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Electric Plant in Service with Unclassified Plant

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	532,931	0	0	0	0	532,931	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	27,108	0	0	27,108	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	43,228	0	0	0	43,228	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,039	0	0	0	18,039	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	53,050	53,050	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	80,622	0	0	0	0	0	80,622	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	439,503	0	439,503	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	517,388	0	0	0	0	517,388	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	110,728	0	0	110,728	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	104,510	0	0	0	104,510	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,067	0	0	0	15,067	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	9,831	9,831	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,310	0	0	0	0	0	8,310	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	90,328	0	90,328	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	84,963	0	0	0	0	84,963	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	22,511	0	0	22,511	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	16,525	0	0	0	16,525	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	2,946	0	0	0	2,946	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,053	16,053	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	31,295	0	0	0	0	0	31,295	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	182,631	0	182,631	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	211,017	0	0	0	0	211,017	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	39,406	0	0	39,406	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	32,827	0	0	0	32,827	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	10,894	0	0	0	10,894	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	4,167	4,167	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	15,283	0	0	0	0	0	15,283	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	65,820	0	65,820	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	85,058	0	0	0	0	85,058	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	12,465	0	0	12,465	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,023	0	0	0	13,023	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,317	0	0	0	2,317	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	277	277	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	169	0	0	0	0	0	169	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,619	0	2,619	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,284	0	0	0	0	4,284	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	506	0	0	506	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	815	0	0	0	815	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	754	754	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	716	0	0	0	0	0	716	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,602	0	23,602	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,973	0	0	0	0	21,973	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,493	0	0	4,493	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,431	0	0	0	8,431	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,255	0	0	0	2,255	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	93	0	0	0	0	0	93	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,328	0	0	0	0	1,328	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0	0

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Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	636	636	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	28	356	80	84	534	47	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	0	100	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	4,376	0	4,376	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	169	2,107	585	1,044	3,172	438	2	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,819	0	0	0	0	2,819	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,400	0	0	0	1,400	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	2,880	2,880	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,139	200	2,568	576	608	3,849	336	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	10,860	0	0	0	0	0	10,860	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	32,334	0	32,334	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	1,012	15	256	77	169	429	66	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	7,547	119	2,017	605	1,141	3,208	454	3	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	89,819	2,015	25,181	6,986	12,480	37,900	5,233	23	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	43,269	0	0	0	0	43,269	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,433	0	0	11,433	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	6,794	0	0	0	6,794	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,786	0	0	0	3,786	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	851	851	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	0	334	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,803	0	6,803	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	5,972	134	1,674	465	830	2,520	348	2	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	0	0	0	0	19	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,383	0	0	2,383	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,963	0	0	0	4,963	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	2,600	64	820	184	194	1,230	107	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	60	0	0	0	0	0	60	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,552	0	1,552	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	4	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,578	25	422	126	239	671	95	1	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,416	458	5,724	1,588	2,837	8,615	1,189	5	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	605	0	0	0	0	605	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	0	0	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	514	0	0	0	514	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	0	0	0	24	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	138	138	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,346	82	1,056	237	250	1,583	138	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	437	0	0	0	0	0	437	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,715	0	1,715	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	86	1	22	7	14	37	6	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,509	24	403	121	228	642	91	1	0

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Electric Plant in Service with Unclassified Plant

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	32,204	723	9,029	2,505	4,475	13,589	1,876	8	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	1,384	0	0	0	0	1,384	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	299	0	0	299	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,574	0	0	0	1,574	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	68	0	0	0	68	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	6	0	2	0	0	3	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	13	0	13	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	106	2	28	8	16	45	6	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	315	7	88	25	44	133	18	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	0	0	0	0	8	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	266	0	0	0	0	0	266	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,971	0	1,971	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	105	2	27	8	18	45	7	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	548	9	147	44	83	233	33	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,093	25	306	85	152	461	64	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,404	0	0	0	0	2,404	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	296	0	0	296	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	398	0	0	0	398	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	67	0	67	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	44	1	12	4	7	19	3	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	100	2	28	8	14	42	6	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	243	0	0	0	0	243	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	54	0	0	54	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	59	0	0	0	59	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	553	553	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,494	0	0	0	0	0	1,494	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,640	0	6,640	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	170	3	43	13	28	72	11	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	7,963	126	2,128	638	1,204	3,384	479	3	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,771	40	497	138	246	747	103	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,409	0	0	0	0	7,409	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	953	0	0	953	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,492	0	0	0	1,492	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	434	0	0	0	434	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	985	985	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,103	0	0	0	0	0	3,103	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,040	0	12,040	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	3	55	16	36	91	14	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	5,861	93	1,566	470	886	2,491	353	2	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	1,682	38	472	131	234	710	98	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	15,649	0	0	0	0	15,649	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,839	0	0	2,839	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,940	0	0	0	3,940	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,001	0	0	0	1,001	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	76	0	76	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	1	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,573	56	955	286	540	1,519	215	1	0

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Electric Plant in Service with Unclassified Plant

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	34	1	10	3	5	14	2	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	480	480	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,187	0	0	0	0	0	1,187	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,364	0	3,364	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	10	3	7	17	3	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	2,140	34	572	172	324	910	129	1	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,583	36	444	123	220	668	92	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	5,277	0	0	0	0	5,277	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	666	0	0	666	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,828	0	0	0	2,828	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	351	0	0	0	351	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	60	60	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	96	0	0	0	0	0	96	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	364	0	364	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	2	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	536	8	143	43	81	228	32	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	45	1	12	3	6	19	3	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	252	0	0	0	0	252	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	47	0	0	47	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	166	0	0	0	166	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	0	317	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	373	6	100	30	56	159	22	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	351	8	98	27	49	148	20	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,569	0	0	0	0	1,569	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0	0
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	3,076	69	862	239	427	1,298	179	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	206	206	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	505	0	0	0	0	0	505	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,847	0	2,847	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,992	95	1,601	480	906	2,547	360	2	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	197	4	55	15	27	83	11	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,701	0	0	0	0	3,701	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	785	0	0	785	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	926	0	0	0	926	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	20	0	0	0	20	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	761	761	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	1,995	0	0	0	0	0	1,995	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,584	0	10,584	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	137	2	35	10	23	58	9	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	23,945	378	6,399	1,919	3,621	10,177	1,441	9	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,729	84	1,045	290	518	1,573	217	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	13,637	0	0	0	0	13,637	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,819	0	0	2,819	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,687	0	0	0	3,687	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	428	0	0	0	428	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	292	292	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,355	0	0	0	0	0	1,355	0	0

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Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,146	0	7,146	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,096	16	277	83	183	464	72	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,265	99	1,674	502	947	2,663	377	2	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,938	111	1,384	384	686	2,084	288	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,088	0	0	0	0	7,088	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,393	0	0	1,393	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,179	0	0	0	2,179	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	231	0	0	0	231	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,396	1,396	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,381	0	0	0	0	0	2,381	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	10,009	0	10,009	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	328	5	88	26	50	140	20	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,026	23	288	80	143	433	60	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	9,390	0	0	0	0	9,390	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,150	0	0	2,150	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,151	0	0	0	4,151	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	763	0	0	0	763	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	0	0	0	0	0	171	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	0	892	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	33	10	19	53	7	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	205	5	57	16	28	86	12	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	0	0	0	0	581	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	0	210	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541	1,541	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,589	0	0	0	0	0	2,589	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	13,077	0	13,077	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,239	20	331	99	187	527	75	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,632	37	457	127	227	689	95	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	15,145	0	0	0	0	15,145	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,063	0	0	3,063	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	4,842	0	0	0	4,842	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,005	0	0	0	1,005	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	0	413	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,684	58	985	295	557	1,566	222	1	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	0	0	0	0	3	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	928	0	928	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	31,637	500	8,455	2,536	4,785	13,447	1,903	11	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	16	199	55	99	299	41	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,503	0	0	0	0	1,503	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	0	0	0	189	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,464	0	0	0	0	0	2,464	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	9,917	0	9,917	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	143	2	38	11	22	61	9	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	2,282	51	640	178	317	963	133	1	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,314	0	0	0	0	15,314	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	1,941	0	0	1,941	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,999	0	0	0	4,999	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	836	0	0	0	836	0	0	0	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480	480	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,042	0	0	0	0	0	1,042	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	1,974	0	1,974	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	404	6	102	31	67	171	26	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	5,635	89	1,506	452	852	2,395	339	2	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	988	22	277	77	137	417	58	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,851	0	0	0	0	4,851	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	0	0	817	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,480	0	0	0	1,480	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	583	0	0	0	583	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,419	5,419	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,576	88	1,128	253	267	1,691	148	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,755	0	0	0	0	0	10,755	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	61,448	0	61,448	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	259	4	66	20	43	110	17	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	162,018	2,561	43,298	12,988	24,504	68,863	9,747	58	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	86,663	1,945	24,296	6,741	12,042	36,568	5,049	22	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	58,212	0	0	0	0	58,212	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,611	0	0	12,611	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	25,157	0	0	0	25,157	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,868	0	0	0	5,868	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	306	306	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	325	0	0	0	0	0	325	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,623	0	2,623	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	84	1	21	6	14	35	5	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,281	68	1,144	343	647	1,820	258	2	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	510	11	143	40	71	215	30	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	2,080	0	0	0	0	2,080	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	554	0	0	554	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	765	0	0	0	765	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	0	0	0	104	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	216	5	68	15	16	102	9	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	79	0	0	0	0	0	79	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,119	0	1,119	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	5	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,543	40	680	204	385	1,081	153	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,617	59	734	204	364	1,104	152	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,069	0	0	0	0	1,069	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	186	0	0	186	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	198	0	0	0	198	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,855	28	470	141	310	785	121	1	0
1010000 Total					**26,847,371**	**592,776**	**7,464,911**	**2,098,182**	**3,760,571**	**11,366,277**	**1,557,700**	**6,955**	**0**
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	-5	0	-1	0	-1	-2	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-79	-2	-22	-6	-11	-33	-5	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	-9,214	-146	-2,462	-739	-1,393	-3,916	-554	-3	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-1,815	-29	-485	-145	-274	-771	-109	-1	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-35	-35	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-42	0	0	0	0	0	-42	0	0

PACIFICORP

Electric Plant in Service with Unclassified Plant

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-305	0	-305	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-579	0	0	0	0	-579	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-370	0	0	-370	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-260	0	0	0	-260	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-2,604	-58	-730	-203	-362	-1,099	-152	-1	0
1019000 Total					**-15,308**	**-270**	**-4,006**	**-1,463**	**-2,301**	**-6,400**	**-862**	**-5**	**0**
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,453	1,453	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	5,685	0	0	0	0	0	5,685	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	13,421	0	13,421	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	24,153	0	0	0	0	24,153	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	11,409	0	0	11,409	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	5,104	0	0	0	5,104	0	0	0	0
1061000 Total					**61,225**	**1,453**	**13,421**	**11,409**	**5,104**	**24,153**	**5,685**	**0**	**0**
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	143,207	2,263	38,271	11,480	21,659	60,868	8,615	52	0
1062000 Total					**143,207**	**2,263**	**38,271**	**11,480**	**21,659**	**60,868**	**8,615**	**52**	**0**
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	45,562	720	12,176	3,652	6,891	19,365	2,741	16	0
1063000 Total					**45,562**	**720**	**12,176**	**3,652**	**6,891**	**19,365**	**2,741**	**16**	**0**
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	5,129	115	1,438	399	713	2,164	299	1	0
1064000 Total					**5,129**	**115**	**1,438**	**399**	**713**	**2,164**	**299**	**1**	**0**
Grand Total					**27,087,186**	**597,057**	**7,526,211**	**2,123,658**	**3,792,635**	**11,466,427**	**1,574,178**	**7,020**	**0**

B9. CAPITAL LEASE PLANT

PACIFICORP

Capital Lease

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	4,596	0	4,596	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	16,952	268	4,530	1,359	2,564	7,205	1,020	6	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	284	3,550	985	1,760	5,344	738	3	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	0	0	0	0	11,714	0	0	0
1011000 Total					**45,926**	**552**	**12,677**	**2,344**	**4,323**	**24,263**	**1,758**	**9**	**0**
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-3,560	0	-3,560	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	-4,106	-65	-1,097	-329	-621	-1,745	-247	-1	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-9,209	-207	-2,582	-716	-1,280	-3,886	-536	-2	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-5,810	0	0	0	0	-5,810	0	0	0
1011500 Total					**-22,685**	**-272**	**-7,239**	**-1,045**	**-1,901**	**-11,441**	**-784**	**-4**	**0**
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-142	0	-142	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-910	-14	-243	-73	-138	-387	-55	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-8,673	-195	-2,432	-675	-1,205	-3,660	-505	-2	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-255	0	0	0	-255	0	0	0	0
1011950 Total					**-9,980**	**-209**	**-2,817**	**-748**	**-1,597**	**-4,047**	**-560**	**-3**	**0**
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	142	0	142	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	910	14	243	73	138	387	55	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	8,673	195	2,432	675	1,205	3,660	505	2	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	255	0	0	0	255	0	0	0	0
1119000 Total					**9,980**	**209**	**2,817**	**748**	**1,597**	**4,047**	**560**	**3**	**0**
Grand Total					**23,241**	**281**	**5,437**	**1,298**	**2,423**	**12,822**	**974**	**6**	**0**

B10. PLANT HELD FOR FUTURE USE

PACIFICORP

Plant Held for Future Use

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	141	2,385	715	1,350	3,793	537	3	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,903	46	776	233	439	1,234	175	1	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	12	202	60	114	321	45	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	746	0	746	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	0	0	0	0	5,731	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,508	0	3,508	0	0	0	0	0	0
1050000 Total					**23,249**	**882**	**7,616**	**1,009**	**1,903**	**11,078**	**757**	**5**	**0**
Grand Total					**23,249**	**882**	**7,616**	**1,009**	**1,903**	**11,078**	**757**	**5**	**0**

B11. MISC. DEFERRED DEBITS

PACIFICORP

Deferred Debits

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	35	594	178	392	994	153	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(30)	(517)	(155)	(340)	(864)	(133)	(1)	0
1861000 Total					**307**	**5**	**78**	**23**	**51**	**130**	**20**	**0**	**0**
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	1,086	24	305	85	151	458	63	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	192	4	54	15	27	81	11	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	957	0	0	0	0	0	0	0	957
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	15	0	0	0	0	0	0	0	15
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	174	0	0	0	0	0	0	0	174
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	431	0	0	0	0	0	0	0	431
1861200 Total					**2,856**	**29**	**358**	**99**	**178**	**539**	**74**	**0**	**1,577**
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	1,843	27	467	140	308	781	121	1	0
1865000 Total					**1,843**	**27**	**467**	**140**	**308**	**781**	**121**	**1**	**0**
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	6	0	1	0	1	2	0	0	0
1867000 Total					**6**	**0**	**1**	**0**	**1**	**2**	**0**	**0**	**0**
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	40	1	11	3	6	17	2	0	0
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	80	1	21	6	12	34	5	0	0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	11,229	177	3,001	900	1,698	4,772	676	4	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	210	3	56	17	32	89	13	0	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	932	15	249	75	141	396	56	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,387	22	371	111	210	589	83	0	0
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	2,636	0	0	0	0	0	0	0	2,636
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	14,865	235	3,973	1,192	2,248	6,318	894	5	0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	14,182	224	3,790	1,137	2,145	6,028	853	5	0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	6,812	108	1,821	546	1,030	2,896	410	2	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	4,195	66	1,121	336	635	1,783	252	2	0
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	209	3	56	17	32	89	13	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	301	5	80	24	46	128	18	0	0
1868000 Total					**57,077**	**860**	**14,549**	**4,364**	**8,234**	**23,139**	**3,275**	**20**	**2,636**
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	3,276	52	876	263	496	1,393	197	1	0
1869000 Total					**3,276**	**52**	**876**	**263**	**496**	**1,393**	**197**	**1**	**0**
Grand Total					**65,365**	**973**	**16,329**	**4,890**	**9,267**	**25,984**	**3,688**	**22**	**4,213**

B12. BLANK

B13. MATERIALS AND SUPPLIES

PACIFICORP

Materials & Supplies

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVNTRY-HUNTER	0	COAL INVENTORY - HUNTER	SE	62,235	927	15,759	4,715	10,385	26,355	4,068	25	0
1511120 Total					**62,235**	**927**	**15,759**	**4,715**	**10,385**	**26,355**	**4,068**	**25**	**0**
1511130	COAL INVNTRY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	28,374	423	7,185	2,150	4,735	12,016	1,855	11	0
1511130 Total					**28,374**	**423**	**7,185**	**2,150**	**4,735**	**12,016**	**1,855**	**11**	**0**
1511140	COAL INVNTRY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	25,914	386	6,562	1,963	4,324	10,974	1,694	10	0
1511140 Total					**25,914**	**386**	**6,562**	**1,963**	**4,324**	**10,974**	**1,694**	**10**	**0**
1511160	COAL INVNTRY-NAU	0	COAL INVENTORY - NAUGHTON	SE	10,323	154	2,614	782	1,723	4,372	675	4	0
1511160 Total					**10,323**	**154**	**2,614**	**782**	**1,723**	**4,372**	**675**	**4**	**0**
1511170	COAL INVNTRY-CPP	0	COAL INVENTORY - COAL PREP PLANT	SE	11,003	164	2,786	834	1,836	4,660	719	4	0
1511170 Total					**11,003**	**164**	**2,786**	**834**	**1,836**	**4,660**	**719**	**4**	**0**
1511200	COAL INVNTRY-CHOLLA	0	COAL INVENTORY - CHOLLA	SE	17,304	258	4,382	1,311	2,887	7,328	1,131	7	0
1511200 Total					**17,304**	**258**	**4,382**	**1,311**	**2,887**	**7,328**	**1,131**	**7**	**0**
1511300	COAL INVNTRY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	1,752	26	444	133	292	742	115	1	0
1511300 Total					**1,752**	**26**	**444**	**133**	**292**	**742**	**115**	**1**	**0**
1511400	COAL INVNTRY-CRAIG	0	COAL INVENTORY - CRAIG	SE	17,704	264	4,483	1,341	2,954	7,497	1,157	7	0
1511400 Total					**17,704**	**264**	**4,483**	**1,341**	**2,954**	**7,497**	**1,157**	**7**	**0**
1511600	COAL INVNTRY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	9,873	147	2,500	748	1,648	4,181	645	4	0
1511600 Total					**9,873**	**147**	**2,500**	**748**	**1,648**	**4,181**	**645**	**4**	**0**
1511700	COAL INVNTRY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	32,730	488	8,288	2,480	5,462	13,861	2,139	13	0
1511700 Total					**32,730**	**488**	**8,288**	**2,480**	**5,462**	**13,861**	**2,139**	**13**	**0**
1511900	COAL INVNTRY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	2,469	37	625	187	412	1,046	161	1	0
1511900 Total					**2,469**	**37**	**625**	**187**	**412**	**1,046**	**161**	**1**	**0**
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	2,152	32	545	163	359	911	141	1	0
1512180 Total					**2,152**	**32**	**545**	**163**	**359**	**911**	**141**	**1**	**0**
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	1,667	25	422	126	278	706	109	1	0
1514000 Total					**1,667**	**25**	**422**	**126**	**278**	**706**	**109**	**1**	**0**
1514300	OIL INVNTRY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	91	1	23	7	15	39	6	0	0
1514300 Total					**91**	**1**	**23**	**7**	**15**	**39**	**6**	**0**	**0**
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	39	1	10	3	7	17	3	0	0
1514400 Total					**39**	**1**	**10**	**3**	**7**	**17**	**3**	**0**	**0**
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	38	1	10	3	6	16	3	0	0
1514900 Total					**38**	**1**	**10**	**3**	**6**	**16**	**3**	**0**	**0**
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-3	-41	-12	-21	-62	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	23,641	374	6,318	1,895	3,575	10,048	1,422	9	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	14,720	233	3,934	1,180	2,226	6,257	886	5	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,154	97	1,645	493	931	2,616	370	2	0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,509	71	1,205	361	682	1,916	271	2	0
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	14,889	235	3,979	1,194	2,252	6,328	896	5	0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	18,049	285	4,824	1,447	2,730	7,672	1,086	7	0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	26,454	418	7,070	2,121	4,001	11,244	1,591	10	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,222	19	327	98	185	520	74	0	0
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	3,866	61	1,033	310	585	1,643	233	1	0
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	5,970	94	1,596	479	903	2,538	359	2	0

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Materials & Supplies

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,794	60	1,014	304	574	1,613	228	1	0
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	0
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	3	0	1	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	555	9	148	45	84	236	33	0	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	960	15	256	77	145	408	58	0	0
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	770	12	206	62	116	327	46	0	0
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	849	13	227	68	128	361	51	0	0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	1,342	21	359	108	203	570	81	0	0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	696	11	186	56	105	296	42	0	0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	612	10	164	49	93	260	37	0	0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	698	11	187	56	106	297	42	0	0
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	456	0	0	0	456	0	0	0	0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	145	0	0	0	145	0	0	0	0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	269	0	0	0	269	0	0	0	0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	626	0	0	0	626	0	0	0	0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	677	0	0	0	677	0	0	0	0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	403	0	0	0	403	0	0	0	0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	669	0	0	0	669	0	0	0	0
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	10	0	0	0	10	0	0	0	0
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	579	0	0	0	579	0	0	0	0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,465	0	0	0	1,465	0	0	0	0
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	539	0	0	0	539	0	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	405	0	0	0	405	0	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,104	0	0	0	0	0	1,104	0	0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	630	0	0	0	0	0	630	0	0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	87	0	0	0	0	0	87	0	0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	145	0	0	0	0	0	145	0	0
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	201	0	0	0	0	0	201	0	0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	397	0	0	0	0	397	0	0	0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	246	0	0	0	0	246	0	0	0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,109	0	0	0	0	1,109	0	0	0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	634	0	0	0	0	634	0	0	0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,591	0	0	0	0	8,591	0	0	0
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	896	0	0	0	0	896	0	0	0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	856	0	0	0	0	856	0	0	0
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	467	0	0	0	0	467	0	0	0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	437	0	0	0	0	437	0	0	0
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	307	0	0	0	0	307	0	0	0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,388	0	0	0	0	1,388	0	0	0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	500	0	0	0	0	500	0	0	0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	372	0	0	0	0	372	0	0	0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	753	0	0	0	0	753	0	0	0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	717	0	0	0	0	717	0	0	0

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Materials & Supplies

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	787	0	0	0	0	787	0	0	0
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	161	0	0	0	0	161	0	0	0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	121	0	0	0	0	121	0	0	0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,014	0	0	0	0	1,014	0	0	0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	388	0	0	0	0	388	0	0	0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	605	0	0	0	0	605	0	0	0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	1,330	0	0	1,330	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	5	0	0	5	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	344	0	0	344	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	205	0	205	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	664	0	664	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	416	0	416	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	9,746	0	9,746	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,127	0	1,127	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	201	0	201	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,762	0	1,762	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	183	0	183	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	233	0	233	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	2,452	0	2,452	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	708	0	708	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	942	0	942	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	909	0	909	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,178	0	2,178	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	116	0	116	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	76	76	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	204	204	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	752	752	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	359	359	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	144	3	40	11	20	61	8	0	0
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	106	4	29	7	11	50	5	0	0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	57	0	57	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	6,734	0	6,734	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	5,522	0	5,522	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	5,279	0	0	5,279	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	2,914	0	0	0	0	0	2,914	0	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	3,527	0	0	0	0	3,527	0	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,391	0	0	0	5,391	0	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	19,451	0	0	0	0	19,451	0	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	30	1	8	2	3	14	2	0	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	20	0	0	0	0	20	0	0	0
1541000 Total					**232,860**	**3,447**	**68,869**	**17,368**	**31,274**	**98,962**	**12,893**	**47**	**0**
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	162	4	45	13	22	68	9	0	0
1541500 Total					**162**	**4**	**45**	**13**	**22**	**68**	**9**	**0**	**0**
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,821	29	487	146	275	774	110	1	0

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Materials & Supplies

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0	0	0
1541900 Total					**1,824**	**29**	**487**	**146**	**276**	**775**	**110**	**1**	**0**
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-27	-1	-8	-2	-4	-12	-2	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-1,153	-18	-308	-92	-174	-490	-69	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-12	0	-3	-1	-2	-5	-1	0	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	-1,368	-46	-372	-86	-142	-652	-71	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-678	-23	-184	-42	-70	-323	-35	0	0
1549900 Total					**-3,239**	**-88**	**-875**	**-224**	**-392**	**-1,482**	**-178**	**0**	**0**
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	-2,862	-43	-725	-217	-478	-1,212	-187	-1	0
2531600 Total					**-2,862**	**-43**	**-725**	**-217**	**-478**	**-1,212**	**-187**	**-1**	**0**
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-2,592	-39	-656	-196	-432	-1,097	-169	-1	0
2531700 Total					**-2,592**	**-39**	**-656**	**-196**	**-432**	**-1,097**	**-169**	**-1**	**0**
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-273	-4	-73	-22	-41	-116	-16	0	0
2531800 Total					**-273**	**-4**	**-73**	**-22**	**-41**	**-116**	**-16**	**0**	**0**
Grand Total					**449,550**	**6,639**	**123,712**	**33,814**	**67,551**	**190,617**	**27,083**	**134**	**0**

B14. CASH WORKING CAPITAL

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Cash Working Capital

Twelve Month Average Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0	0
1430000 Total					**3**	**0**	**1**	**0**	**0**	**1**	**0**	**0**	**0**
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	104	1,300	361	644	1,956	270	1	0
1431000 Total					**4,636**	**104**	**1,300**	**361**	**644**	**1,956**	**270**	**1**	**0**
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	111	2	31	9	15	47	6	0	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	52	14	26	79	11	0	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-116	-3	-33	-9	-16	-49	-7	0	0
1431500 Total					**181**	**4**	**51**	**14**	**25**	**76**	**11**	**0**	**0**
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	5,337	120	1,496	415	742	2,252	311	1	0
1433000 Total					**5,337**	**120**	**1,496**	**415**	**742**	**2,252**	**311**	**1**	**0**
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	14,061	316	3,942	1,094	1,954	5,933	819	4	0
1436000 Total					**14,061**	**316**	**3,942**	**1,094**	**1,954**	**5,933**	**819**	**4**	**0**
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	4,572	103	1,282	356	635	1,929	266	1	0
1437000 Total					**4,572**	**103**	**1,282**	**356**	**635**	**1,929**	**266**	**1**	**0**
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-691	-15	-194	-54	-96	-291	-40	0	0
1437100 Total					**-691**	**-15**	**-194**	**-54**	**-96**	**-291**	**-40**	**0**	**0**
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-8,717	0	0	0	0	0	0	0	-8,717
2300000 Total					**-8,717**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-8,717**
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	-2,771	-41	-702	-210	-462	-1,173	-181	-1	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-15	0	-4	-1	-2	-6	-1	0	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-373	-8	-104	-29	-52	-157	-22	0	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,215	-27	-341	-95	-169	-513	-71	0	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-2,998	-67	-840	-233	-417	-1,265	-175	-1	0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-54	-1	-15	-4	-7	-23	-3	0	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-40	-1	-11	-3	-5	-17	-2	0	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-5	0	-1	0	-1	-2	0	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	-2	0	-1	0	0	-1	0	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-22	0	-6	-2	-3	-9	-1	0	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-20	0	-5	-2	-3	-8	-1	0	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-43	-1	-12	-3	-6	-18	-3	0	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-16	0	-4	-1	-2	-7	-1	0	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	38	1	11	3	5	16	2	0	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-14	0	0	0	0	0	0	0	-14
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	-41	-1	-10	-3	-7	-17	-3	0	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-1,526	-34	-428	-119	-212	-644	-89	0	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-155	-3	-44	-12	-22	-65	-9	0	0

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Cash Working Capital

Twelve Month Average Ending - June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000 Total					**-9,271**	**-187**	**-2,519**	**-714**	**-1,365**	**-3,910**	**-559**	**-3**	**-14**
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	-6,073	-91	-1,538	-460	-1,013	-2,572	-397	-2	0
2533000 Total					**-6,073**	**-91**	**-1,538**	**-460**	**-1,013**	**-2,572**	**-397**	**-2**	**0**
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	-20	0	-5	-2	-3	-8	-1	0	0
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	2	3	8	1	0	0
2541050 Total					**20**	**0**	**5**	**2**	**3**	**8**	**1**	**0**	**0**
Grand Total					**4,038**	**353**	**3,821**	**1,011**	**1,526**	**5,375**	**681**	**2**	**-8,731**

B15. MISC. RATE BASE

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Miscellaneous Rate Base

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,287	38,671	11,600	21,885	61,504	8,705	52	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
1140000 Total					**156,468**	**2,287**	**38,671**	**11,600**	**21,885**	**73,268**	**8,705**	**52**	**0**
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-118,854	-1,878	-31,763	-9,528	-17,975	-50,517	-7,150	-43	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-691	0	0	0	0	-691	0	0	0
1150000 Total					**-119,545**	**-1,878**	**-31,763**	**-9,528**	**-17,975**	**-51,208**	**-7,150**	**-43**	**0**
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	823	18	231	64	114	347	48	0	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,284	29	360	100	178	542	75	0	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	498	11	140	39	69	210	29	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	554	12	155	43	77	234	32	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	39	1	11	3	5	16	2	0	0
1651000 Total					**3,198**	**72**	**896**	**249**	**444**	**1,349**	**186**	**1**	**0**
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	22	0	6	2	3	9	1	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	144	3	40	11	20	61	8	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	13	0	4	1	2	5	1	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	7	0	2	1	1	3	0	0	0
1652000 Total					**185**	**4**	**52**	**14**	**26**	**78**	**11**	**0**	**0**
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	13,987	0	0	0	0	0	0	0	13,987
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	9,994	0	0	0	0	0	0	0	9,994
1652100	PREPAY - OTHER	132310	PREPAID RATING AGNCY	SO	37	1	10	3	5	16	2	0	0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	1	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	82	1	22	7	12	35	5	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	637	10	170	51	96	271	38	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	223	4	60	18	34	95	13	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	264	4	71	21	40	112	16	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,505	56	702	195	348	1,057	146	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	11	0	3	1	1	5	1	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	38	1	10	3	6	16	2	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	16	263	79	149	418	59	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	18	5	12	31	5	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	418	9	117	33	58	176	24	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	3,061	0	3,061	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	6,290	0	0	0	0	6,290	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	333	0	0	0	0	0	333	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	11,925	268	3,343	928	1,657	5,032	695	3	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	-111	-2	-28	-8	-18	-47	-7	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-949	-21	-266	-74	-132	-401	-55	0	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,060	24	297	82	147	447	62	0	0
1652100 Total					**50,862**	**371**	**7,854**	**1,343**	**2,416**	**13,553**	**1,339**	**5**	**23,981**
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	8,936	0	8,936	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-606	0	0	0	0	0	-606	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-3,946	0	0	0	0	-3,946	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-247	0	0	0	-247	0	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-8,936	0	0	0	0	0	0	0	-8,936
2281000 Total					**-4,799**	**0**	**8,936**	**0**	**-247**	**-3,946**	**-606**	**0**	**-8,936**
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-34,581	-776	-9,695	-2,690	-4,805	-14,592	-2,015	-9	0
2282100 Total					**-34,581**	**-776**	**-9,695**	**-2,690**	**-4,805**	**-14,592**	**-2,015**	**-9**	**0**
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-9,650	0	-9,650	0	0	0	0	0	0

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Miscellaneous Rate Base

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2282400 Total					**-9,650**	**0**	**-9,650**	**0**	**0**	**0**	**0**	**0**	**0**
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	30,883	693	8,658	2,402	4,291	13,031	1,799	8	0
2282500 Total					**30,883**	**693**	**8,658**	**2,402**	**4,291**	**13,031**	**1,799**	**8**	**0**
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,853	-42	-520	-144	-258	-782	-108	0	0
2283000 Total					**-1,853**	**-42**	**-520**	**-144**	**-258**	**-782**	**-108**	**0**	**0**
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	37,094	832	10,399	2,885	5,154	15,652	2,161	9	0
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	-20,112	-451	-5,639	-1,564	-2,795	-8,487	-1,172	-5	0
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	20,112	451	5,639	1,564	2,795	8,487	1,172	5	0
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-53,230	-1,194	-14,923	-4,140	-7,396	-22,461	-3,101	-14	0
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	-16,960	-381	-4,755	-1,319	-2,357	-7,156	-988	-4	0
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	-20,112	-451	-5,639	-1,564	-2,795	-8,487	-1,172	-5	0
2283400 Total					**-53,208**	**-1,194**	**-14,917**	**-4,139**	**-7,393**	**-22,452**	**-3,100**	**-14**	**0**
2283500	PENSIONS	280350	Pension - Local 57	SO	-627	-14	-176	-49	-87	-265	-37	0	0
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	-205,400	-4,609	-57,585	-15,977	-28,541	-86,671	-11,966	-52	0
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	627	14	176	49	87	265	37	0	0
2283500 Total					**-205,400**	**-4,609**	**-57,585**	**-15,977**	**-28,541**	**-86,671**	**-11,966**	**-52**	**0**
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	-873	-14	-233	-70	-132	-371	-53	0	0
2284100 Total					**-873**	**-14**	**-233**	**-70**	**-132**	**-371**	**-53**	**0**	**0**
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	-1,986	-31	-526	-158	-306	-844	-121	-1	0
2300000 Total					**-1,986**	**-31**	**-526**	**-158**	**-306**	**-844**	**-121**	**-1**	**0**
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-48	-48	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-17	0	0	0	0	0	-17	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-130	0	-130	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-46	0	0	0	0	-46	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-16	0	0	-16	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-33	0	0	0	-33	0	0	0	0
2530000 Total					**-290**	**-48**	**-130**	**-16**	**-33**	**-46**	**-17**	**0**	**0**
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	-115,119	-1,716	-29,151	-8,722	-19,209	-48,751	-7,525	-46	0
2533500 Total					**-115,119**	**-1,716**	**-29,151**	**-8,722**	**-19,209**	**-48,751**	**-7,525**	**-46**	**0**
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	-5,006	-75	-1,268	-379	-835	-2,120	-327	-2	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-17	-17	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-1	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	-5,857	-131	-1,642	-456	-814	-2,471	-341	-1	0
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-3,454	-78	-968	-269	-480	-1,458	-201	-1	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,204	-27	-337	-94	-167	-508	-70	0	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-1,040	-23	-292	-81	-145	-439	-61	0	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-319	-7	-90	-25	-44	-135	-19	0	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-341	-8	-96	-27	-47	-144	-20	0	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-29	-1	-8	-2	-4	-12	-2	0	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-950	-21	-266	-74	-132	-401	-55	0	0
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-2,369	-53	-664	-184	-329	-1,000	-138	-1	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-1,042	-23	-292	-81	-145	-440	-61	0	0
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-1,447	-32	-406	-113	-201	-610	-84	0	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-920	-21	-258	-72	-128	-388	-54	0	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-3,538	-79	-992	-275	-492	-1,493	-206	-1	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-16	0	-4	-1	-2	-7	-1	0	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-663	-15	-186	-52	-92	-280	-39	0	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	-324	-7	-91	-25	-45	-137	-19	0	0
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-1,916	-43	-537	-149	-266	-808	-112	0	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	-196	-4	-55	-15	-27	-83	-11	0	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-139	-3	-39	-11	-19	-59	-8	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-95	-2	-27	-7	-13	-40	-6	0	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-1,873	-42	-525	-146	-260	-790	-109	0	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-138	-3	-39	-11	-19	-58	-8	0	0
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-733	-16	-206	-57	-102	-309	-43	0	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-113	-3	-32	-9	-16	-48	-7	0	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-219	-5	-61	-17	-30	-92	-13	0	0
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	-203	-5	-57	-16	-28	-86	-12	0	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-610	-14	-171	-47	-85	-258	-36	0	0
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	-101	-2	-28	-8	-14	-43	-6	0	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-42	-1	-12	-3	-6	-18	-2	0	0
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	-733	-16	-206	-57	-102	-309	-43	0	0
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	-3,213	-72	-901	-250	-447	-1,356	-187	-1	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-11,991	-269	-3,362	-933	-1,666	-5,060	-699	-3	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,667	-37	-467	-130	-232	-703	-97	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-106	-2	-30	-8	-15	-45	-6	0	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-710	-16	-199	-55	-99	-300	-41	0	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-53	-1	-15	-4	-7	-22	-3	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	-204	-3	-55	-16	-31	-87	-12	0	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	-4,518	-67	-1,144	-342	-754	-1,913	-295	-2	0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	75	1,268	379	835	2,120	327	2	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-2,230	-35	-596	-179	-337	-948	-134	-1	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-330	-5	-88	-26	-50	-140	-20	0	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-1,693	-27	-452	-136	-256	-720	-102	-1	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	WYP	-4,112	0	0	0	-4,112	0	0	0	0
2539900 Total					**-61,470**	**-1,240**	**-15,895**	**-4,462**	**-12,261**	**-24,216**	**-3,381**	**-16**	**0**
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-11,169	0	0	0	0	0	0	0	-11,169
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-1,073	0	0	0	0	0	0	0	-1,073
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-1,997	0	0	0	0	0	0	0	-1,997
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-26,802	0	0	0	0	0	0	0	-26,802
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-4,419	0	0	0	0	0	0	0	-4,419
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-282	0	0	0	0	0	0	0	-282
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-8,183	0	0	0	0	0	0	0	-8,183
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-6,622	0	0	0	0	0	0	0	-6,622
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	0	1
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	11,169	0	0	0	0	0	0	0	11,169
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-699	0	0	0	0	0	0	0	-699
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-3,103	0	0	0	0	0	0	0	-3,103
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-290	0	0	0	0	0	0	0	-290
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-16,945	0	0	0	0	0	0	0	-16,945
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-5,235	0	0	0	0	0	0	0	-5,235
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-1,234	0	0	0	0	0	0	0	-1,234
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	-4,925	0	0	0	0	0	0	0	-4,925

PACIFICORP

Miscellaneous Rate Base

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-246	0	0	0	0	0	0	0	-246
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-4,457	0	0	0	0	0	0	0	-4,457
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,419	0	0	0	0	0	0	0	4,419
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-1,210	0	0	0	0	0	0	0	-1,210
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-8,406	0	0	-8,406	0	0	0	0	0
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OR	-3,443	0	-3,443	0	0	0	0	0	0
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	7	0	0	7	0	0	0	0	0
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	174	0	0	0	0	0	0	0	174
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,997	0	0	0	0	0	0	0	1,997
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-2,171	0	0	0	0	0	0	0	-2,171
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	218	0	0	0	0	0	0	0	218
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	64	0	0	0	0	0	0	0	64
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-218	0	0	0	0	0	0	0	-218
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-807	0	0	0	0	0	0	0	-807
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	-64	0	0	0	0	0	0	0	-64
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	6,767	0	0	0	0	0	0	0	6,767
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	3,023	0	0	0	0	0	0	0	3,023
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	10,862	0	0	0	0	0	0	0	10,862
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	6,151	0	0	0	0	0	0	0	6,151
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-667	0	0	0	0	0	0	0	-667
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-3,317	0	0	0	0	0	0	0	-3,317
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-10,351	0	0	0	0	0	0	0	-10,351
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,201	0	0	0	0	0	0	0	1,201
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	6,982	0	0	0	0	0	0	0	6,982
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-1,201	0	0	0	0	0	0	0	-1,201
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-16,887	0	0	0	0	0	0	0	-16,887
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	543	0	0	0	0	0	0	0	543
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-543	0	0	0	0	0	0	0	-543
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	528	0	0	0	0	0	0	0	528
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-528	0	0	0	0	0	0	0	-528
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	2	0	0	0	0	0	0	0	2
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	-2	0	0	0	0	0	0	0	-2
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-13,729	0	0	0	0	0	0	0	-13,729
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	6,622	0	0	0	0	0	0	0	6,622
2540000 Total					**-100,494**	**0**	**-3,443**	**-8,399**	**0**	**0**	**0**	**0**	**-88,652**
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	-3,473	-54	-919	-276	-535	-1,475	-212	-1	0
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	263	0	0	263	0	0	0	0	0
2541050 Total					**-3,210**	**-54**	**-919**	**-13**	**-535**	**-1,475**	**-212**	**-1**	**0**
Grand Total					**-470,884**	**-8,174**	**-109,359**	**-38,708**	**-62,633**	**-154,074**	**-24,212**	**-117**	**-73,608**

B16. REG. ASSETS

PACIFICORP

Regulatory Assets

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,216	0	0	0	0	0	0	0	1,216
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	0	0	8	0	0	0	0	0
1242000 Total					**1,224**	**0**	**0**	**8**	**0**	**0**	**0**	**0**	**1,216**
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	0	0	0	0	0	0	0	0	0
1243200 Total					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	22	0	0	0	0	22	0	0	0
1244100 Total					**22**	**0**	**0**	**0**	**0**	**22**	**0**	**0**	**0**
1244500	HOME COMFORT	0	HOME COMFORT	CA	1	1	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	6	0	0	0	0	0	0	0	6
1244500	HOME COMFORT	0	HOME COMFORT	SO	-4	0	-1	0	-1	-2	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	WA	-1	0	0	-1	0	0	0	0	0
1244500 Total					**1**	**1**	**-1**	**-2**	**-1**	**-2**	**0**	**0**	**6**
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-1	0	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	0	1	0	0	0
1244900 Total					**0**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**-1**
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0	0	0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	0	0	-20
1245300 Total					**0**	**20**	**0**	**0**	**0**	**0**	**0**	**0**	**-20**
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	0	-4	0	0	0
1245400 Total					**0**	**0**	**0**	**0**	**0**	**-4**	**0**	**0**	**4**
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	2	0	0	0	0	0	0	0	2
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	1	0	0	0	0	1	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	1	0	0	1	0	0	0	0	0
1247000 Total					**4**	**0**	**0**	**1**	**0**	**1**	**0**	**0**	**2**
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	-2	0	0	0	0	0	0	0	-2
1247100 Total					**-2**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-2**
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-229	0	0	0	0	0	0	0	-229
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-2	0	0	0	0	-2	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-2	0	0	-2	0	0	0	0	0
1249000 Total					**-233**	**0**	**0**	**-2**	**0**	**-2**	**0**	**0**	**-229**
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	-34	0	0	0	0	0	-34	0	0
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	-515	0	0	0	0	0	0	0	-515
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	-3	0	0	0	-3	0	0	0	0
1823000 Total					**-552**	**0**	**0**	**0**	**-3**	**0**	**-34**	**0**	**-515**
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	70,603	1,052	17,878	5,349	11,781	29,899	4,615	28	0
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	273	82	180	456	70	0	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	59	1,003	300	661	1,677	259	2	0
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	24	409	122	269	684	106	1	0
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	148	2,507	750	1,652	4,193	647	4	0
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	-123	0	-123	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	24	7	16	40	6	0	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	-4,440	-66	-1,124	-336	-741	-1,880	-290	-2	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	712	712	0	0	0	0	0	0	0

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Regulatory Assets

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	130	0	130	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	-49,619	-739	-12,565	-3,759	-8,280	-21,013	-3,243	-20	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	171	0	0	0	0	171	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	3,192	0	0	3,192	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	1,602	0	0	0	1,602	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	3,680	55	932	279	614	1,559	241	1	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	67	1,138	340	750	1,902	294	2	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	13	213	64	141	357	55	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	4,518	67	1,144	342	754	1,913	295	2	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	24	408	122	269	683	105	1	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,495	37	632	189	416	1,056	163	1	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	34,677	517	8,781	2,627	5,786	14,685	2,267	14	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	-2,065	-31	-523	-156	-345	-874	-135	-1	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	2,189	0	0	0	0	2,189	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-4,531	0	0	0	-4,531	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	44	754	226	497	1,261	195	1	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,348	-1,348	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-924	0	0	0	0	-924	0	0	0
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	-6,048	0	0	-6,048	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	-871	-871	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-955	0	0	0	0	0	-955	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-4,602	0	-4,602	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-1,493	0	0	0	0	-1,493	0	0	0
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	-3,905	0	0	-3,905	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-931	0	0	0	0	-931	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-381	0	0	0	0	0	-381	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-2,634	0	0	0	0	-2,634	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	-419	0	0	0	-419	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	-2,980	0	0	0	0	-2,980	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	0	-343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-96	0	0	0	0	0	-96	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	55	0	0	0	55	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	151	0	0	0	151	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	128	0	0	0	128	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,716	29,151	8,722	19,209	48,751	7,525	46	0
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,299	0	0	0	0	0	0	0	-4,299
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,813	0	0	0	0	0	0	0	-1,813
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	-8,130	0	0	0	0	0	0	0	-8,130
1823700 Total					**162,562**	**1,496**	**46,440**	**8,508**	**29,791**	**78,746**	**11,742**	**80**	**-14,242**
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	490,107	10,997	137,404	38,122	68,101	206,807	28,552	125	0
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-1,522	0	-1,522	0	0	0	0	0	0
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	142	0	0	0	0	142	0	0	0
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-138	-138	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-4,102	-92	-1,150	-319	-570	-1,731	-239	-1	0

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Regulatory Assets

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	29,271	657	8,206	2,277	4,067	12,351	1,705	7	0
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	290	0	290	0	0	0	0	0	0
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	139	0	0	0	0	139	0	0	0
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	26	26	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	-127	-127	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	187	2,333	647	1,156	3,512	485	2	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	-660	0	0	-660	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	-530	0	0	0	-530	0	0	0	0
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	775	0	0	0	0	775	0	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	56	0	0	0	56	0	0	0	0
1823870 Total					**522,049**	**11,510**	**145,561**	**40,067**	**72,281**	**221,994**	**30,503**	**134**	**0**
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	28	1	8	2	4	12	2	0	0
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	6	0	2	0	1	3	0	0	0
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	2,763	62	775	215	384	1,166	161	1	0
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	47	1	13	4	7	20	3	0	0
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	152	3	42	12	21	64	9	0	0
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	234	5	66	18	33	99	14	0	0
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	412	9	116	32	57	174	24	0	0
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	16	0	4	1	2	7	1	0	0
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-31	-1	-9	-2	-4	-13	-2	0	0
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	52	1	15	4	7	22	3	0	0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	308	7	86	24	43	130	18	0	0
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	358	8	100	28	50	151	21	0	0
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	12	0	3	1	2	5	1	0	0
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	39	1	11	3	5	16	2	0	0
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	38	1	11	3	5	16	2	0	0
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	65	1	18	5	9	27	4	0	0
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	4,674	105	1,310	364	649	1,972	272	1	0
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	-8	0	0	-8	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	-20	0	0	-20	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	-41	0	0	-41	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	-80	0	0	-80	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	-124	0	0	-124	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	277	6	78	22	39	117	16	0	0
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	583	13	164	45	81	246	34	0	0
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	259	6	73	20	36	109	15	0	0
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	250	6	70	19	35	105	15	0	0
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	446	10	125	35	62	188	26	0	0
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	329	7	92	26	46	139	19	0	0
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	40	1	11	3	6	17	2	0	0
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	1,048	24	294	81	146	442	61	0	0
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	103	2	29	8	14	43	6	0	0
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRP)	SO	8	0	2	1	1	3	0	0	0
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	129	3	36	10	18	55	8	0	0
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	206	5	58	16	29	87	12	0	0
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	902	20	253	70	125	381	53	0	0

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1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	91	2	25	7	13	38	5	0	0
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	806	18	226	63	112	340	47	0	0
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	85	2	24	7	12	36	5	0	0
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	147	3	41	11	20	62	9	0	0
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,956	66	829	230	411	1,247	172	1	0
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRP)	SO	10	0	3	1	1	4	1	0	0
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	2,146	48	602	167	298	905	125	1	0
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	63	1	18	5	9	26	4	0	0
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	96	2	27	7	13	40	6	0	0
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	30	1	8	2	4	13	2	0	0
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	7	0	2	1	1	3	0	0	0
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	4	0	1	0	1	2	0	0	0
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	1	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	310	7	87	24	43	131	18	0	0
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	436	10	122	34	61	184	25	0	0
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	789	18	221	61	110	333	46	0	0
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	27	1	8	2	4	12	2	0	0
1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	111	2	31	9	15	47	6	0	0
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	236	5	66	18	33	100	14	0	0
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	248	6	70	19	34	105	14	0	0
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	-118	0	0	-118	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	-106	0	0	-106	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	-130	0	0	-130	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	-394	0	0	-394	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	-181	0	0	-181	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	-108	0	0	-108	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	-173	0	0	-173	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	-349	0	0	-349	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	1,704	38	478	133	237	719	99	0	0
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	94	2	26	7	13	40	6	0	0
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	1	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	2,658	60	745	207	369	1,122	155	1	0
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	4	0	1	0	1	2	0	0	0
1823910 Total					**24,978**	**602**	**7,516**	**254**	**3,725**	**11,313**	**1,562**	**7**	**0**
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	0	68	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	21,770	0	0	0	0	0	0	0	21,770
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	WYP	9	0	0	0	9	0	0	0	0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	0	88

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1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	0	0	0	0	0	0	-114,872
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	0	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	0	0	2,562

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1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	0	0	-587,832
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	0	0	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	0	0	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	0	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	0	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	0	0	0	0	0	211

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1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	0	2,339

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1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,759	0	0	0	0	0	0	0	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-10,609	0	0	0	0	0	0	0	-10,609
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-10,192	0	0	0	0	0	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	0	0	669

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1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	0	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	0	0	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	0	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	0	0	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	0	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	0	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	0	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	0	0	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	0	0	55

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1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	0	0	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	0	0	1,203

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1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	0	26

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1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	0	0	0	0	0	0	0	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	0	0	0	0	0	0	0	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	0	0	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	0	0	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	0	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	0	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	0	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	0	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	0	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	0	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	0	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	0	0	0	0	0	0	0	1,178

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	0	0	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	0	0	0	0	0	0	0	4,174

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1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	0	0	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	0	2

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	0	0	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	0	0	0	0	0	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	0	0	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	0	0	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	0	0	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	0	0	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	0	0	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	0	0	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	0	0	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	0	0	0	0	0	0	0	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	0	0	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	-1	0	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	0	0	0	0	0	0	0	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	0	0	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	0	0	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	0	0	0	0	0	0	0	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	0	0	42

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1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	-841	0	0	0	0	0	0	0	-841
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	-1,405	0	0	0	0	0	0	0	-1,405
1823920 Total					**-18,809**	**0**	**0**	**0**	**9**	**0**	**68**	**0**	**-18,886**
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	0	3	0	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	0	144	0	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	0	359	0	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	0	361	0	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	0	0	0	0	0	2	0	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	0	143	0	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	0	117	0	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	0	47	0	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	0	246	0	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	103	0	0	0	0	0	103	0	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	0	190

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1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103634	AGRICULURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	0	0	683

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1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	0	0	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	0	0	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	0	0	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	0	0	14
1823930 Total					**37,937**	**0**	**0**	**0**	**0**	**0**	**1,524**	**0**	**36,413**
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	0	0	0	0	0	3,457
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	0	0	-680
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	0	163	0	0
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-102	0	0	0	0	0	0	0	-102
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-34	0	0	0	0	0	0	0	-34
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-86	0	0	0	0	0	0	0	-86
1823940 Total					**2,719**	**0**	**0**	**0**	**0**	**0**	**163**	**0**	**2,556**
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	5,144	77	1,303	390	858	2,178	336	2	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	5,643	0	0	0	0	0	0	0	5,643
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	8,827	0	0	0	0	0	0	0	8,827
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	1	0	0	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	4,154	0	0	0	0	0	0	0	4,154
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	3,616	0	0	0	0	0	0	0	3,616
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	939	0	0	0	0	0	0	0	939
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	913	0	0	0	0	0	0	0	913
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	543	0	0	0	0	0	0	0	543
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	528	0	0	0	0	0	0	0	528
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	2	0	0	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	13,729	0	0	0	0	0	0	0	13,729
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	-776	0	0	0	0	0	0	0	-776
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	-4,867	0	0	0	0	0	0	0	-4,867
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	91	0	0	0	0	0	91	0	0
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	-5,144	-77	-1,303	-390	-858	-2,178	-336	-2	0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-2,171	0	0	0	0	0	0	0	-2,171
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	2,171	0	0	0	0	0	0	0	2,171

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1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	94	1	25	8	14	40	6	0	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	187	0	0	187	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	-64	0	0	0	0	0	0	0	-64
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	474	0	0	0	0	0	0	0	474
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-4,154	0	0	0	0	0	0	0	-4,154
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	6	0	0	0	0	0	0	0	6
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	2,198	0	0	0	0	2,198	0	0	0
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	-52	-52	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	5,438	0	0	0	0	0	5,438	0	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,793	0	0	0	0	1,793	0	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	6,191	0	0	0	6,191	0	0	0	0
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	1,675	0	0	0	0	0	1,675	0	0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	12,056	0	0	0	0	12,056	0	0	0
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	4,054	0	0	0	4,054	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	Reg Asset - Carbon Plt Decom/Inventory	SG	3,449	55	922	276	522	1,466	207	1	0
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	554	0	0	0	0	0	0	0	554
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	191	0	0	0	0	0	0	0	191
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	89	0	0	0	0	0	0	0	89
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	500	0	0	0	0	0	0	0	500
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,408	0	0	0	1,408	0	0	0	0
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-3	0	0	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	13	0	0	0	0	0	0	0	13
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-1,201	0	0	0	0	0	0	0	-1,201
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	2,082	0	0	0	0	0	0	0	2,082
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	2,946	0	0	0	0	0	0	0	2,946
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-14,062	0	0	0	0	0	0	0	-14,062
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-3,546	0	0	0	0	0	0	0	-3,546
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-70	0	0	0	0	0	0	0	-70
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-2,825	0	0	0	0	0	0	0	-2,825
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	21,062	0	0	0	0	0	0	0	21,062
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,201	0	0	0	0	0	0	0	1,201
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	16,887	0	0	0	0	0	0	0	16,887
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,367	0	0	0	0	0	0	0	1,367
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-667	0	0	0	0	0	0	0	-667
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	667	0	0	0	0	0	0	0	667
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-939	0	0	0	0	0	0	0	-939
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	5,565	0	0	0	0	0	0	0	5,565
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-5,565	0	0	0	0	0	0	0	-5,565
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	643	0	0	0	0	0	0	0	643
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	1,472	0	0	0	0	0	0	0	1,472
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	-411	0	0	0	0	0	0	0	-411
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	1,077	0	0	0	0	0	0	0	1,077
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	-575	0	0	0	0	0	0	0	-575
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	-231	0	0	0	0	0	0	0	-231
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-275	0	0	0	0	0	0	0	-275
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	-3,520	0	0	0	0	0	0	0	-3,520

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Regulatory Assets

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-188	0	0	0	0	0	0	0	-188
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	583	0	0	0	0	0	0	0	583
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-5,051	0	0	0	0	0	0	0	-5,051
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-4,787	0	0	0	0	0	0	0	-4,787
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	42	0	0	0	0	0	0	0	42
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-45	0	0	0	0	0	0	0	-45
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	100	0	0	0	0	0	0	0	100
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	-856	0	0	0	0	0	0	0	-856
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-239	0	0	0	0	0	0	0	-239
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	-218	0	0	0	0	0	0	0	-218
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	64	0	0	0	0	0	0	0	64
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	218	0	0	0	0	0	0	0	218
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	807	0	0	0	0	0	0	0	807
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-1	0	0	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	827	0	0	0	827	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	351	0	0	0	351	0	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	577	0	0	0	0	577	0	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	94	0	0	0	94	0	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENER	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	41	0	0	0	0	0	0	0	41
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	27	0	0	0	0	0	27	0	0
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	290	0	0	0	0	0	0	0	290
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	8,936	0	0	0	0	0	0	0	8,936
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-327	0	0	0	0	0	0	0	-327
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-162	0	0	0	0	0	0	0	-162
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	2,153	0	0	0	0	0	0	0	2,153
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	451	0	0	0	0	0	0	0	451
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-23	0	0	0	0	0	0	0	-23
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-2,151	0	0	0	0	0	0	0	-2,151
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	6,551	0	0	0	0	0	0	0	6,551
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	1,576	0	0	0	0	0	0	0	1,576
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-40	0	0	0	0	0	0	0	-40
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-6,675	0	0	0	0	0	0	0	-6,675
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	3,317	0	0	0	0	0	0	0	3,317
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	10,351	0	0	0	0	0	0	0	10,351
1823990 Total					**107,111**	**4**	**947**	**471**	**13,459**	**18,130**	**7,444**	**1**	**66,654**
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-4	0	-4	0	0	0	0	0	0
1823993 Total					**-4**	**0**	**-4**	**0**	**0**	**0**	**0**	**0**	**0**
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-8	0	0	-8	0	0	0	0	0
1823994 Total					**-8**	**0**	**0**	**-8**	**0**	**0**	**0**	**0**	**0**
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-3	0	0	0	0	0	-3	0	0
1823995 Total					**-3**	**0**	**0**	**0**	**0**	**0**	**-3**	**0**	**0**
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	202	0	0	0	0	0	0	0	202
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-745	0	0	0	0	0	0	0	-745
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	227	0	0	0	0	0	0	0	227
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-789	0	0	0	0	0	0	0	-789

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Regulatory Assets

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	-2	0	0	0	0	0	0	0	-2
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,152	0	0	0	0	0	0	0	4,152
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-39,136	0	0	0	0	0	0	0	-39,136
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	664	0	0	0	0	0	0	0	664
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	112	0	0	0	0	0	0	0	112
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	630	0	0	0	0	0	0	0	630
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	4,231	0	0	0	0	0	0	0	4,231
1823999 Total					**-30,454**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-30,454**
Grand Total					**808,542**	**13,633**	**200,458**	**49,296**	**119,262**	**330,199**	**52,969**	**222**	**42,503**

B17. DEPRECIATION RESERVE

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Depreciation Reserve

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	-27,976	-442	-7,476	-2,243	-4,231	-11,891	-1,683	-10	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	-14,473	-229	-3,868	-1,160	-2,189	-6,152	-871	-5	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	-500,062	-7,903	-133,638	-40,086	-75,629	-212,542	-30,084	-180	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	-1,758,917	-27,799	-470,057	-140,998	-266,018	-747,596	-105,816	-634	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	-405,282	-6,405	-108,308	-32,488	-61,295	-172,258	-24,382	-146	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-223,764	-3,536	-59,799	-17,937	-33,842	-95,107	-13,462	-81	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-35	-1	-9	-3	-5	-15	-2	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-16,750	-265	-4,476	-1,343	-2,533	-7,119	-1,008	-6	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	-3,858	-61	-1,031	-309	-583	-1,640	-232	-1	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	-44	-1	-12	-3	-7	-19	-3	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	-108	-2	-29	-9	-16	-46	-6	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	-213	-3	-57	-17	-32	-91	-13	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	-65	-1	-17	-5	-10	-27	-4	0	0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	-157	-2	-42	-13	-24	-67	-9	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	-14	0	-4	-1	-2	-6	-1	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	-4,990	-79	-1,333	-400	-755	-2,121	-300	-2	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-28,521	-451	-7,622	-2,286	-4,313	-12,122	-1,716	-10	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-1,530	-24	-409	-123	-231	-650	-92	-1	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-21,699	-343	-5,799	-1,739	-3,282	-9,223	-1,305	-8	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-124	-2	-33	-10	-19	-53	-7	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-5,904	-93	-1,578	-473	-893	-2,510	-355	-2	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-1,067	-17	-285	-86	-161	-454	-64	0	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-1,389	-22	-371	-111	-210	-590	-84	-1	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-16,446	-260	-4,395	-1,318	-2,487	-6,990	-989	-6	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-157,729	-2,493	-42,152	-12,644	-23,855	-67,040	-9,489	-57	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-20,956	-331	-5,600	-1,680	-3,169	-8,907	-1,261	-8	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	-5,771	-91	-1,542	-463	-873	-2,453	-347	-2	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	-193	-3	-52	-15	-29	-82	-12	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-73	-1	-20	-6	-11	-31	-4	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-41	-1	-11	-3	-6	-17	-2	0	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-45,651	-721	-12,200	-3,660	-6,904	-19,403	-2,746	-16	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-18,527	-293	-4,951	-1,485	-2,802	-7,875	-1,115	-7	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-25,789	-408	-6,892	-2,067	-3,900	-10,961	-1,551	-9	0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-6,029	-95	-1,611	-483	-912	-2,563	-363	-2	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-2,482	-39	-663	-199	-375	-1,055	-149	-1	0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-6	0	-2	-1	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	-114	-2	-30	-9	-17	-48	-7	0	0
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-1,293	-20	-346	-104	-196	-550	-78	0	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-7,535	-119	-2,014	-604	-1,140	-3,203	-453	-3	0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-908	-14	-243	-73	-137	-386	-55	0	0
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	-48,128	-761	-12,862	-3,858	-7,279	-20,456	-2,895	-17	0
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	-3,074	-49	-822	-246	-465	-1,307	-185	-1	0
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	-759,887	-12,010	-203,074	-60,914	-114,925	-322,976	-45,715	-274	0
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	-96,141	-1,519	-25,693	-7,707	-14,540	-40,863	-5,784	-35	0
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-67,722	-1,070	-18,098	-5,429	-10,242	-28,784	-4,074	-24	0
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-2,919	-46	-780	-234	-442	-1,241	-176	-1	0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	-42,957	-679	-11,480	-3,444	-6,497	-18,258	-2,584	-15	0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	-41,130	-650	-10,992	-3,297	-6,220	-17,481	-2,474	-15	0
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	-399,912	-6,320	-106,873	-32,058	-60,483	-169,975	-24,059	-144	0

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Depreciation Reserve

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-34,720	-549	-9,279	-2,783	-5,251	-14,757	-2,089	-13	0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-5,111	-81	-1,366	-410	-773	-2,172	-307	-2	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	-314,828	-4,976	-84,135	-25,237	-47,614	-133,812	-18,940	-113	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	-326,240	-5,156	-87,185	-26,152	-49,340	-138,662	-19,627	-118	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-469,816	-7,425	-125,555	-37,661	-71,055	-199,687	-28,264	-169	0
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	-946	-15	-253	-76	-143	-402	-57	0	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-2,341	-37	-626	-188	-354	-995	-141	-1	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	-4,722	-75	-1,262	-379	-714	-2,007	-284	-2	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	-719	-719	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	-590	0	0	0	0	0	-590	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	-2,911	0	-2,911	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	-3,003	0	0	0	0	-3,003	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	-177	0	0	-177	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	-1,280	0	0	0	-1,280	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	-957	0	0	0	-957	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	-1,266	-1,266	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	-667	0	0	0	0	0	-667	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	-7,134	0	-7,134	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	-11,234	0	0	0	0	-11,234	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	-1,049	0	0	-1,049	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,456	0	0	0	-3,456	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	-511	0	0	0	-511	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	-7,259	-7,259	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	-11,768	0	0	0	0	0	-11,768	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	-78,614	0	-78,614	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	-109,560	0	0	0	0	-109,560	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	-20,542	0	0	-20,542	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	-37,696	0	0	0	-37,696	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	-3,030	0	0	0	-3,030	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-198	-198	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-151	0	0	0	0	0	-151	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,124	0	-1,124	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,370	0	0	0	0	-1,370	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-367	0	0	-367	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-714	0	0	0	-714	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-22	0	0	0	-22	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-36,855	-36,855	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-38,055	0	0	0	0	0	-38,055	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-252,675	0	-252,675	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-149,059	0	0	0	0	-149,059	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-65,788	0	0	-65,788	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-63,803	0	0	0	-63,803	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-14,366	0	0	0	-14,366	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-18,474	-18,474	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-16,741	0	0	0	0	0	-16,741	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-128,748	0	-128,748	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-82,672	0	0	0	0	-82,672	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-32,212	0	0	-32,212	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-35,513	0	0	0	-35,513	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-4,782	0	0	0	-4,782	0	0	0	0

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Depreciation Reserve

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-11,450	-11,450	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,215	0	0	0	0	0	-4,215	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-43,643	0	-43,643	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-78,445	0	0	0	0	-78,445	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-10,366	0	0	-10,366	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-9,465	0	0	0	-9,465	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-2,880	0	0	0	-2,880	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-13,342	-13,342	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,461	0	0	0	0	0	-13,461	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-83,437	0	-83,437	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-218,364	0	0	0	0	-218,364	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-12,434	0	0	-12,434	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-23,219	0	0	0	-23,219	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-14,458	0	0	0	-14,458	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-29,426	-29,426	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-27,800	0	0	0	0	0	-27,800	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-228,334	0	-228,334	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-125,378	0	0	0	0	-125,378	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-57,178	0	0	-57,178	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-40,076	0	0	0	-40,076	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-6,386	0	0	0	-6,386	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-2,896	-2,896	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-4,781	0	0	0	0	0	-4,781	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-35,431	0	-35,431	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-38,257	0	0	0	0	-38,257	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-8,203	0	0	-8,203	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-5,596	0	0	0	-5,596	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-829	0	0	0	-829	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-5,869	-5,869	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-12,060	0	0	0	0	0	-12,060	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-86,087	0	-86,087	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-62,113	0	0	0	0	-62,113	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-18,397	0	0	-18,397	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-13,626	0	0	0	-13,626	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-3,588	0	0	0	-3,588	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-2,216	-2,216	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-10,003	0	0	0	0	0	-10,003	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-34,189	0	-34,189	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-40,711	0	0	0	0	-40,711	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-4,533	0	0	-4,533	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-4,371	0	0	0	-4,371	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,126	0	0	0	-1,126	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-207	-207	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-141	0	0	0	0	0	-141	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,107	0	-2,107	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,380	0	0	0	0	-3,380	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-360	0	0	-360	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-868	0	0	0	-868	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-142	0	0	0	-142	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-575	-575	0	0	0	0	0	0	0

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Depreciation Reserve

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-443	0	0	0	0	0	-443	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-10,773	0	-10,773	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,478	0	0	0	0	-12,478	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-2,075	0	0	-2,075	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,389	0	0	0	-3,389	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,098	0	0	0	-1,098	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-4	0	0	0	0	0	-4	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-29	0	0	0	0	-29	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-6	0	0	0	-6	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-689	-689	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,153	-53	-679	-152	-161	-1,018	-89	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,659	0	0	0	0	0	-4,659	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-9,620	0	-9,620	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	-345	-5	-87	-26	-58	-146	-23	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	-2,733	-43	-730	-219	-413	-1,162	-164	-1	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-28,741	-645	-8,058	-2,236	-3,994	-12,128	-1,674	-7	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,341	0	0	0	0	-12,341	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-6,957	0	0	-6,957	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,466	0	0	0	-1,466	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,494	0	0	0	-1,494	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-70	-70	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-2,273	-56	-717	-161	-170	-1,075	-94	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-38	0	0	0	0	0	-38	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-869	0	-869	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	-849	-13	-227	-68	-128	-361	-51	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-15,880	-356	-4,452	-1,235	-2,206	-6,701	-925	-4	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-243	0	0	0	0	-243	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-32	0	0	-32	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-262	0	0	0	-262	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-9	0	0	0	-9	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-92	-92	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-1,735	-43	-548	-123	-130	-821	-72	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-265	0	0	0	0	0	-265	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-1,081	0	-1,081	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-76	-1	-19	-6	-13	-32	-5	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-1,159	-18	-310	-93	-175	-493	-70	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-17,970	-403	-5,038	-1,398	-2,497	-7,583	-1,047	-5	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-1,020	0	0	0	0	-1,020	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-161	0	0	-161	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-821	0	0	0	-821	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-46	0	0	0	-46	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	-5	0	-2	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	-1	0	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	-8	0	-8	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	-63	-1	-17	-5	-10	-27	-4	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	-201	-5	-56	-16	-28	-85	-12	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	0	0	0	0	0	0	0	0	0

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Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	-1	0	0	0	-1	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-32	-32	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-178	0	0	0	0	0	-178	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-959	0	-959	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	-76	-1	-19	-6	-13	-32	-5	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-333	-5	-89	-27	-50	-142	-20	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-676	-15	-190	-53	-94	-285	-39	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,463	0	0	0	0	-1,463	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
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-229	0	0	0	-229	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-19	0	-19	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	-39	-1	-10	-3	-6	-17	-2	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-68	-2	-19	-5	-9	-29	-4	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-123	0	0	0	0	-123	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-27	0	0	-27	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-40	0	0	0	-40	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-286	-286	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	-806	0	0	0	0	0	-806	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-3,318	0	-3,318	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	-99	-1	-25	-7	-16	-42	-6	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-4,541	-72	-1,213	-364	-687	-1,930	-273	-2	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-1,128	-25	-316	-88	-157	-476	-66	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,557	0	0	0	0	-4,557	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-565	0	0	-565	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-662	0	0	0	-662	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-261	0	0	0	-261	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-430	-430	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,209	0	0	0	0	0	-1,209	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-5,429	0	-5,429	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	-158	-2	-40	-12	-26	-67	-10	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-2,819	-45	-753	-226	-426	-1,198	-170	-1	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-967	-22	-271	-75	-134	-408	-56	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,222	0	0	0	0	-7,222	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,553	0	0	-1,553	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,398	0	0	0	-1,398	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-297	0	0	0	-297	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	-56	0	-56	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	-1,837	-29	-491	-147	-278	-781	-110	-1	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SO	-25	-1	-7	-2	-3	-11	-1	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	-97	0	0	0	0	-97	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	-154	-154	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	-340	0	0	0	0	0	-340	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	-1,029	0	-1,029	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	-18	0	-5	-1	-3	-8	-1	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	-813	-13	-217	-65	-123	-346	-49	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	-464	-10	-130	-36	-64	-196	-27	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-1,550	0	0	0	0	-1,550	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-242	0	0	-242	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-857	0	0	0	-857	0	0	0	0

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Depreciation Reserve

Balances as of June 2017
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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-170	0	0	0	-170	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-36	-36	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-44	0	0	0	0	0	-44	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-158	0	-158	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	-4	0	-1	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-227	-4	-61	-18	-34	-97	-14	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-27	-1	-8	-2	-4	-11	-2	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-137	0	0	0	0	-137	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-31	0	0	-31	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-81	0	0	0	-81	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-9	0	0	0	-9	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-148	0	-148	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-229	-4	-61	-18	-35	-97	-14	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-211	-5	-59	-16	-29	-89	-12	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-586	0	0	0	0	-586	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-128	0	0	-128	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-46	0	0	0	-46	0	0	0	0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	-917	-21	-257	-71	-127	-387	-53	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	-111	-111	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	-209	0	0	0	0	0	-209	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	-1,488	0	-1,488	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	-2,563	-41	-685	-205	-388	-1,090	-154	-1	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	-115	-3	-32	-9	-16	-49	-7	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	-1,999	0	0	0	0	-1,999	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-390	0	0	-390	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-479	0	0	0	-479	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	-18	0	0	0	-18	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-381	-381	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-932	0	0	0	0	0	-932	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,301	0	-5,301	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	-91	-1	-23	-7	-15	-38	-6	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-12,793	-202	-3,419	-1,026	-1,935	-5,437	-770	-5	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-2,910	-65	-816	-226	-404	-1,228	-170	-1	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,478	0	0	0	0	-6,478	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,551	0	0	-1,551	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,872	0	0	0	-1,872	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-282	0	0	0	-282	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-142	-142	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-708	0	0	0	0	0	-708	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-3,262	0	-3,262	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	-445	-7	-113	-34	-74	-188	-29	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	-3,284	-52	-878	-263	-497	-1,396	-198	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-2,400	-54	-673	-187	-333	-1,013	-140	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-3,608	0	0	0	0	-3,608	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-656	0	0	-656	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-980	0	0	0	-980	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-190	0	0	0	-190	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-834	-834	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-1,090	0	0	0	0	0	-1,090	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-4,138	0	-4,138	0	0	0	0	0	0

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Depreciation Reserve

Balances as of June 2017
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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-290	-5	-77	-23	-44	-123	-17	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-758	-17	-212	-59	-105	-320	-44	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,258	0	0	0	0	-4,258	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,277	0	0	-1,277	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,661	0	0	0	-1,661	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-267	0	0	0	-267	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-91	-91	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-65	0	0	0	0	0	-65	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-336	0	-336	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-76	-1	-20	-6	-11	-32	-5	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-116	-3	-33	-9	-16	-49	-7	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-264	0	0	0	0	-264	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-84	0	0	0	-84	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-618	-618	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-644	0	0	0	0	0	-644	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,194	0	-4,194	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-534	-8	-143	-43	-81	-227	-32	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-587	-13	-165	-46	-82	-248	-34	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,440	0	0	0	0	-4,440	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,577	0	0	-1,577	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-904	0	0	0	-904	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-258	0	0	0	-258	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	-154	0	-154	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	-1,500	-24	-401	-120	-227	-638	-90	-1	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-259	0	-259	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-7,897	-125	-2,110	-633	-1,194	-3,356	-475	-3	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-494	-11	-138	-38	-69	-208	-29	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-541	0	0	0	0	-541	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-94	0	0	0	-94	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-402	-402	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-552	0	0	0	0	0	-552	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-3,539	0	-3,539	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-74	-1	-20	-6	-11	-32	-4	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-1,189	-27	-333	-93	-165	-502	-69	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-4,921	0	0	0	0	-4,921	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-964	0	0	-964	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-1,124	0	0	0	-1,124	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-193	0	0	0	-193	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-186	-186	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-314	0	0	0	0	0	-314	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-738	0	-738	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	-176	-3	-45	-13	-29	-75	-12	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	-2,373	-38	-634	-190	-359	-1,009	-143	-1	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-343	-8	-96	-27	-48	-145	-20	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,645	0	0	0	0	-1,645	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-462	0	0	-462	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-340	0	0	0	-340	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-202	0	0	0	-202	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	-1,879	-1,879	0	0	0	0	0	0	0

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	-1,268	-31	-400	-90	-95	-600	-52	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	-3,233	0	0	0	0	0	-3,233	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	-26,353	0	-26,353	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	-84	-1	-21	-6	-14	-36	-6	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	-54,734	-865	-14,627	-4,388	-8,278	-23,264	-3,293	-20	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	-30,819	-692	-8,640	-2,397	-4,282	-13,004	-1,795	-8	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	-20,304	0	0	0	0	-20,304	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-5,534	0	0	-5,534	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-8,311	0	0	0	-8,311	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-1,681	0	0	0	-1,681	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-137	-137	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-169	0	0	0	0	0	-169	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-1,303	0	-1,303	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	-39	-1	-10	-3	-6	-16	-3	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	-1,865	-29	-498	-150	-282	-793	-112	-1	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-294	-7	-83	-23	-41	-124	-17	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-1,244	0	0	0	0	-1,244	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-295	0	0	-295	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-420	0	0	0	-420	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-51	0	0	0	-51	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-18	-18	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-188	-5	-59	-13	-14	-89	-8	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	-39	0	0	0	0	0	-39	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-438	0	-438	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	-1,049	-17	-280	-84	-159	-446	-63	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-1,510	-34	-423	-117	-210	-637	-88	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-355	0	0	0	0	-355	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-71	0	0	-71	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-94	0	0	0	-94	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-13	0	0	0	-13	0	0	0	0
1080000 Total					**-9,129,653**	**-235,641**	**-2,720,004**	**-750,586**	**-1,256,158**	**-3,637,847**	**-527,207**	**-2,210**	**0**
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,248	0	0	0	0	0	1,248	0	0
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	9,026	0	0	0	0	9,026	0	0	0
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	1,873	0	0	0	1,873	0	0	0	0
1083000 Total					**12,146**	**0**	**0**	**0**	**1,873**	**9,026**	**1,248**	**0**	**0**
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	79	2	22	6	11	33	5	0	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	529	0	0	0	0	0	0	0	529
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,297	0	0	0	0	0	0	0	1,297
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-1,845	-29	-493	-148	-279	-784	-111	-1	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-1,225	-19	-327	-98	-185	-520	-74	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	9,214	146	2,462	739	1,393	3,916	554	3	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	1,815	29	485	145	274	771	109	1	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	35	35	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	34	0	0	0	0	0	34	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	305	0	305	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	587	0	0	0	0	587	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	370	0	0	370	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	260	0	0	0	260	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	2,455	55	688	191	341	1,036	143	1	0

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Depreciation Reserve

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	-676	-11	-181	-54	-102	-287	-41	0	0
1085000 Total					**13,235**	**207**	**2,962**	**1,151**	**1,714**	**4,752**	**620**	**3**	**1,826**
Grand Total					**-9,104,271**	**-235,433**	**-2,717,042**	**-749,435**	**-1,252,571**	**-3,624,069**	**-525,340**	**-2,206**	**1,826**

B18. AMORTIZATION RESERVE

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Amortization Reserve

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-886	0	0	0	0	0	-886	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	-5,088	-80	-1,360	-408	-770	-2,163	-306	-2	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	-83,827	-1,325	-22,402	-6,720	-12,678	-35,629	-5,043	-30	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	-5,817	-92	-1,555	-466	-880	-2,473	-350	-2	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	23,227	0	0	0	0	23,227	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-86	0	-86	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	-11,900	-188	-3,180	-954	-1,800	-5,058	-716	-4	0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-10,936	-245	-3,066	-851	-1,520	-4,614	-637	-3	0
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-74	-923	-256	-458	-1,389	-192	-1	0
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-99	-1,236	-343	-613	-1,861	-257	-1	0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,416	-301	-3,761	-1,044	-1,864	-5,661	-782	-3	0
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-7	-82	-23	-40	-123	-17	0	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-107,994	-2,657	-34,080	-7,647	-8,071	-51,078	-4,460	0	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-147,774	-3,316	-41,429	-11,494	-20,533	-62,355	-8,609	-38	0
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-37	-465	-129	-231	-700	-97	0	0
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	-1,158	-26	-325	-90	-161	-489	-67	0	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-132	-1,648	-457	-817	-2,480	-342	-2	0
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-65	-815	-226	-404	-1,227	-169	-1	0
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,906	-43	-534	-148	-265	-804	-111	0	0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,936	-201	-2,505	-695	-1,242	-3,771	-521	-2	0
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,008	-225	-2,806	-778	-1,391	-4,223	-583	-3	0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-233	-2,912	-808	-1,443	-4,383	-605	-3	0
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-42	-531	-147	-263	-799	-110	0	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,366	-53	-663	-184	-329	-998	-138	-1	0
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-11,711	-263	-3,283	-911	-1,627	-4,942	-682	-3	0
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-4,607	-103	-1,291	-358	-640	-1,944	-268	-1	0
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,586	-36	-445	-123	-220	-669	-92	0	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,585	-25	-423	-127	-240	-673	-95	-1	0
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	-8	0	-2	-1	-1	-4	0	0	0
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-82	-1	-22	-7	-12	-35	-5	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	-5,550	-88	-1,483	-445	-839	-2,359	-334	-2	0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-139	-2	-37	-11	-21	-59	-8	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-48	-1	-13	-4	-7	-21	-3	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	-8	0	-2	-1	-1	-3	0	0	0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,196	-49	-616	-171	-305	-927	-128	-1	0
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-2,680	-60	-751	-208	-372	-1,131	-156	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-2,070	-33	-553	-166	-313	-880	-125	-1	0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-4,716	-106	-1,322	-367	-655	-1,990	-275	-1	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-20,296	-321	-5,424	-1,627	-3,070	-8,627	-1,221	-7	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	-23	0	0	0	0	-23	0	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-3,418	-84	-1,079	-242	-255	-1,617	-141	0	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-5,092	-125	-1,607	-361	-381	-2,408	-210	0	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-1,610	-36	-451	-125	-224	-679	-94	0	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-3,469	-78	-973	-270	-482	-1,464	-202	-1	0
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	-220	-5	-62	-17	-31	-93	-13	0	0

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Amortization Reserve

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	-277	-7	-87	-20	-21	-131	-11	0	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-27	-342	-77	-81	-513	-45	0	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-11,971	-269	-3,356	-931	-1,663	-5,051	-697	-3	0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-7,600	-120	-2,031	-609	-1,149	-3,230	-457	-3	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-23	0	0	0	-23	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-568	-9	-152	-46	-86	-241	-34	0	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-267	-6	-75	-21	-37	-113	-16	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-15	0	-5	-1	-1	-7	-1	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-20	0	-20	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	-10	0	-3	-1	-2	-4	-1	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	-14,402	-228	-3,849	-1,155	-2,178	-6,121	-866	-5	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-141	-3	-40	-11	-20	-59	-8	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-5	0	0	0	0	-5	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	-180	-3	-48	-14	-27	-77	-11	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	-57	-1	-15	-5	-9	-24	-3	0	0
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	-2,401	-59	-758	-170	-179	-1,136	-99	0	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-1,160	-26	-325	-90	-161	-489	-68	0	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-1,898	-30	-507	-152	-287	-807	-114	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-694	-694	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-5,115	0	-5,115	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,302	-74	-926	-257	-459	-1,393	-192	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-16	0	0	0	0	-16	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,530	0	0	-1,530	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,708	0	0	0	-4,708	0	0	0	0
1110000 Total					**-548,482**	**-12,413**	**-163,858**	**-44,498**	**-76,559**	**-219,016**	**-32,010**	**-129**	**0**
Grand Total					**-548,482**	**-12,413**	**-163,858**	**-44,498**	**-76,559**	**-219,016**	**-32,010**	**-129**	**0**

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

PACIFICORP

Deferred Income Tax Balance

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	253	0	0	0	0	0	0	0	253
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	3,190	0	0	3,190	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	265	0	0	0	0	0	0	0	265
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	95	0	0	0	0	0	0	0	95
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	85	0	0	0	0	0	0	0	85
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	459	0	0	0	0	0	0	0	459
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	1,563	35	438	122	217	659	91	0	0
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,279	34	577	173	380	965	149	1	0
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	331	5	89	27	50	141	20	0	0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	43,689	651	11,063	3,310	7,290	18,501	2,856	17	0
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	-100	0	0	-100	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	6,409	0	0	0	0	0	0	0	6,409
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	456	0	0	0	0	0	0	0	456
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	3,928	0	0	0	0	0	0	0	3,928
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	4,122	0	0	0	0	0	0	0	4,122
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	1,259	0	0	0	0	0	0	0	1,259
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	8,417	0	0	0	0	0	0	0	8,417
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	758	0	0	0	0	0	0	0	758
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	18,355	412	5,146	1,428	2,550	7,745	1,069	5	0
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	24	0	0	0	0	0	0	0	24
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,662	0	3,662	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	230	0	0	0	0	0	230	0	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,498	0	0	0	0	1,498	0	0	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	94	0	0	0	94	0	0	0	0
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	-12,229	-274	-3,428	-951	-1,699	-5,160	-712	-3	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	306	0	0	0	0	0	0	0	306
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	83	0	0	0	0	0	0	0	83
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	316	0	0	0	0	0	0	0	316
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	774	12	196	59	129	328	51	0	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,178	0	0	0	0	0	0	0	1,178
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	826	12	209	63	138	350	54	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-101	0	-101	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	329	7	92	26	46	139	19	0	0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	3,068	69	860	239	426	1,294	179	1	0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	249	6	70	19	35	105	14	0	0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	703	16	197	55	98	297	41	0	0
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	11,084	249	3,108	862	1,540	4,677	646	3	0
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	846	13	226	68	128	360	51	0	0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	125	2	33	10	19	53	8	0	0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,318	197	1,800	507	294	1,399	122	0	0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	13,124	294	3,679	1,021	1,824	5,538	765	3	0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	110	4	30	7	11	52	6	0	0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	2,105	33	563	169	318	895	127	1	0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	5,617	0	0	0	0	0	0	0	5,617
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	13	0	4	1	2	5	1	0	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	1,229	41	334	77	127	586	64	0	0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	3,186	0	0	0	0	0	0	0	3,186
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	1,725	26	437	131	288	730	113	1	0
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	79,743	1,789	22,356	6,203	11,080	33,649	4,646	20	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	2,072	32	549	164	319	880	127	1	0
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	-28,019	-629	-7,855	-2,179	-3,893	-11,823	-1,632	-7	0
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	454	0	0	0	0	0	0	0	454
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	77,951	1,749	21,854	6,063	10,831	32,893	4,541	20	0
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	21,373	480	5,992	1,662	2,970	9,019	1,245	5	0
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	858	0	0	0	0	0	0	0	858
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	82	0	0	0	0	0	0	0	82
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	97	0	0	0	0	0	0	0	97
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,895	0	0	0	0	0	0	0	2,895
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	66	0	0	0	0	0	0	0	66
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	243	0	0	0	0	0	0	0	243
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	34,982	553	9,349	2,804	5,291	14,868	2,104	13	0
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	119	2	30	9	20	50	8	0	0
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	1,307	0	1,307	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-3	0	0	-3	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	82	1,383	415	783	2,200	311	2	0
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	3,207	48	812	243	535	1,358	210	1	0
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-562	-8	-142	-43	-94	-238	-37	0	0
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	-1,252	-19	-317	-95	-209	-530	-82	0	0
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	351	5	89	27	59	149	23	0	0
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	-471	-7	-119	-36	-79	-200	-31	0	0
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	-28,467	-424	-7,209	-2,157	-4,750	-12,055	-1,861	-11	0
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	-1,893	-28	-479	-143	-316	-802	-124	-1	0
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	21	0	5	2	3	9	1	0	0
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-11,720	-263	-3,286	-912	-1,629	-4,945	-683	-3	0
1901000 Total					**298,916**	**5,206**	**73,602**	**22,534**	**35,228**	**105,638**	**14,727**	**69**	**41,911**
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	OTHER	22	0	0	0	0	0	0	0	22
1901090 Total					**22**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**22**
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-306,897	-4,850	-82,016	-24,601	-46,415	-130,441	-18,463	-111	0
2811000 Total					**-306,897**	**-4,850**	**-82,016**	**-24,601**	**-46,415**	**-130,441**	**-18,463**	**-111**	**0**
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,569	-35	-440	-122	-218	-662	-91	0	0
2820000 Total					**-1,569**	**-35**	**-440**	**-122**	**-218**	**-662**	**-91**	**0**	**0**
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-474	0	0	0	0	0	-474	0	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-3,425	0	0	0	0	-3,425	0	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-711	0	0	0	-711	0	0	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399	0	0	0	0	0	0	0	13,399
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	-4,215,651	-90,913	-1,094,142	-260,312	-598,048	-1,859,810	-237,153	-10,358	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	-2,117	-33	-566	-170	-320	-900	-127	-1	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	135	3	38	10	19	57	8	0	0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	256	4	65	19	43	108	17	0	0
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-6,972	0	0	0	0	0	0	0	-6,972
2821000 Total					**-4,215,560**	**-90,940**	**-1,094,605**	**-260,452**	**-599,018**	**-1,863,970**	**-237,729**	**-10,358**	**6,427**
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	20	20	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-244	0	0	0	0	0	0	0	-244
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	1,557	35	436	121	216	657	91	0	0
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-834	0	0	0	0	-834	0	0	0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-15	0	0	0	0	0	0	0	-15
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-314	0	0	0	-314	0	0	0	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-5,617	0	0	0	0	0	0	0	-5,617
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	578	0	578	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	-54	0	0	0	0	-54	0	0	0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	52	52	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-110	0	-110	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-53	0	0	0	0	-53	0	0	0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-10	-10	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	695	0	0	695	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-3,069	0	0	0	0	0	0	0	-3,069
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-133	0	0	0	-133	0	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-34	0	0	0	0	0	0	0	-34
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	3,476	0	0	0	0	0	0	0	3,476
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-28,570	-641	-8,010	-2,222	-3,970	-12,055	-1,664	-7	0
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	-35	-1	-9	-3	-5	-15	-2	0	0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-71	0	0	-71	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-123	0	0	0	0	0	0	0	-123
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-10	0	0	0	0	0	-10	0	0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-258	-4	-65	-20	-43	-109	-17	0	0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-15	0	-4	-1	-2	-6	-1	0	0
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	-30	0	-8	-2	-5	-13	-2	0	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	-1,243	-20	-332	-100	-188	-529	-75	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-1,162	0	-1,162	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-2,387	0	0	0	0	-2,387	0	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-127	0	0	0	0	0	-127	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-1,140	-26	-320	-89	-158	-481	-66	0	0
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-2,072	-42	-560	-156	-290	-901	-121	-1	0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-8,418	-189	-2,360	-655	-1,170	-3,552	-490	-2	0
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	-186,001	-4,174	-52,146	-14,468	-25,845	-78,485	-10,836	-47	0
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	-11,109	-249	-3,114	-864	-1,544	-4,687	-647	-3	0
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-347	0	0	0	0	0	0	0	-347
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,439	0	0	0	0	0	0	0	-1,439
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-1,353	0	0	0	0	0	0	0	-1,353
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	-97,787	-1,457	-24,762	-7,409	-16,317	-41,411	-6,392	-39	0
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	842	842	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	399	0	0	0	0	0	399	0	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,793	0	1,793	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	917	0	0	0	0	917	0	0	0
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	3,777	0	0	3,777	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	143	0	0	0	143	0	0	0	0
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-2,659	-60	-745	-207	-369	-1,122	-155	-1	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	22,816	340	5,778	1,729	3,807	9,662	1,491	9	0
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,632	0	0	0	0	0	0	0	1,632
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	688	0	0	0	0	0	0	0	688
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	3,085	0	0	0	0	0	0	0	3,085
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-72	0	0	0	0	0	0	0	-72
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-2	0	0	0	0	0	0	0	-2
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-190	0	0	0	0	0	0	0	-190
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-34	0	0	0	0	0	-34	0	0

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-534	0	0	0	-534	0	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,908	0	0	0	0	0	0	0	-1,908
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-180	0	0	0	0	0	0	0	-180
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
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-37	0	0	0	0	0	0	0	-37
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-7,993	0	0	0	0	0	0	0	-7,993
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-219	0	0	0	0	-219	0	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-36	0	0	0	-36	0	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-519	0	0	0	0	-519	0	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-14	0	-4	-1	-2	-6	-1	0	0
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	-185	-3	-49	-15	-28	-79	-11	0	0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-3,391	0	-3,391	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-110	0	0	0	0	0	0	0	-110
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-294	0	0	0	0	-294	0	0	0
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-21	0	0	0	-21	0	0	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	-1,309	-21	-350	-105	-198	-556	-79	0	0
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,072	0	0	0	0	0	0	0	1,072
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-104	0	0	0	0	0	0	0	-104
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	1	0	0	0	0	0	1	0	0
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	2	0	2	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	3	0	0	3	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-1,072	0	0	0	0	0	0	0	-1,072
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-2,064	0	0	0	0	0	-2,064	0	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-680	0	0	0	0	-680	0	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-2,349	0	0	0	-2,349	0	0	0	0
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-636	0	0	0	0	0	-636	0	0
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-4,575	0	0	0	0	-4,575	0	0	0
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-1,538	0	0	0	-1,538	0	0	0	0
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-210	0	0	0	0	0	0	0	-210
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-5	0	0	0	0	0	0	0	-5
2831000 Total					**-343,577**	**-5,607**	**-88,916**	**-20,061**	**-50,894**	**-142,387**	**-21,448**	**-92**	**-14,172**
Grand Total					**-4,568,665**	**-96,226**	**-1,192,374**	**-282,702**	**-661,317**	**-2,031,822**	**-263,005**	**-10,492**	**34,188**

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Investment Tax Credit Balance

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-45	-2	-25	-7	-9	0	0	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-100	-2	-16	-4	-17	-47	-14	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-143	-2	-38	-11	-22	-61	-9	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-97	-2	-26	-8	-15	-41	-6	0	0
2551000 Total					**-385**	**-7**	**-105**	**-30**	**-63**	**-149**	**-28**	**0**	**0**
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	-48	0	0	0	0	0	-48	0	0
2552000 Total					**-48**	**0**	**0**	**0**	**0**	**0**	**-48**	**0**	**0**
Grand Total					**-433**	**-7**	**-105**	**-30**	**-63**	**-149**	**-76**	**0**	**0**

B20. CUSTOMER ADVANCES

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Customer Advances

Balances as of June 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-363	0	-363	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-15,670	-248	-4,188	-1,256	-2,370	-6,660	-943	-6	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	174	0	0	0	0	174	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	1,798	0	0	0	1,798	0	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	-10,994	-174	-2,938	-881	-1,663	-4,673	-661	-4	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	-11,400	-180	-3,047	-914	-1,724	-4,846	-686	-4	0
2520000 Total					**-36,456**	**-602**	**-10,536**	**-3,051**	**-3,959**	**-16,004**	**-2,290**	**-14**	**0**
Grand Total					**-36,456**	**-602**	**-10,536**	**-3,051**	**-3,959**	**-16,004**	**-2,290**	**-14**	**0**