Application No. 18-04-___
Exhibit PAC/1106-A
Witness: Shelley E. McCoy

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of

Shelley E. McCoy

Five Year Trend Report by FERC Account – Non-Escalated Actual

April 2018

Exhibit PAC/1106 – Part A

Five Year Trend Report by FERC Account

The Company is including in this exhibit a summary of the latest five years of Total Company data by FERC Account. This data has been compiled using non-escalated actual dollar figures. For escalated data using June 2017 dollars please refer to Confidential Exhibit PAC/1106 – Part B. Each report in this exhibit contains detail categorized by major FERC account using Revised Protocol jurisdictional allocation factors.

The operating and maintenance section of this exhibit contains a breakout between the labor and non-labor components for years ended June 2013 through June 2017.

The rate base section contains year-end balances from year ended June 2013 to year ended June 2017.

A1. REVENUE

PacifiCorp
Electric Operation Revenues
Figures in Actual Dollars

FERC Account	Primary Account	Description	Alloc	2013	2014	2015	2016	2017
4117	**4117000**	LOSS DISP UTIL PLT	SG-P	0	63,381	0	0	0
4117 Total				**0**	**63,381**	**0**	**0**	**0**
4118	**4118000**	GAINS-DISP OF ALLOW	SE	(58,585)	(17,067)	(320)	(188)	(177)
4118 Total				**(58,585)**	**(17,067)**	**(320)**	**(188)**	**(177)**
421	**4211000**	GAIN DISPOS PROP	OR	34,000	77,197	120,685	82,764	53,929
			SG	0	(28,305)	0	(49,681)	(5,554)
			SO	(369,743)	(289,534)	(191,775)	(1,252,084)	(550,708)
			UT	(113,723)	(14,332)	(226,804)	(1,226,820)	(146,664)
	4211900	ASST SLS PRCDS-CLEAR	OTHER	250	0	0	0	0
	4212000	LOSS DISPOS PROP	CN	6	5,791	0	0	0
			OR	(10,797)	985	2,032	(476)	1,320
			SG	13,560	0	0	553,173	0
			SG-P	0	1,321	0	0	0
			SO	39,169	300,243	919	2,999	0
			UT	6,213	5,418	0	0	73,064
			WA	24,314	0	7,361	4,242	0
			WYP	73	70	30	0	18
			WYU	0	0	0	0	1,184
421 Total				**(376,678)**	**58,854**	**(287,552)**	**(1,885,883)**	**(573,412)**
440	**4401000**	RESIDENTIAL SALES	CA	50,426,984	44,290,375	41,630,420	47,277,757	47,777,516
			IDU	73,066,484	75,575,103	71,143,336	76,493,665	78,254,010
			OR	565,195,027	602,419,156	595,499,714	623,502,100	655,924,707
			OTHER	44,988,111	52,752,934	51,970,129	55,926,541	52,604,228
			UT	716,699,172	738,890,738	734,061,438	775,665,563	766,063,606
			WA	129,418,732	135,236,066	137,375,175	142,410,581	152,576,333
			WYP	95,050,017	101,406,457	98,949,714	98,902,494	103,602,471
			WYU	12,936,409	13,014,066	12,608,903	13,090,808	13,291,460
	4403000	BPA REG BAL-RES	IDU	(1,008,744)	0	0	0	0
			OR	(9,515,976)	0	0	0	0
			WA	(2,755,093)	0	0	0	0
440 Total				**1,674,501,125**	**1,763,584,895**	**1,743,238,828**	**1,833,269,510**	**1,870,094,331**
442	**4421000**	COMMERCIAL SALES	CA	32,759,333	30,959,351	33,258,433	35,220,127	34,072,455
			IDU	36,856,268	38,842,656	39,092,904	42,740,890	43,983,640
			OR	425,756,042	446,670,787	452,658,703	452,462,221	466,849,823
			OTHER	35,093,251	43,045,547	43,975,561	46,788,240	39,255,042
			UT	665,636,818	689,237,171	716,598,417	737,105,959	722,636,120
			WA	109,174,525	110,193,617	121,290,379	120,676,852	121,026,900
			WYP	109,981,920	117,453,221	119,617,227	108,033,526	113,885,157
			WYU	9,547,603	11,052,898	11,660,814	11,395,157	11,265,006
	4421200	BPA REG BAL-INDUST	IDU	(10,159)	0	0	0	0
			OR	(1,952)	0	0	0	0
			WA	(13,675)	0	0	0	0
	4421400	BPA REG BAL-IRRIG	IDU	(855,141)	0	0	0	0
			OR	(523,946)	0	0	0	0
			WA	(377,556)	0	0	0	0
	4421500	BPA REG BAL-COMMRC	IDU	(71,866)	0	0	0	0
			OR	(449,540)	0	0	0	0
			WA	(251,587)	0	0	0	0
	4422000	IND SLS/EXCL IRRIG	CA	3,106,389	5,001,513	6,592,151	6,185,558	6,239,603
			IDU	100,329,352	108,871,766	111,059,120	108,895,302	110,600,226
			OR	140,179,582	150,771,247	153,599,310	144,127,971	146,675,451
			OTHER	11,868,806	18,772,374	20,418,564	22,123,798	16,398,385
			UT	466,761,159	502,648,370	508,974,136	497,969,527	498,341,674
			WA	47,594,737	45,934,252	50,094,626	50,491,798	50,865,130
			WYP	295,767,759	319,840,265	351,284,966	335,200,421	340,500,980
			WYU	104,214,374	107,617,616	109,277,463	109,644,755	104,791,281
	4423000	INDUST SALES-IRRIG	CA	13,327,788	15,017,925	14,395,081	11,695,725	12,850,884
			IDU	62,826,505	66,487,211	52,996,912	52,719,275	61,778,763
			OR	24,104,779	30,129,284	33,586,843	32,140,948	34,305,503
			OTHER	2,842,586	3,233,617	3,394,428	3,456,418	3,761,634
			UT	18,425,662	16,714,664	18,186,853	17,297,641	19,697,382
			WA	13,612,476	13,016,495	15,264,300	15,430,998	14,685,821
			WYP	1,769,879	1,610,259	1,659,320	1,717,434	1,928,940
			WYU	440,400	362,795	422,593	425,636	453,159

PacifiCorp
Electric Operation Revenues
Figures in Actual Dollars

FERC Account	Primary Account	Description	Alloc	2013	2014	2015	2016	2017
442 Total				**2,729,422,574**	**2,893,484,901**	**2,989,359,104**	**2,963,946,176**	**2,976,848,959**
444	**4441000**	PUB ST/HWY LIGHT	CA	448,784	445,751	516,269	451,489	466,304
			IDU	485,572	472,502	505,254	503,282	527,910
			OR	5,833,982	5,905,987	5,927,476	6,087,829	5,947,159
			OTHER	(274,208)	573,868	561,654	593,430	462,001
			UT	9,568,960	9,232,270	9,115,391	9,230,446	8,886,556
			WA	1,379,777	1,219,807	1,309,644	1,239,274	1,310,618
			WYP	1,749,585	1,851,877	1,738,651	1,661,237	1,725,306
			WYU	415,081	327,640	470,861	347,831	362,483
444 Total				**19,607,534**	**20,029,700**	**20,145,202**	**20,114,818**	**19,688,337**
445	**4451000**	OTHER SALES PUBLIC	OTHER	477,891	550,534	619,218	756,225	542,422
			UT	16,544,114	16,646,362	17,095,864	17,284,377	15,103,132
445 Total				**17,022,005**	**17,196,897**	**17,715,082**	**18,040,602**	**15,645,554**
447	**4471000**	ON-SYS WHOLE-FIRM	FERC	10,175,547	10,661,130	10,638,262	1,257,031	1,022,176
			OR	1,076,116	1,117,244	1,154,568	903,114	575,333
			WYP	20,889	21,821	9,275	0	0
	4471300	POST MERGER FIRM	SG	110,393,934	97,234,694	68,674,420	44,984,483	28,951,882
	4471400	S/T FIRM WHOLESALE	SG	201,727,044	245,871,046	232,051,107	154,752,357	147,549,209
	4472000	SLS FOR RESL-SURP	SG	(3,070,799)	10,071,787	(12,086,050)	(6,547,065)	2,774,510
	4475000	OFF-SYS - NON FIRM	SE	0	(9,961,641)	(0)	0	0
	4476100	BOOKOUTS NETTED-GAIN	SG	8,246,700	(713,428)	22,013,755	9,865,597	14,737,853
	4476200	TRADING NETTED-GAINS	SG	159,281	21,528	12,758	87,086	17,854
	4479000	TRANS SRVC	FERC	84,333	82,914	79,050	79,775	78,791
			WYP	4,182	4,410	2,260	0	0
447 Total				**328,817,227**	**354,411,505**	**322,549,404**	**205,382,379**	**195,707,608**
450	**4501000**	FORF DISC/INT-RES	CA	214,652	181,723	163,776	180,103	210,926
			IDU	224,554	231,684	201,029	208,156	234,836
			OR	2,863,695	3,019,184	2,904,549	2,867,354	3,312,163
			UT	2,455,014	2,519,143	2,363,516	2,549,575	2,475,410
			WA	503,257	522,320	464,108	519,770	650,936
			WYP	392,524	431,423	385,784	403,951	425,216
			WYU	49,796	51,829	47,616	49,437	48,775
	4502000	FORF DISC/INT-COMM	CA	65,798	65,998	52,615	44,380	49,100
			IDU	46,004	44,579	36,756	34,755	40,380
			OR	712,449	720,294	613,681	600,122	670,626
			UT	846,942	887,953	744,549	643,959	575,778
			WA	143,725	159,376	110,566	109,290	126,180
			WYP	129,667	151,430	106,814	93,922	110,526
			WYU	17,903	18,075	12,009	11,010	10,835
	4503000	FORF DISC/INT-IND	CA	22,233	25,568	16,278	35,820	32,812
			IDU	226,442	271,147	196,859	169,447	234,873
			OR	210,130	162,191	190,352	202,517	252,329
			UT	280,995	348,607	225,495	367,266	233,573
			WA	40,289	38,938	34,329	33,943	33,548
			WYP	89,493	120,746	118,889	89,497	50,436
			WYU	81,446	45,606	20,608	5,571	7,606
	4504000	GOVT MUNI/ALL OTH	CA	1,413	(590)	501	114	(63)
			IDU	2,839	(2,650)	6,110	(6,004)	3,018
			OR	7,648	16,492	39,245	5,121	11,803
			UT	44,251	57,346	61,610	52,492	72,269
			WA	(5,367)	5,469	11,487	(11,563)	2,833
			WYP	1,633	(3,219)	2,991	2,631	2,173
			WYU	693	1	157	1,101	(1,169)
450 Total				**9,670,115**	**10,090,663**	**9,132,279**	**9,263,738**	**9,877,726**
451	**4511000**	ACCOUNT SERV CHG	CA	47,086	43,369	33,822	40,473	29,197
			IDU	102,560	106,080	84,150	73,905	77,800
			OR	829,572	866,140	797,414	731,487	689,490
			SO	488	0	0	0	0
			UT	3,186,256	3,257,008	3,108,111	3,095,488	3,168,695
			WA	171,345	211,960	172,905	145,355	128,145
			WYP	185,835	207,770	211,075	206,321	191,382
			WYU	28,615	24,540	20,167	15,923	15,170
	4512000	TAMPER/RECONNECT	CA	1,650	1,425	1,125	975	900
			IDU	612	300	203	75	278

PacifiCorp
Electric Operation Revenues
Figures in Actual Dollars

FERC Account	Primary Account	Description	Alloc	2013	2014	2015	2016	2017
			OR	20,179	19,596	17,726	16,425	17,250
			SO	0	0	0	3,325	6,436
			UT	12,199	11,350	11,942	9,800	10,884
			WA	3,587	5,175	4,179	5,264	2,625
			WYP	897	964	803	542	1,083
			WYU	0	225	75	0	150
	4513000	OTHER	CA	20,773	56,306	47,187	53,722	0
			IDU	29,774	10,646	13,617	6,173	82,942
			OR	634,916	380,061	500,346	528,426	405,779
			SO	11,367	2,047	356	(31,103)	10,867
			UT	711,327	586,759	579,773	468,470	637,911
			WA	4,550	18,526	(17,667)	(12,365)	45,890
			WYP	300,307	169,987	142,291	62,002	92,570
			WYU	125,135	148,733	31,455	12,798	5,073
	4514100	ENERGY FINANSWER	UT	9,629	6,355	4,926	2,932	2,272
			WA	57	34	0	0	0
	4514400	ENGY FINANSWER LGHT	CA	560	342	170	56	1
			WA	1,472	683	453	131	3
	4514900	ENGY FINNSWR 12000	WYU	104	27	0	0	0
451 Total				**6,440,853**	**6,136,407**	**5,766,606**	**5,436,599**	**5,622,793**
453	**4530000**	SLS WATER & W PWR	SG	1,982	0	0	71,433	52,498
453 Total				**1,982**	**0**	**0**	**71,433**	**52,498**
454	**4541000**	RENTS - COMMON	CA	483,463	487,911	545,308	534,321	518,185
			IDU	150,962	156,130	148,836	160,288	168,852
			OR	3,501,322	3,421,039	3,630,537	3,537,524	3,585,055
			SG	2,072,404	2,049,638	2,025,652	2,482,819	2,475,849
			SO	3,680,731	3,681,617	3,798,901	3,702,605	3,059,285
			UT	3,433,130	3,199,739	3,325,258	5,064,967	5,721,640
			WA	961,961	923,399	870,455	856,512	784,727
			WYP	355,241	347,085	357,441	347,121	355,726
			WYU	18,419	18,420	18,345	18,313	18,313
	4542000	RENTS - NON COMMON	SG	0	6,348	6,348	7,500	803
			SO	25	25	25	3,925	25
			UT	4,200	4,752	3,600	3,600	3,600
	4543000	MCI FOGWIRE REVENUES	SG	3,348,638	3,347,187	3,346,487	3,344,872	3,343,584
454 Total				**18,010,495**	**17,643,290**	**18,077,191**	**20,064,368**	**20,035,644**
456	**4561100**	Other Wheeling Rev	SG	27,245,241	28,999,703	27,547,189	27,078,777	27,030,657
	4561910	S/T FIRM WHEEL REV	SG	1,991,519	2,695,852	1,362,990	1,823,466	1,004,362
	4561920	L/T FIRM WHEEL REV	SG	38,620,664	46,832,479	52,722,399	57,994,798	67,296,746
	4561930	NON-FIRM WHEEL REV	SE	13,596,926	10,956,652	8,906,115	7,897,330	12,112,624
	4561990	TRANSMN REV REFUND	SG	(2,331,822)	(124,553)	(2,073,381)	432,682	3,678,151
	4562100	USE OF FACIL REV	SG	17,298	14,681	16,894	16,047	19,871
	4562200	DSM REVENUES	OTHER	68,359	0	0	0	0
			WYP	0	0	1	(1)	0
			WYU	0	(25)	0	0	0
	4562300	MISC OTHER REV	CA	0	(6)	(55)	(31)	(196)
			IDU	0	(542)	(1,917)	(5)	0
			OR	(0)	296	695	(11)	(1)
			SG	29,263,574	32,731,848	27,634,551	29,235,827	19,261,800
			UT	22,000	23,996	24,128	23,947	23,976
			WA	(52,188)	(52,646)	(52,194)	(52,190)	(52,189)
			WYP	263,687	294,904	304,762	327,390	309,928
	4562310	EIM - MISCELLANEOUS	SG	0	0	25,200	26,400	25,900
	4562400	M&S INVENTORY SALES	CN	0	0	0	0	924
			IDU	0	0	0	229	0
			OR	0	0	8,362	0	0
			SG	0	0	9	990	1,516
			SO	304,074	1,183,021	752,710	1,802,561	2,309,557
			UT	263,671	931	0	0	185,289
			WYP	0	8,685	3,169	(3,169)	0
	4562500	M&S INV COST OF SALE	SO	4,562	(2,073)	0	0	0
			UT	(645,606)	(567,737)	(858,981)	(1,698,685)	(2,475,657)
	4562700	RNW ENRGY CRDT SALES	OTHER	13,472,106	15,074,716	(10,401,839)	(11,421,772)	(9,686,271)
			SG	47,816,490	21,266,416	5,414,692	3,517,549	4,955,946

PacifiCorp
Electric Operation Revenues
Figures in Actual Dollars

FERC Account	Primary Account	Description	Alloc	2013	2014	2015	2016	2017
	4562800	CA GHG Emission Allo	OTHER	0	7,183,125	13,041,177	11,246,290	9,673,135
	4563500	Oth Elec Rev-Def Trn	OR	0	(3,762,795)	(3,834,492)	(5,735,458)	(6,391,387)
456 Total				**169,920,554**	**162,756,930**	**120,542,182**	**122,512,962**	**129,284,683**
Grand Total				**4,972,979,202**	**5,245,440,356**	**5,246,238,006**	**5,196,216,513**	**5,242,284,544**

PacifiCorp
Operating & Maintenance Expense
Figures in Actual Dollars

		2013			2014			2015			2016			2017		
FERC	**Alloc**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**
500	SG	18,559,359	14,912,208	3,647,152	18,064,716	14,284,086	3,780,631	15,953,768	13,711,866	2,241,902	17,089,916	15,875,816	1,214,100	21,176,429	13,452,593	7,723,836
500 Total		**18,559,359**	**14,912,208**	**3,647,152**	**18,064,716**	**14,284,086**	**3,780,631**	**15,953,768**	**13,711,866**	**2,241,902**	**17,089,916**	**15,875,816**	**1,214,100**	**21,176,429**	**13,452,593**	**7,723,836**
501	CA	0	0	0	0	0	0	0	0	0	(517,087)	0	(517,087)	(344,725)	0	(344,725)
501	IDU	44,554	0	44,554	(86,237)	0	(86,237)	(88,250)	0	(88,250)	(146,709)	0	(146,709)	4,452	0	4,452
501	OR	0	0	0	0	0	0	0	0	0	(1,893,214)	0	(1,893,214)	559,745	0	559,745
501	SE	783,693,732	2,010,359	781,683,373	835,179,860	2,761,952	832,417,908	863,746,748	2,817,421	860,929,328	802,887,231	2,269,191	800,618,040	819,111,852	0	819,111,852
501	WA	0	0	0	0	0	0	0	0	0	(2,319,305)	0	(2,319,305)	(1,546,203)	0	(1,546,203)
501	WYP	139,116	0	139,116	(223,549)	0	(223,549)	(235,163)	0	(235,163)	(990,780)	0	(990,780)	(1,044,563)	0	(1,044,563)
501 Total		**783,877,402**	**2,010,359**	**781,867,043**	**834,870,073**	**2,761,952**	**832,108,121**	**863,423,336**	**2,817,421**	**860,605,916**	**797,020,136**	**2,269,191**	**794,750,945**	**816,740,558**	**0**	**816,740,558**
502	SG	42,726,302	16,681,132	26,045,170	43,736,197	16,715,674	27,020,524	61,595,138	17,717,907	43,877,231	82,050,219	21,822,582	60,227,637	70,353,516	17,847,048	52,506,467
502 Total		**42,726,302**	**16,681,132**	**26,045,170**	**43,736,197**	**16,715,674**	**27,020,524**	**61,595,138**	**17,717,907**	**43,877,231**	**82,050,219**	**21,822,582**	**60,227,637**	**70,353,516**	**17,847,048**	**52,506,467**
503	SE	3,995,105	87,186	3,907,919	4,374,697	83,699	4,290,998	5,931,115	119,827	5,811,288	2,101,827	115,140	1,986,686	4,625,504	121,759	4,503,745
503 Total		**3,995,105**	**87,186**	**3,907,919**	**4,374,697**	**83,699**	**4,290,998**	**5,931,115**	**119,827**	**5,811,288**	**2,101,827**	**115,140**	**1,986,686**	**4,625,504**	**121,759**	**4,503,745**
505	SG	3,958,492	1,564,074	2,394,418	3,736,782	842,989	2,893,794	3,579,135	1,282,830	2,296,305	1,651,765	26,371	1,625,394	1,089,296	589	1,088,706
505 Total		**3,958,492**	**1,564,074**	**2,394,418**	**3,736,782**	**842,989**	**2,893,794**	**3,579,135**	**1,282,830**	**2,296,305**	**1,651,765**	**26,371**	**1,625,394**	**1,089,296**	**589**	**1,088,706**
506	SG	54,080,401	43,610,688	10,469,713	50,175,325	43,098,992	7,076,333	36,746,967	42,653,234	(5,906,267)	(17,137,328)	38,470,109	(55,607,437)	14,557,753	32,753,797	(18,196,044)
506 Total		**54,080,401**	**43,610,688**	**10,469,713**	**50,175,325**	**43,098,992**	**7,076,333**	**36,746,967**	**42,653,234**	**(5,906,267)**	**(17,137,328)**	**38,470,109**	**(55,607,437)**	**14,557,753**	**32,753,797**	**(18,196,044)**
507	SG	426,655	0	426,655	399,248	0	399,248	428,395	0	428,395	432,999	0	432,999	458,365	0	458,365
507 Total		**426,655**	**0**	**426,655**	**399,248**	**0**	**399,248**	**428,395**	**0**	**428,395**	**432,999**	**0**	**432,999**	**458,365**	**0**	**458,365**
510	SG	6,973,302	2,351,907	4,621,395	6,545,566	2,621,797	3,923,769	7,832,215	3,744,131	4,088,085	8,575,976	4,583,540	3,992,436	8,638,124	4,210,108	4,428,016
510 Total		**6,973,302**	**2,351,907**	**4,621,395**	**6,545,566**	**2,621,797**	**3,923,769**	**7,832,215**	**3,744,131**	**4,088,085**	**8,575,976**	**4,583,540**	**3,992,436**	**8,638,124**	**4,210,108**	**4,428,016**
511	SG	27,485,552	7,505,870	19,979,682	29,209,581	7,351,769	21,857,812	28,822,446	7,832,126	20,990,319	31,242,299	9,383,549	21,858,750	31,730,996	8,513,647	23,217,350
511 Total		**27,485,552**	**7,505,870**	**19,979,682**	**29,209,581**	**7,351,769**	**21,857,812**	**28,822,446**	**7,832,126**	**20,990,319**	**31,242,299**	**9,383,549**	**21,858,750**	**31,730,996**	**8,513,647**	**23,217,350**
512	SG	102,416,602	26,813,968	75,602,634	106,208,997	26,982,926	79,226,071	110,006,371	25,947,962	84,058,408	92,065,656	30,577,055	61,488,600	96,425,017	27,041,020	69,383,997
512 Total		**102,416,602**	**26,813,968**	**75,602,634**	**106,208,997**	**26,982,926**	**79,226,071**	**110,006,371**	**25,947,962**	**84,058,408**	**92,065,656**	**30,577,055**	**61,488,600**	**96,425,017**	**27,041,020**	**69,383,997**
513	SG	29,556,075	9,939,885	19,616,190	42,572,191	11,354,873	31,217,318	33,408,991	10,636,131	22,772,860	34,127,252	12,110,580	22,016,672	32,679,768	10,605,668	22,074,100
513 Total		**29,556,075**	**9,939,885**	**19,616,190**	**42,572,191**	**11,354,873**	**31,217,318**	**33,408,991**	**10,636,131**	**22,772,860**	**34,127,252**	**12,110,580**	**22,016,672**	**32,679,768**	**10,605,668**	**22,074,100**
514	SG	14,386,200	2,347,289	12,038,911	12,746,573	2,140,115	10,606,457	11,436,388	1,928,305	9,508,083	11,184,555	2,297,429	8,887,126	10,975,432	2,095,790	8,879,642
514 Total		**14,386,200**	**2,347,289**	**12,038,911**	**12,746,573**	**2,140,115**	**10,606,457**	**11,436,388**	**1,928,305**	**9,508,083**	**11,184,555**	**2,297,429**	**8,887,126**	**10,975,432**	**2,095,790**	**8,879,642**
535	SG-P	5,669,553	2,811,364	2,858,189	7,282,627	3,472,638	3,809,988	6,737,411	3,383,407	3,354,005	7,648,737	4,169,676	3,479,061	6,987,157	3,510,114	3,477,043
535	SG-U	637,731	1,544,940	(907,209)	194,942	1,348,773	(1,153,831)	1,444,813	3,110,198	(1,665,385)	1,651,847	2,226,515	(574,668)	1,440,691	2,378,918	(938,227)
535 Total		**6,307,284**	**4,356,304**	**1,950,980**	**7,477,568**	**4,821,411**	**2,656,157**	**8,182,224**	**6,493,605**	**1,688,620**	**9,300,584**	**6,396,191**	**2,904,394**	**8,427,848**	**5,889,032**	**2,538,815**
536	SG-P	145,454	65,079	80,375	229,835	57,364	172,471	181,443	32,087	149,356	76,661	44,499	32,162	64,900	48,912	15,988
536	SG-U	0	0	0	(12,019)	2,490	(14,509)	0	0	0	0	0	0	0	0	0
536 Total		**145,454**	**65,079**	**80,375**	**217,816**	**59,853**	**157,963**	**181,443**	**32,087**	**149,356**	**76,661**	**44,499**	**32,162**	**64,900**	**48,912**	**15,988**
537	SG-P	4,126,600	497,337	3,629,263	4,048,379	555,614	3,492,765	3,777,390	420,901	3,356,489	4,010,083	882,366	3,127,717	4,014,784	674,137	3,340,647
537	SG-U	299,853	71,675	228,178	255,609	36,405	219,203	300,014	21,462	278,552	338,205	45,626	292,579	383,891	71,413	312,478
537 Total		**4,426,454**	**569,012**	**3,857,442**	**4,303,987**	**592,019**	**3,711,968**	**4,077,404**	**442,363**	**3,635,040**	**4,348,287**	**927,992**	**3,420,296**	**4,398,675**	**745,550**	**3,653,125**
539	SG-P	11,200,520	4,938,101	6,262,419	13,445,698	4,858,364	8,587,334	11,392,110	4,167,009	7,225,101	11,036,608	6,742,971	4,293,637	12,375,612	6,040,991	6,334,621
539	SG-U	6,490,872	4,284,505	2,206,367	6,387,484	4,413,623	1,973,860	7,029,100	4,207,011	2,822,090	8,269,171	4,926,523	3,342,648	6,625,110	4,409,160	2,215,950
539 Total		**17,691,392**	**9,222,606**	**8,468,787**	**19,833,182**	**9,271,987**	**10,561,195**	**18,421,210**	**8,374,020**	**10,047,191**	**19,305,778**	**11,669,494**	**7,636,285**	**19,000,722**	**10,450,151**	**8,550,571**
540	SG-P	715,777	(11,509)	727,286	1,157,752	(8,191)	1,165,943	1,043,280	(7,466)	1,050,746	1,580,301	0	1,580,301	1,532,219	678	1,531,540
540	SG-U	10,136	0	10,136	53,512	0	53,512	9,490	0	9,490	69,343	0	69,343	62,191	0	62,191
540 Total		**725,913**	**(11,509)**	**737,422**	**1,211,264**	**(8,191)**	**1,219,454**	**1,052,770**	**(7,466)**	**1,060,236**	**1,649,644**	**0**	**1,649,644**	**1,594,410**	**678**	**1,593,731**
541	SG-P	409	0	409	485	80	405	388	0	388	400	0	400	388	0	388
541 Total		**409**	**0**	**409**	**485**	**80**	**405**	**388**	**0**	**388**	**400**	**0**	**400**	**388**	**0**	**388**
542	SG-P	594,569	419,571	174,998	737,400	376,589	360,811	860,332	497,559	362,773	977,819	490,858	486,961	707,774	375,170	332,604
542	SG-U	159,941	132,733	27,208	332,836	145,901	186,935	180,563	126,006	54,557	85,251	75,039	10,212	57,876	36,399	21,478
542 Total		**754,510**	**552,303**	**202,207**	**1,070,236**	**522,490**	**547,746**	**1,040,895**	**623,564**	**417,331**	**1,063,070**	**565,897**	**497,173**	**765,651**	**411,569**	**354,082**
543	SG-P	1,803,107	561,856	1,241,250	1,840,398	764,698	1,075,700	1,650,049	532,857	1,117,191	1,333,195	988,907	344,288	3,127,355	768,583	2,358,771
543	SG-U	506,746	321,263	185,483	318,432	178,636	139,796	409,121	250,583	158,539	530,731	426,590	104,141	580,643	397,596	183,047
543 Total		**2,309,853**	**883,119**	**1,426,734**	**2,158,830**	**943,334**	**1,215,495**	**2,059,170**	**783,440**	**1,275,730**	**1,863,926**	**1,415,497**	**448,429**	**3,707,998**	**1,166,179**	**2,541,819**
544	SG-P	1,927,770	1,443,210	484,559	1,863,582	1,159,448	704,133	1,680,304	1,107,020	573,284	1,347,689	1,111,976	235,713	1,967,499	1,698,621	268,878
544	SG-U	611,876	455,333	156,543	393,047	356,172	36,876	486,418	347,628	138,790	469,028	364,974	104,054	603,277	431,067	172,210
544 Total		**2,539,646**	**1,898,543**	**641,103**	**2,256,629**	**1,515,620**	**741,009**	**2,166,722**	**1,454,648**	**712,074**	**1,816,717**	**1,476,949**	**339,767**	**2,570,776**	**2,129,688**	**441,088**
545	SG-P	2,639,194	896,925	1,742,269	3,327,056	893,846	2,433,210	2,601,117	710,128	1,890,990	2,367,198	986,818	1,380,380	2,292,441	804,778	1,487,663
545	SG-U	694,043	293,283	400,760	960,208	290,491	669,716	753,523	206,621	546,902	695,082	197,313	497,769	646,292	128,764	517,528
545 Total		**3,333,237**	**1,190,208**	**2,143,028**	**4,287,264**	**1,184,338**	**3,102,927**	**3,354,640**	**916,749**	**2,437,891**	**3,062,280**	**1,184,131**	**1,878,149**	**2,938,733**	**933,542**	**2,005,191**
546	SG	435,666	0	435,666	389,693	(6,381)	396,074	371,158	72,522	298,636	392,875	37,726	355,150	335,152	7,247	327,905
546 Total		**435,666**	**0**	**435,666**	**389,693**	**(6,381)**	**396,074**	**371,158**	**72,522**	**298,636**	**392,875**	**37,726**	**355,150**	**335,152**	**7,247**	**327,905**

A2. O&M EXPENSE

PacifiCorp
Operating & Maintenance Expense
Figures in Actual Dollars

		2013			2014			2015			2016			2017		
FERC	**Alloc**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**
547	SE	319,498,142	0	319,498,142	372,980,868	0	372,980,868	331,910,478	0	331,910,478	266,113,614	0	266,113,614	232,242,399	0	232,242,399
547 Total		**319,498,142**	**0**	**319,498,142**	**372,980,868**	**0**	**372,980,868**	**331,910,478**	**0**	**331,910,478**	**266,113,614**	**0**	**266,113,614**	**232,242,399**	**0**	**232,242,399**
548	SG	15,409,956	4,827,421	10,582,535	15,144,729	4,055,299	11,089,430	17,439,923	5,120,040	12,319,882	18,796,330	7,508,519	11,287,811	16,604,694	6,336,777	10,267,916
548	OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
548 Total		**15,409,956**	**4,827,421**	**10,582,535**	**15,144,729**	**4,055,299**	**11,089,430**	**17,439,923**	**5,120,040**	**12,319,882**	**18,796,330**	**7,508,519**	**11,287,811**	**16,604,694**	**6,336,777**	**10,267,916**
549	OR	91,750	3,516	88,234	32,309	0	32,309	46,921	505	46,416	49,553	0	49,553	71,372	7,285	64,087
549	SG	10,215,467	3,078,016	7,137,451	9,625,275	3,075,859	6,549,416	8,007,966	3,457,113	4,550,853	6,580,484	4,235,465	2,345,019	5,332,218	3,833,983	1,498,235
549 Total		**10,307,217**	**3,081,532**	**7,225,685**	**9,657,584**	**3,075,859**	**6,581,725**	**8,054,888**	**3,457,618**	**4,597,269**	**6,630,037**	**4,235,465**	**2,394,572**	**5,403,590**	**3,841,268**	**1,562,323**
550	OR	253,037	0	253,037	469,383	0	469,383	469,383	0	469,383	469,383	0	469,383	(57,212)	0	(57,212)
550	SG	4,069,941	0	4,069,941	3,825,758	0	3,825,758	3,308,803	0	3,308,803	3,453,761	0	3,453,761	3,575,759	0	3,575,759
550 Total		**4,322,978**	**0**	**4,322,978**	**4,295,141**	**0**	**4,295,141**	**3,778,186**	**0**	**3,778,186**	**3,923,143**	**0**	**3,923,143**	**3,518,547**	**0**	**3,518,547**
552	SG	3,846,254	750,830	3,095,424	1,797,968	730,559	1,067,410	4,004,829	997,158	3,007,671	3,159,071	1,311,249	1,847,822	2,358,030	1,055,381	1,302,650
552 Total		**3,846,254**	**750,830**	**3,095,424**	**1,797,968**	**730,559**	**1,067,410**	**4,004,829**	**997,158**	**3,007,671**	**3,159,071**	**1,311,249**	**1,847,822**	**2,358,030**	**1,055,381**	**1,302,650**
553	SG	24,343,671	1,111,863	23,231,807	17,219,029	1,683,431	15,535,599	26,041,285	1,747,799	24,293,486	18,688,904	2,306,586	16,382,318	16,704,142	1,935,997	14,768,146
553 Total		**24,343,671**	**1,111,863**	**23,231,807**	**17,219,029**	**1,683,431**	**15,535,599**	**26,041,285**	**1,747,799**	**24,293,486**	**18,688,904**	**2,306,586**	**16,382,318**	**16,704,142**	**1,935,997**	**14,768,146**
554	SG	2,367,420	164,328	2,203,092	3,157,044	86,106	3,070,938	2,421,048	132,814	2,288,234	1,366,887	128,729	1,238,158	1,947,095	128,488	1,818,607
554 Total		**2,367,420**	**164,328**	**2,203,092**	**3,157,044**	**86,106**	**3,070,938**	**2,421,048**	**132,814**	**2,288,234**	**1,366,887**	**128,729**	**1,238,158**	**1,947,095**	**128,488**	**1,818,607**
555	IDU	(1,945,909)	0	(1,945,909)	0	0	0	0	0	0	0	0	0	0	0	0
555	OR	(10,491,418)	0	(10,491,418)	0	0	0	0	0	0	0	0	0	0	0	0
555	OTHER	129,397	0	129,397	552,425	0	552,425	258,435	0	258,435	35,242,994	0	35,242,994	72,682,139	0	72,682,139
555	SE	10,144,110	0	10,144,110	10,460,947	0	10,460,947	8,102,328	0	8,102,328	(6,870,895)	0	(6,870,895)	7,709,108	0	7,709,108
555	SG	610,826,953	0	610,826,953	647,411,591	0	647,411,591	594,966,716	0	594,966,716	590,141,367	0	590,141,367	527,831,891	0	527,831,891
555	UT	0	0	0	0	0	0	0	0	0	0	0	0	928,585	0	928,585
555	WA	(3,397,910)	0	(3,397,910)	0	0	0	0	0	0	0	0	0	0	0	0
555 Total		**605,265,224**	**0**	**605,265,224**	**658,424,963**	**0**	**658,424,963**	**603,327,479**	**0**	**603,327,479**	**618,513,466**	**0**	**618,513,466**	**609,151,722**	**0**	**609,151,722**
556	SG	1,480,389	985,130	495,259	1,360,745	962,235	398,510	1,342,978	1,025,388	317,590	1,298,366	1,156,545	141,821	1,665,664	1,186,661	479,003
556 Total		**1,480,389**	**985,130**	**495,259**	**1,360,745**	**962,235**	**398,510**	**1,342,978**	**1,025,388**	**317,590**	**1,298,366**	**1,156,545**	**141,821**	**1,665,664**	**1,186,661**	**479,003**
557	IDU	(32,973)	0	(32,973)	(32,973)	0	(32,973)	(32,973)	0	(32,973)	1,967,027	0	1,967,027	4,233,678	22,446	4,211,232
557	OR	(53,813)	0	(53,813)	(53,813)	0	(53,813)	642,270	0	642,270	1,221,427	0	1,221,427	177,791	0	177,791
557	SE	(4,294,012)	0	(4,294,012)	8,130	0	8,130	9,108	0	9,108	10,280	0	10,280	9,219	(2,308)	11,527
557	SG	61,781,049	36,222,348	25,558,702	63,430,591	37,948,289	25,482,302	51,556,019	37,219,529	14,336,490	41,508,900	36,470,739	5,038,161	34,739,769	30,417,782	4,321,987
557	SGCT	1,122,425	0	1,122,425	1,122,425	0	1,122,425	1,122,425	0	1,122,425	1,122,425	0	1,122,425	1,122,425	0	1,122,425
557	UT	0	0	0	0	0	0	0	0	0	0	0	0	22,813	0	22,813
557	WA	(97,006)	0	(97,006)	(97,006)	0	(97,006)	(97,006)	0	(97,006)	(97,006)	0	(97,006)	(97,006)	0	(97,006)
557	WYU	0	0	0	0	0	0	0	0	0	0	0	0	21,832	0	21,832
557 Total		**58,425,670**	**36,222,348**	**22,203,322**	**64,377,353**	**37,948,289**	**26,429,064**	**53,199,842**	**37,219,529**	**15,980,313**	**45,733,053**	**36,470,739**	**9,262,314**	**40,230,520**	**30,437,920**	**9,792,600**
560	SG	6,104,205	5,921,795	182,410	6,120,861	6,434,581	(313,720)	6,984,338	7,130,268	(145,930)	9,477,453	9,403,789	73,664	7,109,703	7,067,799	41,904
560	IDU	0	(54)	54	0	0	0	0	0	0	0	0	0	0	0	0
560 Total		**6,104,205**	**5,921,741**	**182,464**	**6,120,861**	**6,434,581**	**(313,720)**	**6,984,338**	**7,130,268**	**(145,930)**	**9,477,453**	**9,403,789**	**73,664**	**7,109,703**	**7,067,799**	**41,904**
561	SG	8,834,779	8,151,569	683,210	10,157,997	9,148,905	1,009,092	21,153,309	10,288,677	10,864,631	18,313,218	10,179,207	8,134,012	20,083,628	10,296,218	9,787,409
561 Total		**8,834,779**	**8,151,569**	**683,210**	**10,157,997**	**9,148,905**	**1,009,092**	**21,153,309**	**10,288,677**	**10,864,631**	**18,313,218**	**10,179,207**	**8,134,012**	**20,083,628**	**10,296,218**	**9,787,409**
562	SG	3,094,756	1,474,914	1,619,842	3,170,153	1,566,396	1,603,756	3,180,098	1,408,122	1,771,976	3,299,597	1,950,986	1,348,611	3,684,436	2,297,217	1,387,219
562 Total		**3,094,756**	**1,474,914**	**1,619,842**	**3,170,153**	**1,566,396**	**1,603,756**	**3,180,098**	**1,408,122**	**1,771,976**	**3,299,597**	**1,950,986**	**1,348,611**	**3,684,436**	**2,297,217**	**1,387,219**
563	SG	266,614	158,792	107,822	384,380	187,927	196,454	517,031	234,580	282,450	377,850	119,517	258,333	539,951	110,215	429,737
563 Total		**266,614**	**158,792**	**107,822**	**384,380**	**187,927**	**196,454**	**517,031**	**234,580**	**282,450**	**377,850**	**119,517**	**258,333**	**539,951**	**110,215**	**429,737**
565	SE	8,372,285	0	8,372,285	6,814,268	0	6,814,268	4,065,525	0	4,065,525	3,811,313	0	3,811,313	2,469,630	0	2,469,630
565	SG	128,047,451	0	128,047,451	141,338,184	0	141,338,184	141,146,802	0	141,146,802	139,352,646	0	139,352,646	128,845,503	0	128,845,503
565 Total		**136,419,735**	**0**	**136,419,735**	**148,152,452**	**0**	**148,152,452**	**145,212,327**	**0**	**145,212,327**	**143,163,960**	**0**	**143,163,960**	**131,315,133**	**0**	**131,315,133**
566	SG	4,429,788	394,438	4,035,350	4,114,483	140,733	3,973,750	3,158,299	153,615	3,004,684	3,506,078	113,682	3,392,396	2,838,808	53,651	2,785,157
566 Total		**4,429,788**	**394,438**	**4,035,350**	**4,114,483**	**140,733**	**3,973,750**	**3,158,299**	**153,615**	**3,004,684**	**3,506,078**	**113,682**	**3,392,396**	**2,838,808**	**53,651**	**2,785,157**
567	SG	2,043,030	146,052	1,896,977	2,310,250	150,270	2,159,980	2,019,241	172,713	1,846,528	2,401,728	332,049	2,069,679	2,204,130	213,135	1,990,995
567 Total		**2,043,030**	**146,052**	**1,896,977**	**2,310,250**	**150,270**	**2,159,980**	**2,019,241**	**172,713**	**1,846,528**	**2,401,728**	**332,049**	**2,069,679**	**2,204,130**	**213,135**	**1,990,995**
568	SG	2,229,348	1,971,046	258,303	1,327,054	1,301,106	25,948	1,430,253	1,481,353	(51,100)	994,320	1,035,922	(41,601)	1,114,048	1,127,175	(13,127)
568 Total		**2,229,348**	**1,971,046**	**258,303**	**1,327,054**	**1,301,106**	**25,948**	**1,430,253**	**1,481,353**	**(51,100)**	**994,320**	**1,035,922**	**(41,601)**	**1,114,048**	**1,127,175**	**(13,127)**
569	SG	4,336,151	2,269,092	2,067,059	4,207,198	2,093,088	2,114,110	4,121,088	1,994,965	2,126,122	4,301,622	2,852,416	1,449,207	5,283,183	3,369,431	1,913,753
569 Total		**4,336,151**	**2,269,092**	**2,067,059**	**4,207,198**	**2,093,088**	**2,114,110**	**4,121,088**	**1,994,965**	**2,126,122**	**4,301,622**	**2,852,416**	**1,449,207**	**5,283,183**	**3,369,431**	**1,913,753**
570	SG	11,718,590	7,639,807	4,078,782	9,204,109	4,971,270	4,232,839	7,595,050	2,729,906	4,865,144	9,976,876	7,552,330	2,424,546	12,394,024	8,054,320	4,339,704
570 Total		**11,718,590**	**7,639,807**	**4,078,782**	**9,204,109**	**4,971,270**	**4,232,839**	**7,595,050**	**2,729,906**	**4,865,144**	**9,976,876**	**7,552,330**	**2,424,546**	**12,394,024**	**8,054,320**	**4,339,704**
571	SG	19,264,119	(3,747,553)	23,011,672	16,813,917	(2,618,647)	19,432,564	16,681,304	(4,568,561)	21,249,865	17,026,216	3,721,100	13,305,117	16,408,388	3,567,764	12,840,624
571 Total		**19,264,119**	**(3,747,553)**	**23,011,672**	**16,813,917**	**(2,618,647)**	**19,432,564**	**16,681,304**	**(4,568,561)**	**21,249,865**	**17,026,216**	**3,721,100**	**13,305,117**	**16,408,388**	**3,567,764**	**12,840,624**

PacifiCorp
Operating & Maintenance Expense
Figures in Actual Dollars

		2013			2014			2015			2016			2017		
FERC	**Alloc**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**
572	SG	94,122	57,081	37,041	77,329	51,452	25,877	79,647	16,624	63,024	14,671	2,569	12,103	97,643	78,338	19,305
572 Total		**94,122**	**57,081**	**37,041**	**77,329**	**51,452**	**25,877**	**79,647**	**16,624**	**63,024**	**14,671**	**2,569**	**12,103**	**97,643**	**78,338**	**19,305**
573	SG	2,874,057	24,512	2,849,545	322,312	6,243	316,069	(1,241,269)	564	(1,241,833)	166,969	0	166,969	132,538	223	132,315
573 Total		**2,874,057**	**24,512**	**2,849,545**	**322,312**	**6,243**	**316,069**	**(1,241,269)**	**564**	**(1,241,833)**	**166,969**	**0**	**166,969**	**132,538**	**223**	**132,315**
580	CA	29,363	(823)	30,186	42,410	0	42,410	30,401	(8,297)	38,698	37,617	0	37,617	40,797	0	40,797
580	IDU	66,633	82,135	(15,502)	34,533	58,809	(24,275)	55,281	47,035	8,246	15,443	17,137	(1,694)	33,658	4,056	29,602
580	OR	365,112	350,024	15,087	381,801	193,954	187,847	119,617	213,837	(94,220)	334,457	249,982	84,474	280,488	223,216	57,272
580	SNPD	11,769,470	11,233,261	536,209	11,268,425	10,219,956	1,048,469	8,388,406	8,703,470	(315,064)	10,079,746	9,368,784	710,962	7,456,853	7,100,389	356,464
580	UT	526,606	446,922	79,684	595,100	472,864	122,236	884,140	655,476	228,664	698,438	644,855	53,583	623,145	551,958	71,186
580	WA	131,691	104,001	27,690	134,762	34,884	99,878	95,449	78,719	16,729	184,685	151,001	33,684	144,432	117,562	26,870
580	WYP	163,019	156,800	6,219	78,559	80,636	(2,078)	196,610	117,496	79,114	160,424	157,870	2,555	107,785	110,270	(2,485)
580	WYU	0	(579)	579	0	0	0	0	0	0	0	0	0	0	0	0
580 Total		**13,051,895**	**12,371,741**	**680,153**	**12,535,590**	**11,061,103**	**1,474,487**	**9,769,904**	**9,807,736**	**(37,833)**	**11,510,810**	**10,589,630**	**921,180**	**8,687,158**	**8,107,451**	**579,706**
581	OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
581	SNPD	12,451,020	12,208,791	242,229	11,985,598	11,635,303	350,295	11,960,608	10,887,343	1,073,265	12,115,334	12,572,122	(456,788)	11,079,649	10,842,815	236,834
581 Total		**12,451,020**	**12,208,791**	**242,229**	**11,985,598**	**11,635,303**	**350,295**	**11,960,608**	**10,887,343**	**1,073,265**	**12,115,334**	**12,572,122**	**(456,788)**	**11,079,649**	**10,842,815**	**236,834**
582	CA	83,229	56,829	26,400	84,663	56,083	28,579	102,524	44,398	58,127	55,562	26,471	29,092	54,258	6,609	47,649
582	IDU	396,283	201,004	195,279	400,705	202,584	198,121	288,552	159,015	129,538	423,459	245,863	177,596	382,241	183,578	198,663
582	OR	1,037,845	484,099	553,746	961,297	480,842	480,455	1,100,973	439,677	661,296	1,149,103	453,643	695,460	962,999	280,534	682,465
582	SNPD	37,808	30,493	7,315	44,316	35,116	9,200	25,315	19,967	5,348	2,606	1,656	950	9,290	7,227	2,063
582	UT	1,931,046	946,088	984,958	1,779,205	811,545	967,659	1,885,435	991,520	893,915	1,724,479	942,577	781,902	1,959,247	963,279	995,968
582	WA	282,723	175,652	107,071	253,008	127,413	125,594	271,061	106,821	164,240	156,185	73,623	82,562	285,810	134,360	151,450
582	WYP	584,466	337,675	246,791	735,409	444,214	291,195	976,349	671,447	304,902	871,145	584,734	286,411	787,508	391,882	395,626
582	WYU	0	0	0	0	0	0	0	0	0	(223)	(192)	(31)	0	0	0
582 Total		**4,353,400**	**2,231,840**	**2,121,560**	**4,258,602**	**2,157,798**	**2,100,804**	**4,650,210**	**2,432,844**	**2,217,366**	**4,382,316**	**2,328,374**	**2,053,942**	**4,441,351**	**1,967,469**	**2,473,883**
583	CA	210,036	173,529	36,507	253,136	215,269	37,867	171,562	140,637	30,925	182,608	153,153	29,455	135,767	106,915	28,851
583	IDU	206,740	180,651	26,089	318,226	262,625	55,601	291,931	242,756	49,175	383,679	324,985	58,695	355,461	271,145	84,316
583	OR	2,065,497	1,696,674	368,823	2,301,620	1,869,586	432,035	1,366,678	1,109,235	257,443	1,316,463	1,088,456	228,006	1,525,658	1,151,014	374,645
583	SNPD	19,473	16,067	3,407	26,445	21,248	5,197	5,294	4,380	914	3,321	2,716	605	163	156	7
583	UT	2,049,085	1,677,239	371,847	2,308,987	1,797,698	511,289	3,499,258	2,840,081	659,177	4,737,452	3,848,694	888,758	4,823,604	3,501,087	1,322,517
583	WA	317,415	258,694	58,721	417,670	339,785	77,885	321,686	261,509	60,177	267,892	226,829	41,063	258,009	202,383	55,626
583	WYP	427,327	315,393	111,934	333,506	251,243	82,264	372,549	252,273	120,276	479,676	324,028	155,648	262,069	170,289	91,780
583	WYU	69,487	56,377	13,109	161,032	132,252	28,780	140,093	102,919	37,174	127,056	89,696	37,360	140,521	80,435	60,086
583 Total		**5,365,060**	**4,374,623**	**990,437**	**6,120,622**	**4,889,705**	**1,230,917**	**6,169,050**	**4,953,789**	**1,215,261**	**7,498,148**	**6,058,557**	**1,439,590**	**7,501,252**	**5,483,424**	**2,017,829**
584	IDU	13	0	13	0	0	0	0	0	0	0	0	0	0	0	0
584	OR	0	0	0	0	0	0	149	0	149	489	0	489	276	0	276
584	SNPD	0	0	0	8,043	0	8,043	(8,043)	0	(8,043)	25,862	0	25,862	(19,683)	0	(19,683)
584	UT	197	0	197	547	0	547	32	0	32	333	0	333	461	0	461
584	WYP	0	0	0	7	0	7	0	0	0	0	0	0	124	0	124
584 Total		**210**	**0**	**210**	**8,597**	**0**	**8,597**	**(7,862)**	**0**	**(7,862)**	**26,684**	**0**	**26,684**	**(18,822)**	**0**	**(18,822)**
585	SNPD	215,765	223,830	(8,065)	239,492	235,760	3,732	207,814	212,143	(4,329)	223,849	234,543	(10,694)	210,528	208,259	2,268
585 Total		**215,765**	**223,830**	**(8,065)**	**239,492**	**235,760**	**3,732**	**207,814**	**212,143**	**(4,329)**	**223,849**	**234,543**	**(10,694)**	**210,528**	**208,259**	**2,268**
586	CA	248,965	209,156	39,809	225,300	183,197	42,103	200,546	168,595	31,951	240,920	242,719	(1,800)	227,560	175,762	51,798
586	IDU	328,648	274,329	54,319	415,466	340,357	75,110	391,887	326,938	64,949	459,718	418,625	41,093	437,289	350,074	87,215
586	OR	2,923,944	2,431,610	492,334	2,925,355	2,357,341	568,015	2,935,480	2,416,953	518,527	1,868,221	1,909,716	(41,494)	1,580,704	1,239,034	341,669
586	SNPD	489,923	341,747	148,176	443,172	275,996	167,176	462,030	314,303	147,727	142,628	70,463	72,165	3,658	630	3,029
586	UT	1,766,867	1,480,441	286,426	2,085,905	1,706,738	379,167	2,109,438	1,760,051	349,387	1,950,751	1,789,779	160,972	1,827,507	1,447,952	379,555
586	WA	632,347	527,558	104,789	426,878	345,277	81,601	444,693	359,812	84,880	560,217	485,989	74,228	475,700	369,955	105,745
586	WYP	577,551	481,003	96,547	544,963	441,822	103,141	500,906	411,172	89,733	576,215	564,471	11,744	787,137	621,056	166,080
586	WYU	88,984	74,912	14,072	113,158	93,426	19,733	139,238	118,142	21,096	100,412	90,590	9,822	183,591	144,839	38,751
586 Total		**7,057,228**	**5,820,756**	**1,236,472**	**7,180,198**	**5,744,153**	**1,436,045**	**7,184,217**	**5,875,967**	**1,308,250**	**5,899,081**	**5,572,351**	**326,729**	**5,523,146**	**4,349,303**	**1,173,843**
587	CA	500,421	423,370	77,051	556,044	459,522	96,522	485,042	409,259	75,783	478,021	402,861	75,160	503,612	392,874	110,738
587	IDU	734,112	596,073	138,039	520,755	428,964	91,791	499,012	411,442	87,569	681,577	587,386	94,190	956,855	758,417	198,438
587	OR	4,277,267	3,601,509	675,758	4,530,276	3,717,614	812,662	4,049,753	3,384,111	665,642	4,773,764	3,990,594	783,170	5,150,200	3,951,800	1,198,400
587	UT	4,503,466	3,758,185	745,281	3,384,134	2,738,288	645,846	3,379,428	2,784,212	595,216	4,484,369	3,859,026	625,342	4,982,249	3,810,598	1,171,651
587	WA	932,090	775,551	156,539	1,008,121	830,314	177,807	928,495	781,167	147,328	990,425	805,502	184,923	1,023,085	789,281	233,804
587	WYP	789,852	648,101	141,750	712,111	571,483	140,628	666,803	559,515	107,288	732,068	602,635	129,433	919,988	684,897	235,092
587	WYU	85,433	72,453	12,980	70,205	55,821	14,384	54,004	45,877	8,128	83,879	65,090	18,789	88,392	67,474	20,918
587 Total		**11,822,641**	**9,875,241**	**1,947,399**	**10,781,645**	**8,802,006**	**1,979,639**	**10,062,536**	**8,375,582**	**1,686,954**	**12,224,102**	**10,313,095**	**1,911,008**	**13,624,381**	**10,455,340**	**3,169,040**
588	CA	43,383	3,898	39,484	20,431	(73,609)	94,040	33,898	10,906	22,992	37,637	10,899	26,739	22,038	13,157	8,881

PacifiCorp
Operating & Maintenance Expense
Figures in Actual Dollars

		2013			2014			2015			2016			2017		
FERC	**Alloc**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**
588	IDU	63,922	21,717	42,206	(62,058)	(26,005)	(36,053)	13,094	(33,393)	46,487	15,179	(6,299)	21,478	24,958	(2,265)	27,222
588	OR	228,966	77,722	151,244	550,712	143,646	407,065	240,946	(2,222)	243,168	66,178	90,410	(24,232)	74,186	31,336	42,850
588	SNPD	3,529,938	3,563,474	(33,536)	4,990,584	4,664,542	326,042	4,990,670	2,641,416	2,349,255	3,164,702	5,496,335	(2,331,633)	1,614,103	3,807,159	(2,193,055)
588	UT	395,108	218,621	176,487	(200,024)	(120,913)	(79,111)	(233,448)	(211,524)	(21,924)	1,815,890	(117,586)	1,933,476	1,984,562	(121,448)	2,106,010
588	WA	34,673	9,607	25,066	80,893	34,939	45,954	7,319	3,016	4,303	(13,616)	(1,973)	(11,644)	(7,864)	11,223	(19,088)
588	WYP	177,480	133,677	43,802	(55,861)	33,515	(89,376)	(68,088)	5,490	(73,579)	(68,488)	1,540	(70,027)	(8,109)	(1,728)	(6,381)
588	WYU	(55,094)	(73,944)	18,850	(59,166)	(91,011)	31,845	(44,041)	(67,010)	22,970	(33,809)	(31,549)	(2,260)	(52,265)	(38,351)	(13,914)
588 Total		**4,418,376**	**3,954,772**	**463,604**	**5,265,510**	**4,565,104**	**700,406**	**4,940,352**	**2,346,680**	**2,593,672**	**4,983,673**	**5,441,776**	**(458,103)**	**3,651,609**	**3,699,083**	**(47,474)**
589	CA	87,043	6,790	80,253	94,960	2,918	92,042	(11,774)	3,865	(15,638)	58,624	6,375	52,250	99,390	7,574	91,817
589	IDU	21,659	1,975	19,685	54,970	1,955	53,015	45,678	17,740	27,938	20,699	3,862	16,838	29,281	8,979	20,302
589	OR	1,713,392	23,785	1,689,607	1,768,751	30,495	1,738,256	1,781,364	50,015	1,731,349	1,846,424	60,330	1,786,093	1,755,691	66,532	1,689,158
589	SNPD	29,417	0	29,417	16,662	0	16,662	18,941	0	18,941	16,166	0	16,166	7,053	0	7,053
589	UT	497,606	71,412	426,193	520,655	103,940	416,715	417,263	158,459	258,804	655,680	214,097	441,583	726,477	247,477	479,000
589	WA	99,956	5,125	94,831	101,091	1,296	99,795	107,455	4,776	102,678	132,525	16,067	116,458	109,020	5,370	103,651
589	WYP	1,062,597	80,952	981,645	507,776	74,292	433,484	425,105	82,335	342,770	550,105	104,508	445,597	532,957	130,400	402,557
589	WYU	103,765	2,832	100,933	83,321	4,736	78,585	92,025	10,767	81,257	88,645	5,809	82,836	85,878	6,546	79,332
589 Total		**3,615,435**	**192,872**	**3,422,563**	**3,148,187**	**219,632**	**2,928,554**	**2,876,058**	**327,958**	**2,548,100**	**3,368,868**	**411,047**	**2,957,821**	**3,345,748**	**472,878**	**2,872,870**
590	CA	37,155	28,408	8,747	51,345	38,945	12,399	68,212	52,720	15,491	107,298	97,996	9,302	72,555	59,130	13,425
590	IDU	71,469	60,445	11,024	146,793	121,102	25,691	164,214	138,033	26,181	181,492	181,265	228	155,884	141,179	14,705
590	OR	577,455	461,515	115,940	978,756	787,059	191,697	989,062	785,687	203,375	1,002,993	934,060	68,933	939,586	794,238	145,347
590	SNPD	3,389,113	4,026,873	(637,760)	3,339,903	4,067,243	(727,340)	2,171,829	2,877,468	(705,639)	2,363,468	2,297,982	65,486	2,270,073	2,326,010	(55,938)
590	UT	764,881	673,473	91,408	1,313,682	1,075,681	238,001	1,376,826	1,153,150	223,676	1,423,296	1,370,970	52,326	1,308,422	1,156,927	151,495
590	WA	140,735	112,864	27,871	133,265	105,040	28,225	158,585	123,788	34,797	163,778	152,266	11,513	143,792	123,248	20,544
590	WYP	159,405	131,655	27,750	442,196	354,401	87,795	530,377	432,607	97,769	589,727	535,993	53,735	539,596	462,592	77,004
590 Total		**5,140,214**	**5,495,234**	**(355,020)**	**6,405,939**	**6,549,471**	**(143,532)**	**5,459,104**	**5,563,452**	**(104,349)**	**5,832,053**	**5,570,531**	**261,523**	**5,429,907**	**5,063,325**	**366,582**
591	CA	20,194	0	20,194	69,352	0	69,352	53,485	0	53,485	36,313	0	36,313	51,760	0	51,760
591	IDU	35,925	0	35,925	91,993	0	91,993	95,267	0	95,267	88,262	0	88,262	72,773	0	72,773
591	OR	453,285	0	453,285	469,802	0	469,802	845,081	0	845,081	741,308	0	741,308	799,838	0	799,838
591	SNPD	102,417	0	102,417	137,381	0	137,381	110,069	0	110,069	73,530	0	73,530	159,732	0	159,732
591	UT	402,467	0	402,467	643,274	0	643,274	642,571	0	642,571	852,353	0	852,353	655,624	0	655,624
591	WA	103,751	0	103,751	74,158	0	74,158	232,965	0	232,965	134,704	0	134,704	135,434	0	135,434
591	WYP	150,486	0	150,486	233,658	0	233,658	278,439	0	278,439	305,926	0	305,926	231,029	0	231,029
591	WYU	36,973	0	36,973	54,245	0	54,245	74,611	0	74,611	47,756	0	47,756	56,426	0	56,426
591 Total		**1,305,498**	**0**	**1,305,498**	**1,773,863**	**0**	**1,773,863**	**2,332,489**	**0**	**2,332,489**	**2,280,153**	**0**	**2,280,153**	**2,162,616**	**0**	**2,162,616**
592	CA	356,865	175,674	181,190	461,796	114,625	347,170	489,972	315,979	173,992	405,819	312,702	93,117	480,289	323,404	156,885
592	IDU	760,568	554,080	206,487	822,597	343,370	479,226	631,852	301,326	330,526	491,039	416,558	74,481	533,527	409,439	124,089
592	MT	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0	0
592	OR	2,776,696	1,207,402	1,569,294	3,530,959	1,974,934	1,556,024	3,367,234	1,183,180	2,184,055	3,836,545	2,827,236	1,009,309	2,306,185	1,731,491	574,694
592	SNPD	1,641,855	1,739,716	(97,861)	2,034,888	2,027,657	7,231	1,827,643	1,791,202	36,441	1,576,414	1,389,416	186,998	1,780,004	1,596,586	183,418
592	UT	3,446,564	2,406,455	1,040,109	3,779,656	2,562,219	1,217,437	3,104,878	1,855,858	1,249,020	3,584,228	2,640,401	943,827	2,886,532	2,400,060	486,473
592	WA	404,166	214,599	189,567	833,732	492,163	341,569	625,293	175,746	449,547	479,977	349,999	129,977	536,145	358,184	177,961
592	WYP	1,419,160	870,811	548,350	1,640,645	1,016,348	624,297	1,184,342	211,458	972,884	1,053,181	754,796	298,385	946,879	643,923	302,956
592	WYU	0	(1,491)	1,491	0	(473)	473	0	(1,346)	1,346	(17,383)	0	(17,383)	(6,724)	0	(6,724)
592 Total		**10,805,874**	**7,167,245**	**3,638,628**	**13,104,271**	**8,530,845**	**4,573,427**	**11,231,213**	**5,833,402**	**5,397,811**	**11,409,819**	**8,691,108**	**2,718,711**	**9,462,837**	**7,463,086**	**1,999,751**
593	CA	8,175,101	2,540,284	5,634,817	6,968,831	1,351,134	5,617,697	6,380,355	1,427,483	4,952,873	6,353,261	2,968,628	3,384,633	8,349,589	3,617,938	4,731,650
593	IDU	4,388,011	1,717,580	2,670,431	5,461,325	1,943,936	3,517,389	5,104,511	1,202,919	3,901,592	5,070,796	4,129,722	941,075	4,087,143	3,576,151	510,992
593	MT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
593	OR	31,848,399	7,277,161	24,571,238	30,880,061	6,143,426	24,736,635	35,558,044	4,293,955	31,264,089	31,168,030	18,658,475	12,509,556	27,199,526	17,109,428	10,090,099
593	SNPD	1,419,278	403,906	1,015,372	1,513,530	394,357	1,119,173	1,835,945	574,063	1,261,882	1,681,503	714,592	966,910	1,547,140	674,693	872,446
593	UT	31,734,006	8,362,156	23,371,849	33,950,712	6,003,046	27,947,667	33,790,248	3,025,056	30,765,192	31,685,708	22,537,695	9,148,013	28,799,678	19,359,656	9,440,022
593	WA	4,703,292	1,015,502	3,687,790	4,452,007	1,184,875	3,267,133	3,864,948	290,955	3,573,993	4,404,425	3,119,544	1,284,881	4,275,254	2,580,547	1,694,707
593	WYP	6,575,324	1,452,878	5,122,446	6,986,610	2,013,148	4,973,462	7,246,978	729,884	6,517,095	7,144,442	5,951,125	1,193,317	6,609,482	5,812,034	797,448
593	WYU	1,088,757	(29,301)	1,118,057	1,233,054	249,863	983,191	968,700	176,104	792,596	1,369,511	749,473	620,038	1,029,146	572,846	456,300
593 Total		**89,932,166**	**22,740,167**	**67,192,000**	**91,446,130**	**19,283,785**	**72,162,345**	**94,749,728**	**11,720,417**	**83,029,311**	**88,877,676**	**58,829,254**	**30,048,422**	**81,896,958**	**53,303,293**	**28,593,665**
594	CA	393,960	293,715	100,245	559,036	413,208	145,828	629,624	490,114	139,510	734,167	577,318	156,849	482,510	339,211	143,299
594	IDU	648,173	381,426	266,747	671,053	324,302	346,751	600,758	349,341	251,417	717,670	390,201	327,469	783,251	417,239	366,012
594	OR	5,608,903	3,400,003	2,208,900	6,033,080	3,482,561	2,550,519	5,858,704	3,693,897	2,164,807	6,467,943	3,781,958	2,685,985	6,733,668	3,456,922	3,276,745
594	SNPD	54,630	41,807	12,823	14,411	12,225	2,186	5,414	4,521	892	9,606	6,800	2,806	26,198	17,406	8,792
594	UT	10,891,353	6,965,887	3,925,466	11,431,020	6,543,843	4,887,177	11,690,202	7,039,086	4,651,117	13,438,446	7,947,165	5,491,281	14,687,740	7,299,611	7,388,129
594	WA	974,029	601,214	372,815	927,388	611,433	315,955	1,112,697	781,943	330,754	1,348,554	893,508	455,047	1,266,092	788,429	477,663

PacifiCorp
Operating & Maintenance Expense
Figures in Actual Dollars

		2013			2014			2015			2016			2017		
FERC	**Alloc**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**
594	WYP	1,754,709	706,167	1,048,541	1,708,450	684,246	1,024,204	1,530,904	628,266	902,638	1,698,515	697,828	1,000,687	1,827,860	737,124	1,090,737
594	WYU	205,631	68,251	137,380	252,224	72,804	179,420	226,074	108,714	117,360	250,292	119,182	131,110	334,414	147,466	186,949
594 Total		**20,531,388**	**12,458,471**	**8,072,917**	**21,596,664**	**12,144,622**	**9,452,042**	**21,654,377**	**13,095,883**	**8,558,495**	**24,665,193**	**14,413,959**	**10,251,234**	**26,141,734**	**13,203,407**	**12,938,326**
595	OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
595	SNPD	974,120	763,657	210,464	974,828	793,571	181,258	956,071	808,924	147,147	937,520	870,355	67,166	1,006,912	869,663	137,249
595	WYP	47,838	25,264	22,574	0	0	0	0	0	0	0	0	0	0	0	0
595 Total		**1,021,958**	**788,920**	**233,038**	**974,828**	**793,571**	**181,258**	**956,071**	**808,924**	**147,147**	**937,520**	**870,355**	**67,166**	**1,006,912**	**869,663**	**137,249**
596	CA	98,486	76,210	22,276	102,154	81,899	20,255	70,129	55,786	14,344	68,727	55,749	12,978	92,317	71,522	20,795
596	IDU	167,219	137,212	30,007	155,113	122,259	32,854	138,021	115,758	22,262	142,027	117,839	24,188	119,063	91,707	27,356
596	OR	1,049,511	807,596	241,914	1,019,699	768,465	251,234	911,868	706,402	205,466	885,589	699,257	186,332	958,502	690,361	268,141
596	UT	1,694,292	343,152	1,351,140	1,558,270	291,056	1,267,214	1,726,591	308,712	1,417,879	1,559,816	312,549	1,247,267	1,348,798	263,900	1,084,898
596	WA	190,294	150,242	40,051	210,453	165,891	44,562	171,085	141,088	29,997	166,193	140,408	25,785	164,683	124,800	39,883
596	WYP	340,654	263,900	76,755	307,630	221,553	86,077	253,151	187,377	65,774	292,806	223,477	69,329	281,760	186,757	95,003
596	WYU	96,077	44,836	51,241	105,351	38,757	66,594	83,655	31,208	52,447	93,721	35,209	58,512	98,178	35,435	62,743
596 Total		**3,636,532**	**1,823,148**	**1,813,384**	**3,458,670**	**1,689,881**	**1,768,790**	**3,354,499**	**1,546,332**	**1,808,167**	**3,208,879**	**1,584,489**	**1,624,391**	**3,063,300**	**1,464,482**	**1,598,819**
597	CA	47,759	39,589	8,170	43,563	31,514	12,049	46,484	34,577	11,906	16,517	25,548	(9,031)	7,536	5,890	1,646
597	IDU	364,556	306,671	57,885	360,480	283,514	76,966	291,903	231,344	60,559	170,661	153,968	16,693	51,977	41,860	10,117
597	OR	1,083,758	904,767	178,991	1,212,527	965,633	246,894	1,237,536	1,005,326	232,210	579,498	571,447	8,051	148,647	114,743	33,904
597	SNPD	1,769,438	1,697,025	72,413	1,788,024	1,664,587	123,436	1,255,166	1,238,707	16,459	(341,492)	(198,166)	(143,326)	(377,796)	(192,094)	(185,703)
597	UT	2,676,852	2,214,203	462,649	2,080,219	1,795,875	284,344	2,054,488	1,821,455	233,033	768,205	733,274	34,931	228,633	140,656	87,976
597	WA	349,244	280,437	68,807	331,645	258,553	73,092	310,675	247,924	62,751	237,448	186,540	50,908	21,628	13,827	7,801
597	WYP	367,486	306,890	60,596	466,029	379,664	86,365	483,478	399,580	83,898	154,076	195,784	(41,709)	24,935	19,710	5,225
597	WYU	109,932	92,749	17,183	130,285	107,556	22,728	127,782	108,568	19,214	50,173	46,302	3,871	9,517	7,676	1,841
597 Total		**6,769,024**	**5,842,330**	**926,694**	**6,412,772**	**5,486,897**	**925,875**	**5,807,510**	**5,087,480**	**720,029**	**1,635,087**	**1,714,699**	**(79,611)**	**115,077**	**152,269**	**(37,192)**
598	CA	151,826	15,177	136,649	64,321	16,775	47,546	131,655	11,481	120,174	45,545	13,656	31,889	42,865	4,169	38,696
598	IDU	51,690	0	51,690	39,342	0	39,342	39,891	0	39,891	48,754	0	48,754	45,096	0	45,096
598	OR	200,309	66,615	133,694	175,272	71,330	103,942	404,312	61,415	342,898	447,930	74,151	373,779	208,206	63,021	145,185
598	SNPD	991,420	1,446,626	(455,206)	266,216	1,014,741	(748,525)	1,846,748	1,261,372	585,377	3,555,178	1,457,684	2,097,494	6,397,012	1,949,716	4,447,296
598	UT	1,080,314	2,890	1,077,424	888,289	150	888,139	926,291	0	926,291	761,468	322	761,147	750,104	526	749,578
598	WA	42,748	16,151	26,597	71,485	14,268	57,217	148,621	14,604	134,017	140,418	17,906	122,511	132,196	11,289	120,907
598	WYP	433,884	0	433,884	365,854	0	365,854	378,258	0	378,258	430,248	0	430,248	246,838	0	246,838
598	WYU	1,645	0	1,645	0	0	0	0	0	0	0	0	0	143	0	143
598 Total		**2,953,836**	**1,547,459**	**1,406,377**	**1,870,780**	**1,117,264**	**753,516**	**3,875,777**	**1,348,872**	**2,526,906**	**5,429,540**	**1,563,719**	**3,865,821**	**7,822,460**	**2,028,722**	**5,793,739**
901	CN	2,410,149	1,985,348	424,801	2,514,036	1,980,027	534,009	2,229,157	1,641,461	587,695	2,066,416	1,682,814	383,603	2,288,374	1,936,911	351,463
901	IDU	485	0	485	98	81	17	0	0	0	196	168	28	0	0	0
901	OR	0	(93,043)	93,043	0	(93,716)	93,716	0	0	0	0	0	0	0	0	0
901	UT	0	0	0	0	0	0	0	0	0	(1,389)	0	(1,389)	0	0	0
901	WYP	1,659	0	1,659	1,771	0	1,771	1,689	0	1,689	1,081	0	1,081	(6)	0	(6)
901 Total		**2,412,293**	**1,892,305**	**519,988**	**2,515,904**	**1,886,391**	**629,513**	**2,230,845**	**1,641,461**	**589,384**	**2,066,305**	**1,682,982**	**383,323**	**2,288,367**	**1,936,911**	**351,457**
902	CA	862,993	730,329	132,664	890,757	734,888	155,869	992,366	842,444	149,922	801,292	794,718	6,574	889,481	658,559	230,923
902	CN	2,130,587	1,814,849	315,738	1,991,304	1,673,420	317,883	1,807,568	1,492,250	315,318	993,890	983,442	10,448	748,132	638,908	109,225
902	IDU	1,639,658	1,318,465	321,193	1,499,509	1,250,762	248,747	1,544,266	1,286,188	258,079	1,682,747	1,399,098	283,649	2,025,394	1,585,992	439,402
902	OR	9,290,765	7,697,229	1,593,536	8,587,688	7,487,753	1,099,935	7,986,720	6,922,398	1,064,323	9,522,774	7,407,744	2,115,029	9,994,043	7,217,046	2,776,997
902	UT	3,949,704	3,245,088	704,616	3,707,027	3,212,789	494,239	2,897,646	2,307,245	590,401	4,011,847	3,129,721	882,126	3,332,906	2,458,797	874,109
902	WA	785,698	687,716	97,982	767,438	725,616	41,822	624,021	609,879	14,142	672,275	534,770	137,505	588,868	442,907	145,962
902	WYP	1,513,896	1,120,288	393,608	1,177,568	1,073,755	103,813	550,353	491,639	58,714	1,115,671	643,699	471,972	1,138,701	811,241	327,460
902	WYU	173,648	118,132	55,516	82,034	47,769	34,266	109,864	72,437	37,427	172,195	143,494	28,701	212,409	161,058	51,351
902 Total		**20,346,950**	**16,732,095**	**3,614,854**	**18,703,325**	**16,206,752**	**2,496,573**	**16,512,805**	**14,024,478**	**2,488,326**	**18,972,691**	**15,036,687**	**3,936,004**	**18,929,935**	**13,974,508**	**4,955,427**
903	CA	264,298	205,389	58,909	292,025	219,659	72,366	251,295	198,419	52,877	254,653	235,387	19,266	203,778	146,614	57,164
903	CN	44,590,290	31,636,374	12,953,916	45,211,036	31,495,541	13,715,495	44,434,367	30,433,784	14,000,583	43,164,841	30,413,678	12,751,163	40,767,112	26,497,690	14,269,422
903	IDU	404,232	294,680	109,552	402,245	282,316	119,930	377,473	279,787	97,686	320,447	238,966	81,482	339,044	216,479	122,565
903	OR	2,322,254	1,583,995	738,259	2,615,127	1,811,760	803,367	2,648,320	1,736,873	911,446	2,240,939	1,790,787	450,153	2,235,335	1,475,903	759,432
903	UT	3,749,326	2,649,038	1,100,288	3,760,679	2,619,784	1,140,894	3,583,869	2,756,286	827,583	2,849,390	2,309,378	540,012	3,177,263	2,294,662	882,601
903	WA	612,272	428,679	183,593	696,268	496,199	200,069	614,191	442,303	171,887	561,336	408,219	153,117	498,232	320,555	177,677
903	WYP	473,673	392,364	81,309	624,142	511,634	112,508	800,199	669,644	130,555	600,615	539,390	61,225	418,038	302,176	115,862
903	WYU	103,379	84,762	18,617	157,561	127,489	30,072	170,822	134,884	35,938	110,207	97,852	12,354	87,585	64,835	22,750
903 Total		**52,519,724**	**37,275,282**	**15,244,442**	**53,759,083**	**37,564,382**	**16,194,702**	**52,880,535**	**36,651,980**	**16,228,555**	**50,102,429**	**36,033,656**	**14,068,772**	**47,726,385**	**31,318,912**	**16,407,473**
904	CA	547,394	0	547,394	450,697	0	450,697	340,611	0	340,611	407,211	0	407,211	647,864	0	647,864
904	CN	13,604	0	13,604	33,838	0	33,838	22,867	0	22,867	560,249	0	560,249	140,462	0	140,462
904	IDU	415,817	0	415,817	1,442,430	0	1,442,430	354,144	0	354,144	306,855	0	306,855	400,873	0	400,873

PacifiCorp
Operating & Maintenance Expense
Figures in Actual Dollars

		2013			2014			2015			2016			2017		
FERC	**Alloc**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**
904	OR	5,230,390	0	5,230,390	5,480,124	0	5,480,124	3,630,736	0	3,630,736	4,091,980	0	4,091,980	5,980,306	0	5,980,306
904	UT	3,772,375	0	3,772,375	3,653,346	0	3,653,346	3,168,180	0	3,168,180	3,941,995	0	3,941,995	4,614,296	0	4,614,296
904	WA	1,621,505	0	1,621,505	1,452,188	0	1,452,188	1,333,324	0	1,333,324	1,556,484	0	1,556,484	1,685,839	0	1,685,839
904	WYP	562,227	0	562,227	906,937	0	906,937	598,561	0	598,561	1,542,706	0	1,542,706	973,603	0	973,603
904 Total		**12,163,312**	**0**	**12,163,312**	**13,419,559**	**0**	**13,419,559**	**9,448,423**	**0**	**9,448,423**	**12,407,481**	**0**	**12,407,481**	**14,443,242**	**0**	**14,443,242**
905	CN	108,524	90,457	18,067	138,463	49,477	88,985	104,332	73,674	30,659	35,706	0	35,706	21,078	0	21,078
905	OR	1,605	128	1,477	22	18	4	571	485	86	0	0	0	0	0	0
905	UT	0	0	0	0	0	0	0	0	0	99,732	0	99,732	2,678,372	0	2,678,372
905 Total		**110,128**	**90,585**	**19,543**	**138,484**	**49,495**	**88,989**	**104,903**	**74,159**	**30,744**	**135,438**	**0**	**135,438**	**2,699,450**	**0**	**2,699,450**
907	CN	310,913	296,538	14,375	249,127	223,162	25,964	219,073	213,783	5,290	268,667	308,834	(40,167)	280,818	269,054	11,765
907 Total		**310,913**	**296,538**	**14,375**	**249,127**	**223,162**	**25,964**	**219,073**	**213,783**	**5,290**	**268,667**	**308,834**	**(40,167)**	**280,818**	**269,054**	**11,765**
908	CA	(77,795)	50,314	(128,109)	171,964	48,957	123,007	61,919	52,704	9,215	110,516	43,087	67,428	91,945	67,242	24,704
908	CN	1,274,016	1,419,338	(145,322)	1,295,610	1,515,982	(220,373)	1,474,805	1,495,103	(20,298)	1,403,774	1,413,629	(9,855)	1,728,113	1,739,814	(11,700)
908	IDU	820,090	461,980	358,110	710,066	331,834	378,231	575,142	355,365	219,776	560,639	400,072	160,567	265,108	186,577	78,531
908	OR	1,987,243	1,810,067	177,176	1,858,570	1,739,193	119,378	1,789,811	1,679,460	110,351	2,047,433	2,049,676	(2,243)	2,045,921	1,989,737	56,183
908	OTHER	97,195,971	56,179	97,139,791	119,077,174	58,278	119,018,896	121,007,128	54,426	120,952,703	129,715,169	43,799	129,671,371	113,096,695	46,712	113,049,983
908	UT	3,008,740	2,605,044	403,696	2,855,795	2,617,093	238,701	2,495,302	2,385,042	110,261	2,274,607	2,420,045	(145,438)	2,344,523	2,255,726	88,797
908	WA	574,453	574,582	(129)	429,028	359,410	69,618	389,422	351,195	38,227	375,565	366,936	8,629	305,869	321,073	(15,204)
908	WYP	1,227,571	1,092,769	134,802	1,448,817	1,208,003	240,813	1,260,267	1,191,315	68,952	1,109,329	1,083,690	25,639	959,731	908,167	51,563
908 Total		**106,010,288**	**8,070,273**	**97,940,015**	**127,847,023**	**7,878,751**	**119,968,272**	**129,053,797**	**7,564,610**	**121,489,187**	**137,597,032**	**7,820,936**	**129,776,096**	**120,837,905**	**7,515,048**	**113,322,857**
909	CA	79,093	0	79,093	93,569	0	93,569	115,888	0	115,888	60,947	0	60,947	46,335	0	46,335
909	CN	1,625,672	656,032	969,640	1,987,768	769,634	1,218,134	2,050,812	865,229	1,185,583	1,717,314	868,831	848,483	1,423,634	613,188	810,447
909	IDU	40,825	0	40,825	62,652	0	62,652	68,599	0	68,599	54,420	0	54,420	45,928	0	45,928
909	OR	422,824	0	422,824	497,968	0	497,968	527,454	0	527,454	459,316	0	459,316	310,701	3,069	307,633
909	UT	390,190	62	390,128	613,929	0	613,929	453,504	0	453,504	372,645	0	372,645	689,914	0	689,914
909	WA	71,168	0	71,168	114,064	0	114,064	109,129	0	109,129	94,312	0	94,312	78,904	0	78,904
909	WYP	190,509	0	190,509	198,252	0	198,252	256,346	0	256,346	183,839	0	183,839	133,406	0	133,406
909	WYU	0	0	0	0	0	0	2,023	0	2,023	8	0	8	38	0	38
909 Total		**2,820,280**	**656,094**	**2,164,186**	**3,568,201**	**769,634**	**2,798,567**	**3,583,755**	**865,229**	**2,718,526**	**2,942,803**	**868,831**	**2,073,971**	**2,728,860**	**616,256**	**2,112,603**
910	CN	195,295	979	194,316	112,698	80	112,618	68,724	0	68,724	25,107	11,105	14,002	31,518	69	31,448
910	OR	0	0	0	11	0	11	0	0	0	0	0	0	0	0	0
910	WYP	0	0	0	86	0	86	(446)	0	(446)	0	0	0	0	0	0
910 Total		**195,295**	**979**	**194,316**	**112,795**	**80**	**112,715**	**68,279**	**0**	**68,279**	**25,107**	**11,105**	**14,002**	**31,518**	**69**	**31,448**
920	CA	(74,432)	0	(74,432)	(74,432)	(148,865)	74,432	(74,432)	0	(74,432)	(74,432)	0	(74,432)	(37,216)	0	(37,216)
920	IDU	0	0	0	0	0	0	0	0	0	0	0	0	(291,790)	0	(291,790)
920	OR	(846,920)	1	(846,921)	(821,599)	(1,643,198)	821,599	(821,598)	1	(821,599)	(821,599)	0	(821,599)	(410,799)	0	(410,800)
920	SO	75,393,646	77,330,787	(1,937,141)	77,007,679	79,011,673	(2,003,994)	78,106,490	80,520,197	(2,413,707)	75,314,970	81,368,415	(6,053,446)	70,776,966	71,380,325	(603,360)
920	UT	561,824	(0)	561,824	561,826	1,123,650	(561,824)	561,824	(0)	561,824	558,809	(4,301)	563,109	280,912	0	280,912
920	WA	(508,981)	0	(508,981)	11	11	0	(1)	(1)	0	12	0	12	2	0	2
920	WYP	0	0	0	0	0	0	0	0	0	198,783	0	198,783	198,783	0	198,783
920 Total		**74,525,136**	**77,330,788**	**(2,805,652)**	**76,673,486**	**78,343,272**	**(1,669,787)**	**77,772,283**	**80,520,197**	**(2,747,914)**	**75,176,542**	**81,364,115**	**(6,187,572)**	**70,516,857**	**71,380,326**	**(863,469)**
921	CA	3,699	0	3,699	1,603	0	1,603	3,472	0	3,472	4,675	0	4,675	7,196	0	7,196
921	CN	197,359	0	197,359	147,918	0	147,918	94,844	0	94,844	82,972	0	82,972	90,580	0	90,580
921	IDU	26,712	0	26,712	28,390	0	28,390	31,843	0	31,843	32,503	0	32,503	34,970	0	34,970
921	OR	46,605	0	46,605	31,738	0	31,738	13,567	0	13,567	65,882	0	65,882	100,080	0	100,080
921	SO	7,702,810	(275,431)	7,978,241	8,595,325	(282,765)	8,878,090	7,937,330	(229,573)	8,166,903	8,162,949	3,024,830	5,138,118	8,113,582	2,077,867	6,035,716
921	UT	121,068	0	121,068	134,413	0	134,413	134,269	0	134,269	137,203	0	137,203	132,863	0	132,863
921	WA	6,950	0	6,950	3,543	0	3,543	7,424	0	7,424	8,088	0	8,088	14,695	0	14,695
921	WYP	44,124	0	44,124	40,411	0	40,411	49,843	0	49,843	53,730	0	53,730	50,337	0	50,337
921	WYU	9,629	0	9,629	9,293	0	9,293	10,320	0	10,320	13,280	0	13,280	14,869	0	14,869
921 Total		**8,158,956**	**(275,431)**	**8,434,386**	**8,992,633**	**(282,765)**	**9,275,398**	**8,282,912**	**(229,573)**	**8,512,485**	**8,561,281**	**3,024,830**	**5,536,451**	**8,559,174**	**2,077,867**	**6,481,307**
922	SO	(27,706,533)	22,290,191	(49,996,724)	(31,424,919)	13,536,138	(44,961,057)	(35,705,780)	19,807,637	(55,513,417)	(36,062,112)	(33,757,515)	(2,304,597)	(31,976,944)	(23,329,470)	(8,647,473)
922 Total		**(27,706,533)**	**22,290,191**	**(49,996,724)**	**(31,424,919)**	**13,536,138**	**(44,961,057)**	**(35,705,780)**	**19,807,637**	**(55,513,417)**	**(36,062,112)**	**(33,757,515)**	**(2,304,597)**	**(31,976,944)**	**(23,329,470)**	**(8,647,473)**
923	CA	497,555	0	497,555	613,995	0	613,995	8,214	0	8,214	(7,070)	0	(7,070)	(6,495)	0	(6,495)
923	IDU	99	0	99	56	0	56	475	0	475	3,274	0	3,274	5,628	0	5,628
923	OR	92,262	0	92,262	160,653	0	160,653	(46,696)	0	(46,696)	240,842	0	240,842	461,636	0	461,636
923	SO	13,542,821	0	13,542,821	14,239,768	0	14,239,768	15,779,380	0	15,779,380	15,890,300	0	15,890,300	16,483,098	0	16,483,098
923	UT	65,873	0	65,873	905	0	905	(613)	0	(613)	126,194	0	126,194	1,654,158	0	1,654,158
923	WA	15,638	0	15,638	226,951	0	226,951	146,978	0	146,978	139,532	0	139,532	65,248	0	65,248
923	WYP	1,720	0	1,720	326	0	326	426	0	426	562	0	562	59,767	0	59,767

PacifiCorp
Operating & Maintenance Expense
Figures in Actual Dollars

		2013			2014			2015			2016			2017		
FERC	**Alloc**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**	**Total O&M**	**Labor**	**Non-Labor**
923	WYU	492	0	492	197	0	197	0	0	0	232	0	232	287	0	287
923 Total		**14,216,459**	**0**	**14,216,459**	**15,242,852**	**0**	**15,242,852**	**15,888,163**	**0**	**15,888,163**	**16,393,865**	**0**	**16,393,865**	**18,723,328**	**0**	**18,723,328**
924	CA	0	0	0	0	0	0	0	0	0	(452,792)	0	(452,792)	447,290	0	447,290
924	IDU	113,544	0	113,544	67,054	0	67,054	112,320	0	112,320	113,544	0	113,544	54,700	0	54,700
924	OR	5,138,991	0	5,138,991	5,533,944	0	5,533,944	6,935,663	0	6,935,663	6,557,395	0	6,557,395	6,437,300	0	6,437,300
924	SO	7,196,455	0	7,196,455	7,287,274	0	7,287,274	6,698,214	0	6,698,214	6,374,253	0	6,374,253	5,799,349	0	5,799,349
924	UT	2,152,236	0	2,152,236	1,812,542	0	1,812,542	2,143,512	0	2,143,512	2,152,236	0	2,152,236	1,707,054	0	1,707,054
924	WYP	349,810	0	349,810	225,887	0	225,887	346,627	0	346,627	349,810	0	349,810	194,847	0	194,847
924 Total		**14,951,035**	**0**	**14,951,035**	**14,926,702**	**0**	**14,926,702**	**16,236,336**	**0**	**16,236,336**	**15,094,446**	**0**	**15,094,446**	**14,640,540**	**0**	**14,640,540**
925	OR	(890,359)	0	(890,359)	514,846	0	514,846	3,058,713	0	3,058,713	3,113,530	0	3,113,530	2,773,569	0	2,773,569
925	SO	56,308,757	0	56,308,757	(12,766,686)	0	(12,766,686)	8,997,840	89,032	8,908,809	(5,680,564)	173,904	(5,854,468)	8,345,813	210,128	8,135,685
925 Total		**55,418,398**	**0**	**55,418,398**	**(12,251,840)**	**0**	**(12,251,840)**	**12,056,554**	**89,032**	**11,967,522**	**(2,567,034)**	**173,904**	**(2,740,938)**	**11,119,383**	**210,128**	**10,909,255**
926	CA	0	0	0	0	0	0	0	0	0	0	0	0	(37,216)	0	(37,216)
926	OR	0	0	0	0	0	0	0	0	0	0	0	0	(410,799)	0	(410,799)
926	SO	0	0	0	0	0	0	0	0	0	0	0	0	48,134,354	0	48,134,354
926	UT	0	0	0	0	0	0	0	0	0	0	0	0	280,912	0	280,912
926	WYP	0	0	0	0	0	0	0	0	0	0	0	0	165,416	0	165,416
926 Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**48,132,667**	**0**	**48,132,667**
928	CA	275,773	67,691	208,082	928,421	48,539	879,882	344,116	35,425	308,692	254,303	8,040	246,262	193,279	16,543	176,737
928	IDU	828,540	180,637	647,903	737,740	80,443	657,296	859,747	70,327	789,420	771,286	50,811	720,475	578,652	37,841	540,810
928	OR	4,718,718	832,635	3,886,083	3,955,872	243,078	3,712,795	4,017,440	159,625	3,857,815	5,036,396	176,615	4,859,781	5,834,125	183,212	5,650,913
928	SE	0	0	0	0	0	0	0	0	0	506,067	0	506,067	196,633	0	196,633
928	SG	5,163,588	0	5,163,588	4,153,527	0	4,153,527	3,722,149	0	3,722,149	4,070,919	0	4,070,919	4,220,965	0	4,220,965
928	SO	1,487,926	576,293	911,632	3,101,532	580,940	2,520,593	2,332,726	672,163	1,660,563	2,979,347	362,791	2,616,556	2,440,313	806,967	1,633,346
928	UT	5,701,659	801,900	4,899,760	6,973,705	1,245,540	5,728,166	6,668,965	587,122	6,081,843	5,597,358	214,972	5,382,386	7,041,421	306,064	6,735,357
928	WA	2,106,982	706,379	1,400,603	2,419,050	543,510	1,875,540	1,935,298	412,137	1,523,161	1,512,540	400,329	1,112,211	1,267,238	38,303	1,228,936
928	WYP	1,654,515	157,284	1,497,231	2,309,697	404,237	1,905,460	3,034,052	933,270	2,100,782	2,852,886	442,450	2,410,436	1,705,929	97,079	1,608,850
928 Total		**21,937,701**	**3,322,819**	**18,614,882**	**24,579,544**	**3,146,285**	**21,433,259**	**22,914,494**	**2,870,070**	**20,044,425**	**23,581,101**	**1,656,008**	**21,925,093**	**23,478,556**	**1,486,008**	**21,992,548**
929	SO	(3,643,272)	(865,373)	(2,777,899)	(4,729,563)	(1,422,219)	(3,307,345)	(7,581,709)	(1,756,102)	(5,825,607)	(4,465,108)	(3,454,075)	(1,011,033)	(52,473,510)	(2,515,053)	(49,958,457)
929	UT	0	2,469	(2,469)	0	0	0	0	0	0	0	0	0	0	0	0
929 Total		**(3,643,272)**	**(862,905)**	**(2,780,367)**	**(4,729,563)**	**(1,422,219)**	**(3,307,345)**	**(7,581,709)**	**(1,756,102)**	**(5,825,607)**	**(4,465,108)**	**(3,454,075)**	**(1,011,033)**	**(52,473,510)**	**(2,515,053)**	**(49,958,457)**
930	CA	250	0	250	5,500	0	5,500	5,750	0	5,750	5,925	0	5,925	3,250	0	3,250
930	IDU	10,100	0	10,100	8,550	0	8,550	17,650	0	17,650	3,750	0	3,750	9,500	0	9,500
930	OR	77,253	0	77,253	87,237	0	87,237	56,129	0	56,129	59,250	0	59,250	24,750	0	24,750
930	SO	7,364,780	0	7,364,780	7,309,281	0	7,309,281	(250,240)	0	(250,240)	2,260,562	0	2,260,562	2,203,303	0	2,203,303
930	UT	46,200	0	46,200	42,885	0	42,885	75,811	0	75,811	37,000	0	37,000	23,745	0	23,745
930	WA	3,500	0	3,500	4,000	0	4,000	10,027	0	10,027	2,500	0	2,500	3,000	0	3,000
930	WYP	71,831	0	71,831	60,068	0	60,068	90,288	0	90,288	58,988	0	58,988	55,894	0	55,894
930	WYU	0	0	0	3,938	0	3,938	0	0	0	0	0	0	0	0	0
930 Total		**7,573,914**	**0**	**7,573,914**	**7,521,458**	**0**	**7,521,458**	**5,415**	**0**	**5,415**	**2,427,976**	**0**	**2,427,976**	**2,323,442**	**0**	**2,323,442**
931	CA	933	0	933	28,608	0	28,608	40,289	0	40,289	62,414	0	62,414	56,612	0	56,612
931	IDU	1,093	0	1,093	1,140	0	1,140	1,393	0	1,393	1,410	0	1,410	1,186	0	1,186
931	OR	1,132,630	0	1,132,630	427,060	0	427,060	214,274	0	214,274	210,509	0	210,509	237,527	0	237,527
931	SO	5,485,059	0	5,485,059	5,662,966	0	5,662,966	5,116,161	0	5,116,161	4,374,591	0	4,374,591	3,563,077	0	3,563,077
931	UT	3,909	0	3,909	4,616	0	4,616	5,007	0	5,007	5,062	0	5,062	5,315	0	5,315
931	WA	2,497	0	2,497	31,576	0	31,576	38,975	0	38,975	41,312	0	41,312	45,451	0	45,451
931	WYP	30,413	0	30,413	37,440	0	37,440	65,653	0	65,653	68,804	0	68,804	65,617	0	65,617
931 Total		**6,656,534**	**0**	**6,656,534**	**6,193,405**	**0**	**6,193,405**	**5,481,752**	**0**	**5,481,752**	**4,764,101**	**0**	**4,764,101**	**3,974,785**	**0**	**3,974,785**
935	CA	(824)	(37,430)	36,606	28,180	(2,455)	30,636	87,416	(3,316)	90,731	79,061	895	78,166	85,998	3,056	82,943
935	CN	109,537	0	109,537	56,708	0	56,708	69,934	0	69,934	59,175	0	59,175	53,705	0	53,705
935	IDU	7,601	(3,840)	11,441	19,527	(542)	20,068	15,514	(8,721)	24,235	15,571	0	15,571	15,292	0	15,292
935	OR	35,726	3,140	32,586	275,541	197,866	77,674	535,395	325,336	210,058	403,535	255,813	147,722	267,083	85,487	181,596
935	SO	21,458,593	2,472,645	18,985,948	20,015,669	2,402,532	17,613,136	21,504,207	2,119,513	19,384,695	22,331,236	2,236,326	20,094,910	21,576,453	2,583,892	18,992,561
935	UT	59,323	0	59,323	96,179	(29,371)	125,550	103,412	(79,389)	182,801	107,983	0	107,983	95,131	106	95,025
935	WA	3,330	(823)	4,153	12,431	485	11,946	56,128	2,642	53,486	57,858	13,052	44,806	56,690	19,567	37,123
935	WYP	27,532	0	27,532	31,819	(7,136)	38,955	49,724	(12,853)	62,578	49,289	0	49,289	39,608	0	39,608
935	WYU	6,711	(25,849)	32,560	6,503	(1,395)	7,899	7,728	(3,710)	11,438	5,980	0	5,980	7,013	3,460	3,553
935 Total		**21,707,530**	**2,407,843**	**19,299,686**	**20,542,557**	**2,559,985**	**17,982,572**	**22,429,458**	**2,339,502**	**20,089,956**	**23,109,688**	**2,506,087**	**20,603,602**	**22,196,972**	**2,695,567**	**19,501,406**
Grand Total		**2,969,220,038**	**496,500,074**	**2,472,719,964**	**3,105,772,596**	**484,476,779**	**2,621,295,817**	**3,041,599,887**	**473,221,715**	**2,568,378,172**	**2,857,570,408**	**511,667,127**	**2,345,903,281**	**2,830,617,558**	**456,352,945**	**2,374,264,613**

A3. DEPRECIATION EXPENSE

PacifiCorp
Depreciation Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
403360	**360**	LAND RIGHTS	CA	22,499	22,677	23,541	24,455	25,095
			IDU	19,154	21,963	24,379	24,744	25,527
			OR	73,959	65,361	55,980	56,678	57,375
			UT	206,680	217,601	207,868	171,838	183,364
			WA	4,866	4,858	5,811	6,706	7,121
			WYP	35,218	37,204	39,190	39,190	39,190
			WYU	49,858	56,472	64,559	70,653	74,863
403360 Total				**412,235**	**426,136**	**421,328**	**394,263**	**412,535**
403361	**361**	STRUCTURES & IMPROVEMENTS	CA	85,553	91,214	92,122	103,393	104,748
			IDU	33,439	35,091	38,093	38,360	38,615
			OR	355,404	401,691	461,644	513,764	528,177
			UT	739,950	826,337	885,373	895,464	903,319
			WA	42,605	42,095	46,179	65,979	68,449
			WYP	184,567	200,267	214,523	220,555	221,665
			WYU	38,094	52,628	53,094	60,957	84,656
403361 Total				**1,479,612**	**1,649,324**	**1,791,029**	**1,898,472**	**1,949,631**
403362	**362**	STATION EQUIPMENT	CA	527,644	595,752	668,346	670,774	679,280
			IDU	631,737	599,512	569,972	591,422	612,204
			OR	4,390,599	4,348,471	4,381,312	4,500,455	4,581,310
			UT	9,870,823	10,214,501	10,351,250	10,591,721	10,795,255
			WA	966,447	1,005,696	1,170,960	1,288,494	1,306,430
			WYP	2,336,355	2,255,626	2,262,957	2,268,426	2,269,776
			WYU	216,043	209,803	208,906	264,403	338,075
		STATION EQUIPMENT-SUPERVISORY & ALARM	CA	15,318	16,180	18,825	18,825	24,521
			IDU	11,402	9,568	7,734	8,366	9,127
			OR	139,754	105,516	69,791	72,682	73,695
			UT	201,015	179,602	153,331	156,024	158,711
			WA	38,847	29,257	19,666	22,010	22,215
			WYP	74,177	57,213	39,846	39,756	39,606
			WYU	3,142	4,755	3,262	3,651	4,967
	565	DEPR - DIST ASSETS NOT CLASSIFIED	CA	19,333	48,191	28,674	21,992	34,171
			IDU	19,319	(1,209,514)	(2,465,725)	(2,439,677)	(2,446,995)
			OR	129,900	151,330	202,335	266,792	411,808
			UT	224,968	(11,346,473)	(22,736,311)	(22,600,136)	(22,733,343)
			WA	36,405	41,120	115,188	106,631	316,072
			WYP	85,978	(919,078)	(1,938,450)	(1,852,342)	(1,935,929)
403362 Total				**19,939,207**	**6,397,028**	**(6,868,131)**	**(5,999,729)**	**(5,439,045)**
403364	**364**	"POLES, TOWERS AND FIXTURES"	CA	2,167,616	2,266,274	2,356,891	2,416,796	2,457,626
			IDU	2,463,783	2,627,509	2,819,960	2,959,931	3,080,805
			OR	13,263,512	12,470,137	11,622,728	11,905,385	12,196,069
			UT	11,598,755	11,985,659	12,474,397	12,925,678	13,312,115
			WA	3,863,515	3,725,699	3,545,643	3,649,144	3,768,365
			WYP	3,457,545	3,993,137	4,568,052	4,777,486	4,986,609
			WYU	737,010	886,244	1,035,571	1,052,663	1,068,502
403364 Total				**37,551,737**	**37,954,658**	**38,423,243**	**39,687,083**	**40,870,091**
403365	**365**	OVERHEAD CONDUCTORS & DEVICES	CA	1,028,439	1,063,754	1,087,172	1,098,495	1,103,100
			IDU	993,849	943,046	894,697	912,386	927,430
			OR	7,206,141	6,842,462	6,499,307	6,639,585	6,781,322
			UT	6,759,354	6,463,335	6,150,004	6,263,154	6,387,933
			WA	1,752,159	1,655,060	1,570,171	1,641,800	1,725,235
			WYP	2,317,805	2,265,174	2,223,596	2,280,547	2,325,558
			WYU	333,709	340,221	332,347	335,534	336,958
403365 Total				**20,391,456**	**19,573,052**	**18,757,294**	**19,171,500**	**19,587,536**
403366	**366**	UNDERGROUND CONDUIT	CA	481,359	492,712	505,405	513,743	522,649
			IDU	179,711	193,757	206,837	214,061	221,550
			OR	2,249,751	2,010,852	1,770,424	1,797,267	1,825,026
			UT	4,007,153	4,258,764	4,554,444	4,689,764	4,837,924
			WA	727,483	602,657	483,646	495,963	504,409
			WYP	614,496	628,429	644,043	682,351	719,093
			WYU	155,114	149,930	148,082	153,823	156,877
403366 Total				**8,415,066**	**8,337,101**	**8,312,880**	**8,546,973**	**8,787,528**
403367	**367**	UNDERGROUND CONDUCTORS & DEVICES	CA	423,612	439,114	454,490	463,038	473,497
			IDU	506,444	552,383	598,489	610,252	619,997
			OR	3,936,849	3,749,070	3,545,628	3,644,830	3,737,609
			UT	11,267,664	11,808,942	12,418,250	12,771,068	13,126,379
			WA	677,582	643,057	617,300	644,932	679,400
			WYP	1,204,022	1,260,022	1,321,003	1,382,554	1,430,804
			WYU	586,514	586,347	584,935	594,788	602,488

PacifiCorp
Depreciation Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
403367 Total				**18,602,688**	**19,038,934**	**19,540,096**	**20,111,463**	**20,670,174**
403368	**368**	LINE TRANSFORMERS	CA	1,234,248	1,259,008	1,283,542	1,307,900	1,329,240
			IDU	1,566,870	1,664,802	1,761,574	1,811,071	1,854,299
			OR	11,555,599	10,848,896	10,132,303	10,358,656	10,615,533
			UT	9,293,132	10,104,759	10,986,267	11,435,815	11,875,681
			WA	2,911,818	2,842,888	2,769,934	2,833,764	2,898,820
			WYP	2,632,072	2,828,584	3,052,949	3,182,668	3,296,707
			WYU	406,683	438,801	465,451	472,840	479,084
403368 Total				**29,600,422**	**29,987,739**	**30,452,021**	**31,402,714**	**32,349,364**
403369	**369**	SERVICES - OVERHEAD	CA	156,335	159,997	164,434	168,413	172,864
			IDU	136,906	154,898	174,423	180,302	186,130
			OR	1,450,472	1,662,418	1,885,866	1,951,710	2,024,178
			UT	1,345,347	1,548,948	1,759,627	1,821,204	1,891,006
			WA	436,118	451,942	467,924	484,239	502,579
			WYP	267,815	292,978	320,177	330,241	338,881
			WYU	41,886	46,955	52,624	55,269	58,683
		SERVICES - UNDERGROUND	CA	268,602	273,605	278,072	282,750	287,650
			IDU	467,486	540,494	619,549	655,949	692,852
			OR	3,321,346	3,591,461	3,878,010	4,019,721	4,189,230
			UT	2,960,580	3,505,732	4,086,764	4,346,700	4,639,832
			WA	878,115	912,780	948,794	981,557	1,019,886
			WYP	792,507	802,637	810,187	845,954	880,656
			WYU	251,900	256,693	262,112	274,676	288,937
403369 Total				**12,775,415**	**14,201,536**	**15,708,562**	**16,398,684**	**17,173,364**
403370	**370**	METERS	CA	183,926	187,165	186,856	189,494	191,335
			IDU	435,259	489,160	548,091	558,179	610,738
			OR	2,170,418	2,167,336	2,177,004	2,229,113	2,287,140
			UT	2,405,317	2,675,690	2,976,933	3,073,339	3,225,252
			WA	439,553	447,153	459,952	468,731	486,342
			WYP	425,956	459,880	499,070	511,372	522,064
			WYU	77,092	81,805	87,770	90,915	93,404
403370 Total				**6,137,522**	**6,508,189**	**6,935,677**	**7,121,143**	**7,416,274**
403371	**371**	INSTALL ON CUSTOMERS PREMISES	CA	12,994	12,988	12,994	13,090	13,187
			IDU	7,699	8,734	9,751	9,743	9,745
			OR	121,300	122,010	122,982	124,465	125,017
			UT	268,397	272,819	277,670	276,395	274,624
			WA	19,059	18,393	17,796	17,748	17,669
			WYP	47,173	48,266	49,441	49,737	49,586
			WYU	9,046	9,145	9,263	9,440	9,444
403371 Total				**485,668**	**492,356**	**499,897**	**500,619**	**499,273**
403373	**373**	STREET LIGHTING & SIGNAL SYSTEMS	CA	21,053	21,338	21,254	21,364	22,220
			IDU	30,046	30,789	31,882	32,586	33,759
			OR	685,252	677,066	668,411	675,978	682,097
			UT	1,009,488	1,013,267	1,068,575	1,039,338	1,055,606
			WA	129,195	120,779	111,621	113,783	117,225
			WYP	219,513	229,267	238,535	240,388	243,001
			WYU	62,532	63,676	64,925	64,806	65,141
403373 Total				**2,157,078**	**2,156,181**	**2,205,203**	**2,188,245**	**2,219,050**
403GP	**389**	LAND RIGHTS	IDU	98	77	57	57	57
			SG	28	27	25	25	25
			UT	1,951	1,829	1,707	1,707	1,707
			WYP	1,052	1,045	1,038	1,038	1,038
			WYU	440	437	434	434	434
	390	STRUCTURES & IMPROVEMENTS - PANELS	CA	(2,552)	0	0	0	0
			CN	(7,387)	0	0	0	0
			IDU	631	0	0	0	0
			OR	(13,424)	0	0	0	0
			SG	(2,276)	0	0	0	0
			SO	(355,290)	0	0	0	0
			UT	(5,757)	0	0	0	0
			WA	(622)	0	0	0	0
			WYP	(8,272)	0	0	0	0
			WYU	(209)	0	0	0	0
		STRUCTURES AND IMPROVEMENTS	CA	43,443	44,653	47,945	49,114	49,253
			CN	174,507	148,784	122,885	123,224	123,957
			IDU	216,273	194,006	173,273	175,552	178,612
			OR	640,229	589,100	543,286	556,001	588,890
			SE	122	166	137	12,215	15,489

PacifiCorp
Depreciation Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
			SG	164,160	146,460	131,738	129,507	129,511
			SO	1,680,574	1,594,557	1,509,037	1,520,400	1,540,707
			UT	896,343	783,080	657,965	665,544	659,647
			WA	417,888	352,616	286,209	286,426	287,579
			WYP	166,485	142,232	114,239	114,632	117,745
			WYU	117,233	99,640	81,973	82,490	85,257
	391	COMPUTER EQUIPMENT - PERSONAL COMPUTI	CA	33,197	29,107	29,372	29,500	28,926
			CN	1,210,391	912,953	790,057	798,657	738,390
			IDU	125,999	111,994	105,677	107,823	94,338
			OR	308,852	297,659	307,218	322,984	337,633
			SE	7,756	10,154	10,049	18,843	17,275
			SG	378,547	383,898	361,728	328,165	305,593
			SO	8,449,184	8,757,663	8,328,785	7,517,363	7,036,493
			UT	448,391	346,474	360,049	362,137	311,713
			WA	162,351	128,482	116,901	100,324	70,610
			WYP	494,242	459,391	371,867	399,690	355,094
			WYU	18,110	16,186	16,919	20,350	15,634
		OFFICE EQUIPMENT	CA	737	0	0	0	0
			CN	801	801	801	772	702
			IDU	4,256	262	146	146	146
			OR	59,052	7,125	2,887	2,804	2,471
			SG	140,988	40,490	40,032	25,917	17,004
			SO	196,133	43,648	40,181	38,859	38,689
			UT	27,131	5,032	2,565	883	210
			WA	13,476	1,038	0	0	0
			WYP	13,490	496	397	358	271
			WYU	2,849	422	0	0	0
		OFFICE FURNITURE	CA	7,399	5,471	5,511	5,501	5,477
			CN	141,716	130,054	130,901	131,315	126,970
			IDU	1,729	2,714	3,041	3,015	3,015
			OR	78,907	79,017	77,753	76,035	76,321
			SE	0	0	0	128	161
			SG	79,938	92,749	89,630	85,729	77,258
			SO	1,243,704	1,022,538	997,856	996,900	927,555
			UT	22,649	24,194	24,228	24,637	26,509
			WA	27,270	29,360	29,423	4,252	3,133
			WYP	29,171	26,550	25,802	24,953	25,345
			WYU	558	1,179	1,271	1,197	1,197
	393	STORES EQUIPMENT	CA	7,246	8,112	8,080	8,080	7,724
			IDU	17,601	16,410	16,410	16,410	18,239
			OR	144,935	143,106	133,134	132,235	126,558
			SG	223,016	212,809	232,154	246,011	248,809
			SO	16,016	7,398	7,576	7,754	7,761
			UT	152,795	157,240	164,673	164,450	153,750
			WA	28,005	30,985	30,924	30,852	32,659
			WYP	50,500	39,234	37,434	36,584	38,628
			WYU	2,415	1,106	1,054	1,054	1,054
	394	"TLS, SHOP, GAR EQUIPMENT"	CA	25,141	26,347	27,520	27,951	29,021
			IDU	84,023	86,242	84,488	85,857	84,948
			OR	467,282	431,034	451,895	448,527	448,041
			SE	308	308	309	4,317	4,614
			SG	1,121,431	1,009,159	1,099,743	1,078,179	1,018,828
			SO	183,903	181,998	177,674	180,434	177,211
			UT	565,645	575,877	570,201	596,586	567,445
			WA	107,860	107,829	109,046	110,082	109,062
			WYP	182,486	177,754	172,167	158,695	157,698
			WYU	21,959	21,780	21,319	20,067	18,419
	395	LABORATORY EQUIPMENT	CA	18,649	18,156	17,085	14,883	14,261
			IDU	68,442	70,937	69,043	68,311	66,447
			OR	529,191	471,515	388,099	350,819	347,204
			SE	246	0	0	32,040	45,544
			SG	385,180	333,673	314,331	310,042	309,266
			SO	273,448	250,160	230,430	232,247	240,420
			UT	389,722	382,397	377,159	356,139	350,996
			WA	85,503	82,346	77,192	71,628	68,203
			WYP	142,632	120,759	119,636	114,861	107,810
			WYU	33,727	26,006	21,716	12,092	11,591
	397	COMMUNICATION EQUIPMENT	CA	151,737	192,101	204,932	207,289	219,703

PacifiCorp
Depreciation Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
			CN	115,993	133,063	150,401	152,143	153,603
			IDU	295,646	372,371	432,987	456,652	459,642
			OR	1,901,736	2,130,385	2,348,943	2,453,984	2,587,478
			SE	7,042	9,743	10,561	10,543	11,158
			SG	5,288,511	5,876,590	6,365,862	6,772,735	6,988,452
			SO	2,543,460	3,033,968	3,366,123	3,434,842	3,690,985
			UT	1,820,408	2,103,704	2,266,573	2,375,419	2,488,886
			WA	626,682	562,706	500,417	497,256	514,483
			WYP	1,220,079	1,225,006	1,137,516	1,168,010	1,130,322
			WYU	241,489	235,493	212,019	216,843	231,884
		MOBILE RADIO EQUIPMENT	CA	21,007	28,053	28,036	27,835	27,833
			IDU	32,943	32,096	33,072	33,327	32,348
			OR	186,201	245,150	248,487	247,021	244,767
			SE	7,273	7,467	7,467	7,467	7,467
			SG	285,565	364,115	364,560	363,262	363,814
			SO	40,599	46,264	46,901	46,388	46,388
			UT	224,063	229,837	225,145	223,189	218,423
			WA	56,808	60,932	56,863	55,091	52,867
			WYP	68,923	77,757	76,833	75,851	74,426
			WYU	13,599	9,919	9,427	9,427	9,427
	398	MISCELLANEOUS EQUIPMENT	CA	2,508	2,549	2,488	2,488	2,488
			CN	11,795	11,812	11,812	11,812	11,812
			IDU	2,738	2,898	3,021	3,057	3,537
			OR	56,830	54,661	52,174	53,645	55,503
			SE	92	28	28	185	226
			SG	108,519	113,040	114,993	120,360	126,064
			SO	166,710	149,282	125,034	126,568	131,410
			UT	44,015	45,897	47,533	49,537	51,660
			WA	10,807	10,617	9,699	9,150	9,308
			WYP	7,761	7,770	7,925	6,290	6,934
			WYU	1,102	1,375	1,384	1,384	1,507
	565	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(226,597)	(208,295)	(263,998)	(261,012)	(236,791)
403GP Total				**38,519,988**	**39,224,839**	**39,108,705**	**39,022,827**	**38,954,264**
403HP	**330**	FLOOD RIGHTS	SG-P	3,437	8,399	13,367	13,356	13,336
			SG-U	2,284	2,658	3,032	3,032	3,032
		LAND RIGHTS	SG-P	88,028	97,879	108,029	107,700	107,086
			SG-U	1,432	1,448	1,425	2,096	8,412
		LAND RIGHTS - FISH/WILDLIFE	SG-P	2,632	2,253	1,874	1,874	1,874
		WATER RIGHTS	SG-U	1,613	1,718	1,823	1,823	1,823
	331	STRUCTURES AND IMPROVE	SG-P	41,112	303,802	393,437	14,509	6,257
			SG-U	181,979	222,962	264,734	257,576	254,669
		STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	1,621,768	2,304,734	3,391,701	4,057,218	4,450,189
			SG-U	10,469	11,306	12,142	12,142	12,142
		STRUCTURES AND IMPROVE-PRODUCTION	SG-P	1,460,975	1,702,067	1,942,657	2,016,570	2,010,171
			SG-U	108,826	160,161	191,865	193,100	192,891
		STRUCTURES AND IMPROVE-RECREATION	SG-P	310,003	350,684	420,324	440,763	437,270
			SG-U	69,279	83,136	96,994	97,658	97,966
	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	73,043	79,970	86,856	86,856	86,856
			SG-U	545,783	686,460	845,933	865,164	871,196
		"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	315,026	371,274	703,560	1,192,258	1,383,292
			SG-U	15,292	13,286	13,006	13,006	13,006
		"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION	SG-P	7,148,972	9,481,926	11,271,409	11,281,340	11,486,608
			SG-U	1,579,182	2,346,292	3,021,074	3,066,315	3,088,924
		"RESERVOIRS, DAMS, & WTRWYS-RECREATION	SG-P	2,452	3,117	3,783	3,783	3,751
			SG-U	1,899	2,536	3,173	3,173	3,173
	333	"WATER WHEELS, TURB & GENERATORS"	SG-P	2,591,090	2,803,573	3,061,591	3,070,187	3,037,898
			SG-U	1,095,692	1,468,427	1,849,847	1,866,606	1,920,839
	334	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	142,577	135,102	119,593	97,092	69,267
			SG-U	1,457	1,593	2,203	2,400	2,400
		ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,596,204	2,822,375	2,878,184	2,932,081	2,949,634
			SG-U	334,867	433,622	538,774	573,118	586,375
	335	MISC POWER PLANT EQUIP	SG-U	4,771	4,959	5,280	5,324	5,281
		MISC POWER PLANT EQUIP - PRODUCTION	SG-P	47,171	52,682	58,705	58,068	57,168
		MISC POWER PLANT EQUIP - RECREATION	SG-P	90	81	46	46	36
	336	"ROADS, RAILROADS & BRIDGES"	SG-P	446,749	525,129	588,567	623,819	646,008
			SG-U	46,122	59,020	68,298	67,468	68,080
	565	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,228,143	2,153,506	2,115,974	2,175,471	2,227,020
			SG-U	1,351,013	521,832	(290,240)	(287,688)	(268,831)

PacifiCorp
Depreciation Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
403HP Total				**24,471,431**	**29,219,970**	**33,789,022**	**34,915,304**	**35,835,102**
403OP	**341**	STRUCTURES & IMPROVEMENTS	SG	5,036,200	5,097,185	6,560,140	6,601,628	6,611,549
	342	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	297,245	329,162	482,986	483,561	489,653
	343	PRIME MOVERS	SG	91,777,055	89,229,481	94,375,204	95,299,906	94,866,164
	344	GENERATORS	SG	10,056,053	9,826,927	14,453,262	14,526,208	14,549,569
	345	ACCESSORY ELECTRIC EQUIPMENT	SG	8,066,697	7,898,513	9,476,126	9,488,754	9,526,986
	346	MISCELLANEOUS PWR PLANT EQUIP	SG	355,185	350,284	420,627	434,635	445,648
	565	DEPR - GEN ASSETS NOT CLASSIFIED	SG	279,138	191,719	173,931	512,356	444,799
		DEPR - PROD OTHER NOT CLASSIFIED	SG	8,824	81,207	121,501	230,596	338,200
403OP Total				**115,876,398**	**113,004,478**	**126,063,778**	**127,577,644**	**127,272,568**
403SP	**310**	LAND RIGHTS	SG	862,950	834,024	802,774	842,741	909,363
	311	STRUCTURES AND IMPROVEMENTS	SG	19,252,845	27,472,270	34,631,164	29,437,417	29,518,468
	312	BOILER PLANT EQUIPMENT	SG	93,224,341	136,298,168	177,072,961	157,052,036	162,024,931
	314	TURBOGENERATOR UNITS	SG	23,419,463	34,951,018	44,719,836	33,482,299	33,572,067
	315	ACCESSORY ELECTRIC EQUIPMENT	SG	8,274,034	12,917,873	17,208,428	14,935,105	14,859,079
		ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	906	1,082	1,257	1,257	1,254
	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	958,384	1,330,463	1,666,861	1,292,156	1,315,132
	565	DEPR - PROD STEAM NOT CLASSIFIED	SG	24,140	(26,800,630)	(39,558,948)	(4,320,820)	(3,436,737)
403SP Total				**146,017,063**	**187,004,267**	**236,544,332**	**232,722,192**	**238,763,557**
403TP	**350**	LAND RIGHTS	SG	2,009,806	2,264,159	2,287,037	2,470,735	2,520,818
	352	STRUCTURES & IMPROVEMENTS	SG	2,202,977	2,565,210	2,976,288	3,282,112	3,459,049
	353	STATION EQUIPMENT	SG	27,189,119	28,378,060	29,049,815	30,637,411	32,280,344
		STATION EQUIPMENT, STEP-UP TRANSFORMEF	SG	2,370,012	2,502,019	2,646,576	2,712,265	2,794,631
		STATION EQUIPMENT-SUPERVISORY & ALARM	SG	676,563	525,158	352,286	363,854	377,528
	354	TOWERS AND FIXTURES	SG	15,477,465	17,978,701	18,637,596	19,626,808	19,638,814
	355	POLES AND FIXTURES	SG	17,661,207	16,849,609	16,051,820	18,852,022	19,961,583
	356	OVERHEAD CONDUCTORS & DEVICES	SG	20,556,280	21,122,474	20,180,837	22,057,095	22,638,734
	357	UNDERGROUND CONDUIT	SG	54,300	54,483	56,304	56,313	56,312
	358	UNDERGROUND CONDUCTORS & DEVICES	SG	123,245	125,072	133,367	133,367	133,367
	359	ROADS AND TRAILS	SG	161,870	161,433	157,547	157,587	157,587
	565	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,237,222	2,064,270	1,404,805	2,786,940	1,392,867
403TP Total				**89,720,064**	**94,590,646**	**93,934,279**	**103,136,508**	**105,411,634**
Grand Total				**572,553,051**	**609,766,434**	**665,619,214**	**678,795,906**	**692,732,899**

A4. AMORTIZATION EXPENSE

PacifiCorp
Amortization Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Account Description	Alloc	2013	2014	2015	2016	2017
404GP	**390**	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	38,975	90,963	93,539	92,904	77,037
			CN	178,277	60,535	29,321	0	0
			IDU	33,610	80,476	94,416	94,416	11,802
			OR	236,270	311,505	373,679	449,926	294,141
			SO	1,410,089	248,417	523,559	589,122	799,666
			UT	760	728	728	728	728
			WA	84,217	72,482	73,036	73,486	78,441
			WYP	393,391	102,953	44,633	57,968	86,671
			WYU	(1,460)	633	633	633	79
404GP Total				**2,374,128**	**968,693**	**1,233,544**	**1,359,184**	**1,348,566**
404HP	**331**	STRUCTURES - LEASE IMPROVEMENTS	SG-P	274,021	274,254	274,727	296,351	304,546
			SG-U	3,831	0	0	0	0
	332	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	5,840	0	0	0	0
404HP Total				**283,691**	**274,254**	**274,727**	**296,351**	**304,546**
404IP	**302**	FRANCHISES AND CONSENTS	IDU	20,131	20,131	20,131	20,131	20,131
			SG	577,877	592,050	593,133	593,133	593,133
			SG-P	8,166,146	7,250,041	10,085,864	10,836,710	10,836,710
			SG-U	323,137	323,190	322,324	322,621	322,621
			UT	0	0	(2,851,386)	(3,601,751)	(3,601,751)
	303	2002 GRID NET POWER COST MODELING	SO	89,832	0	0	0	3,834
		ACD–Call Center Automated Call Distribut	CN	0	0	707,361	814,625	814,538
		ArcFM Software	SO	0	0	32,577	782,280	800,775
		BEAR RIVER-SETTLEMENT AGREEMENT	SG	5,294	5,294	5,237	5,179	5,179
			SG-U	1,043	1,038	1,038	1,038	1,038
		C&T - ENERGY TRADING SYSTEM	SO	1,585,167	1,678,655	1,680,449	1,721,912	1,753,502
		CA NETWORK/SYSTEM MGT SYS	SG	0	54,171	0	0	0
		CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,091,734	999,672	648,139	1,072,029	1,065,903
		CUSTOMER SERVICE SYSTEM	CN	4,904,509	1,207,392	1,416,364	1,723,581	2,111,740
		DISTRIBUTION AUTOMATION PILOT	SO	435,055	199,400	71,961	134,710	137,518
		DISTRIBUTION INTANGIBLES	WYP	4,234	4,174	3,859	3,544	3,544
		DSM REPORTING & TRACKING SOFTWARE	SO	244,992	244,992	112,288	0	0
		ENTERPRISE DATA WAREHOUSE	SO	315,136	91,915	0	0	0
		FACILITY INSPECTION REPORTING SYSTEM	SO	73,030	73,030	33,472	0	962
		FMS - FUEL MANAGEMENT SYSTEM	SO	7,316	0	0	0	0
		GTX VERSION 7 SOFTWARE	CN	446,668	105,038	114,770	120,754	376,739
		HPOV - HP Openview Software	SO	252,169	0	0	0	0
		HYDRO PLANT INTANGIBLES	SG	43,847	55,488	99,214	49,238	134,054
			SG-P	0	12,897	14,739	14,747	14,739
		IDAHO TRANSMISSION CUSTOMER-OWNED ASSE	SG	255,935	273,250	351,553	355,797	356,572
		IEE - Itron Enterprise Addition	CN	0	0	0	0	276,602
		IMPROVEMENTS TO PLANT OWNED BY JAMES RI\	SG	706,698	706,698	706,698	323,903	0
		INTANGIBLE PLANT	OR	10,208	10,208	9,527	8,847	8,847
			SG	786,468	749,620	1,147,767	1,397,715	1,379,645
		ITRON METER READING SOFTWARE	CN	493,690	120,111	571,716	930,216	1,059,465
		MID OFFICE IMPROVEMENT PROJECT	SO	6,829	6,829	72,492	109,843	224,787
		MISC - MISCELLANEOUS	CN	11,186	12,595	14,144	13,613	4,390
			IDU	1,035	1,035	1,035	1,035	949
			OR	3,916	5,669	4,471	4,359	4,403
			SE	55,277	47,867	48,953	47,172	4,206
			SG	5,583,434	4,976,584	5,129,604	5,249,051	5,730,626
			SO	300,412	203,934	133,809	65,805	113,224
			UT	12,742	8,733	1,030	2,086	4,210
			WYP	68,367	68,324	46,883	126	0
		MONARCH EMS/SCADA	SO	0	0	0	568,549	2,900,534
		NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	14,870	15,152	17,271	23,820	24,116
		OATI-OASIS INTERFACE	SO	164,296	231,948	231,948	257,542	273,907
		OPERATIONS MAPPING SYSTEM	SO	8,539	8,539	8,539	3,914	0
		P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	226,108	226,108	122,475	25,354	49,835
		RANGER EMS/SCADA SYSTEM	SG	21,781	28,558	24,988	0	0
			SO	3,885,984	5,094,957	4,650,982	0	0
			WYP	72,337	94,842	82,987	0	0
		RECORD CENTER MGMT SOFTWARE	SO	2,095	2,095	2,095	960	0
		RMT TRADE SYSTEM	SO	0	0	0	88,588	178,587
		ROUGE RIVER HYDRO INTANGIBLES	SG	6,114	8,393	8,894	8,894	8,894
		RWT - RCMS WORK TRACKING	SO	42,827	42,774	42,774	19,605	0
		SAP	SO	6,008,671	6,109,105	2,832,009	2,276,090	2,355,302
		SECID - CUST SECURE WEB LOGIN	CN	217,523	45,317	0	0	0
		SINGLE PERSON SCHEDULING	SO	312,954	518,629	789,002	807,123	808,878

PacifiCorp
Amortization Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Account Description	Alloc	2013	2014	2015	2016	2017
		STEAM PLANT INTANGIBLE ASSETS	SG	2,987,661	3,109,986	3,379,632	3,019,102	2,827,501
			UT	5,329	11,627	6,298	0	0
		SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	100,715	20,958	0	0	11,290
		SWIFT 2 IMPROVEMENTS	SG	430,587	430,971	431,383	431,795	431,795
		TIBCO SOFTWARE	SO	89,092	89,092	97,397	172,990	317,870
		TRANSMISSION WHOLESALE BILLING SYSTEM	SG	0	0	0	0	3,205
		UTILITY INTERNATIONAL FORECASTING MODEL	SO	0	0	0	0	8,335
		VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	0	0	0	0	17,613
		VREALIZE VMWARE - SHARED	SO	0	0	0	8,789	210,942
		WEB SOFTWARE	SO	536,074	536,074	270,994	69,966	0
	566	Amort Exp - Hydro - UT Klamath Adj	OTHER	2,355,942	4,483,442	4,483,442	4,483,442	4,483,442
		AMORTIZATION JO BILL CREDIT	SG	(285,496)	(250,991)	(215,608)	(136,086)	(180,581)
404IP Total				**44,087,516**	**40,967,602**	**38,618,716**	**35,254,488**	**39,294,303**
406	**566**	AMORT ELEC PLANT ACQ ADJ	SG	5,523,970	4,880,187	4,778,648	4,750,825	4,796,927
			UT	0	0	0	389,364	301,635
406 Total				**5,523,970**	**4,880,187**	**4,778,648**	**5,140,189**	**5,098,562**
407	**301**	BPA Reg Bill Bal Acct - Commercial	IDU	52,452	222,464	208,008	358,195	397,954
			OR	508,578	996,393	517,264	867,569	990,368
			WA	222,326	477,760	381,096	613,456	692,932
		BPA Reg Bill Bal Acct - Industrial	IDU	6,835	26,743	24,273	42,212	42,450
			OR	1,487	2,909	949	2,052	2,898
			WA	5,368	19,223	12,955	18,420	20,098
		BPA Reg Bill Bal Acct - Irrigation	IDU	219,114	1,283,476	1,309,460	1,688,636	2,008,543
			OR	246,650	689,168	593,642	722,017	914,703
			WA	173,807	517,208	465,513	637,369	723,515
		BPA Reg Bill Bal Acct - Residential	IDU	746,662	2,745,492	2,966,972	4,898,465	5,296,042
			OR	10,986,461	21,103,841	21,921,220	37,213,102	41,542,168
			WA	3,161,531	6,117,104	6,406,216	10,933,342	12,340,611
		BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	2	13	20	23
	367	Other Rev Adj - Commercial - Deferral	OTHER	(769,843)	0	0	0	0
		Other Rev Adj - Commercial - Realized	OTHER	320,449	0	0	0	0
		Other Rev Adj - Industrial - Deferral	OTHER	(106,490)	0	0	0	0
		Other Rev Adj - Industrial - Realized	OTHER	173,594	0	0	0	0
		Other Rev Adj - Irrigation - Deferral	OTHER	1,703	0	0	0	0
		Other Rev Adj - Irrigation - Realized	OTHER	13,282	0	0	0	0
		Other Rev Adj - Residential - Realized	OTHER	382,438	0	0	0	0
		Other Rev Adj - St/Hwy Light - Deferral	OTHER	(3,409)	0	0	0	0
		Other Rev Adj - St/Hwy Light - Realized	OTHER	(323,749)	0	0	0	0
	505	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(1,025,064)	(4,278,176)	(4,508,713)	(6,987,508)	(7,744,988)
		Regional Bill Intchg Rec/Del-OR (PP)	OR	(11,743,177)	(22,792,362)	(23,033,089)	(38,804,761)	(43,450,161)
		Regional Bill Intchg Rec/Del-WA (PP)	WA	(3,563,032)	(7,131,245)	(7,265,780)	(12,202,587)	(13,777,156)
	566	Naughton U3 Amort - Other Reg Asset	CA	0	0	76,532	25,511	0
			IDU	0	0	359,241	119,747	0
		Naughton U3 Reg Asset Amortization	CA	0	25,511	(25,511)	0	0
			IDU	0	119,747	(119,747)	0	0
			UT	1,306,020	1,808,124	301,354	0	0
			WYP	385,332	555,186	277,593	0	0
	586	Preferred Stock Repurchase Loss Amort	OTHER	0	0	86,326	124,290	124,290
		Preferred Stock Repurchase Loss Def	OTHER	0	0	(1,168,132)	0	0
407 Total				**1,379,326**	**2,508,568**	**(212,343)**	**269,548**	**124,290**
Grand Total				**53,648,631**	**49,599,303**	**44,693,291**	**42,319,760**	**46,170,268**

A5. TAXES OTHER THAN INCOME

PacifiCorp
Taxes Other than Income
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2013	2014	2015	2016	2017
4081000	**583451**	Extraction Tax - Mines	SO	3,276,641	2,530,793	1,118,560	55,104	0
	583501	Federal Reclamation Tax - Mines	SO	382,473	267,581	110,407	6,011	0
	583750	SALES AND USE TAX	SO	0	0	0	0	0
	584101	Government Royalties - Mines	SO	8,112,713	8,492,600	4,357,358	(2,869,781)	0
	584201	Other Royalties - Mines	SO	10,000	10,000	0	500	0
	584960	Taxes Other Non-Income - Credit	SO	(14,249,988)	(13,893,930)	(8,015,507)	1,343,714	(230,887)
4081000 Total				**(2,468,161)**	**(2,592,956)**	**(2,429,182)**	**(1,464,452)**	**(230,887)**
4081500	**579000**	PROPERTY TAX	GPS	117,576,832	121,576,605	131,681,340	139,708,176	143,060,890
	579001	PROPERTY TAX -MINES	GPS	2,048,527	2,161,456	1,996,410	1,034,089	0
4081500 Total				**119,625,359**	**123,738,062**	**133,677,750**	**140,742,265**	**143,060,890**
4081800	**578000**	FRANCHISE & OCCUPATION TAXES	CA	1,183,136	1,255,599	1,127,893	1,247,194	1,211,558
			OR	26,993,271	28,282,357	28,809,259	29,155,677	30,288,016
			WYP	1,880,706	1,910,984	1,980,727	1,950,148	1,986,516
4081800 Total				**30,057,112**	**31,448,940**	**31,917,879**	**32,353,019**	**33,486,090**
4081990	**583260**	PUBLIC UTILITY TAX	SO	13,171,274	12,539,776	12,390,411	13,130,372	13,344,878
	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	827,343	949,852	1,039,793	1,455,334	1,494,919
	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	(2,508)	1,079	875	787	698
	583263	MONTANA ENERGY TAX	SE	228,618	149,069	230,861	238,811	205,567
	583265	WASHINGTON GROSS REVENUE TAX - SERVICI	WA	35,729	29,262	26,791	23,439	27,101
	583266	IDAHO KILOWATT HOUR TAX	SE	21,545	35,603	36,377	42,981	64,409
	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	SO	0	0	0	200	0
			WYP	63,274	70,239	71,948	70,261	70,879
	583269	MONTANA WHOLESALE ENERGY TAX	SE	163,386	105,769	164,278	169,578	147,317
	583273	Wyoming Wind Generation Tax	SG	1,602,305	2,113,365	1,772,902	1,958,500	1,993,044
	583274	Nevada Commerce Tax	SO	0	0	0	31,386	18,555
	584100	GOVERNMENT ROYALTIES	SE	419,634	431,499	432,772	430,363	230,887
4081990 Total				**16,530,600**	**16,425,513**	**16,167,006**	**17,552,013**	**17,598,254**
Grand Total				**163,744,910**	**169,019,559**	**179,333,453**	**189,182,846**	**193,914,348**

A6. FEDERAL INCOME TAXES

PacifiCorp
Federal Income Taxes
Figures in Actual Dollars

Primary Account	Description	Alloc	2013	2014	2015	2016	2017
419	AFUDC - Equity	SNP	(57,735,627)	(58,510,746)	(39,777,005)	(27,335,846)	(27,658,146)
419 Total			**(57,735,627)**	**(58,510,746)**	**(39,777,005)**	**(27,335,846)**	**(27,658,146)**
427	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	314,856,217	318,169,132	317,419,579	323,627,439	323,265,939
	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	32,020,975	31,567,050	31,567,050	31,567,050	31,567,050
	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	5,701,683	7,122,125	5,993,138	3,085,707	2,586,181
	INTEREST EXPENSE - LT DEBT - PCRBS FIXED	SNP	2,512,718	0	0	0	0
	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	906,654	646,633	521,511	753,379	2,525,280
427 Total			**355,998,247**	**357,504,941**	**355,501,279**	**359,033,575**	**359,944,450**
428	AMORTIZATION - DEBT DISCOUNT	SNP	978,944	1,049,929	994,331	1,018,837	1,018,837
	AMORTIZATION - DEBT ISSUANCE EXP	SNP	2,851,703	2,958,512	3,042,932	3,138,432	3,112,501
	AMORTIZATION - LOSS ON REQACQUIRED DEB	SNP	1,737,998	1,040,440	901,723	714,290	654,523
428 Total			**5,568,644**	**5,048,881**	**4,938,986**	**4,871,560**	**4,785,861**
429	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(11,026)	(11,026)	(11,026)	(11,026)	(11,026)
429 Total			**(11,026)**	**(11,026)**	**(11,026)**	**(11,026)**	**(11,026)**
431	4310000/0	SNP	11,187,846	11,201,775	12,335,151	11,230,741	8,303,559
	INTEREST EXPENSE ON REG LIABILITIES	SNP	2,759,066	1,638,705	1,764,322	2,611,328	4,520,702
431 Total			**13,946,912**	**12,840,480**	**14,099,473**	**13,842,069**	**12,824,260**
432	Int Exp - AFUDC Calc	SNP	(0)	0	(0)	(0)	0
	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(31,313,736)	(30,486,652)	(20,690,292)	(15,549,034)	(15,917,828)
	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	2,479,349	870,712	170,765	580,101	264,276
432 Total			**(28,834,388)**	**(29,615,940)**	**(20,519,527)**	**(14,968,934)**	**(15,653,552)**
SCHMAP	30% Capitalized labor costs for PowerTax	SO	385,777	0	0	0	0
	Book Depr Allocated to Medicare and M&E	SCHMDEXF	13,849	51,684	56,932	67,833	70,161
	Contra Medicare Subsidy	SO	(84,603)	0	0	0	0
	Income Tax Interest	SO	(2,358,295)	129,681	17,743	(573,227)	1,722
	MEHC Insurance Services-Premium	SO	0	0	0	0	0
	Mining Rescue Training Credit Addback	SE	25,317	25,418	38,764	5,937	0
	Non - Deductible Executive Comp	SO	0	0	0	0	0
	Non - Deductible Expenses	SO	790,555	891,389	859,233	720,162	852,153
	Other A/R Bad Debt Write-offs	BADDEBT	0	0	0	0	0
	PMI Dividend Gross Up for Foreign Tax Cr	SO	3,035	793	406	445	2,022
	PMI Dividend Received Deduction	SE	0	0	0	0	0
	PMI Mining Rescue Training Credit Addbac	SE	6,237	31,303	17,815	33,486	20,826
	PMIFuel Tax Cr	SE	13,376	12,662	16,758	14,852	17,463
	PMINondeductible Exp	SE	8,721	10,709	18,943	1,517	10,501
	Tax Percentage Depletion - Deer Creek	SE	(3,014,768)	(1,419,057)	(4,909,916)	0	0
SCHMAP Total			**(4,210,799)**	**(265,418)**	**(3,883,322)**	**271,004**	**974,848**
SCHMAT	781 Shopping Incentive_OR	OTHER	0	0	0	0	0
	A&G Credit-CA	CA	0	0	0	0	0
	A&G Credit-ID	IDU	0	0	0	0	0
	A&G Credit-OR	OR	0	0	0	0	0
	A&G Credit-WA	WA	0	0	0	0	0
	A&G Credit-WY	WYP	0	0	0	0	0
	Accrued CIC Severence	SO	0	0	0	0	0
	Accrued Retention Bonus	SO	0	0	0	8,125	22,708
	ACCRUED ROYALTIES	SE	(164,494)	39,299	8,523	2,629,190	1,914,508
	Acquisition Adjustment Amort	SG	0	0	0	0	0
	Amort. Pollution Control Facility	SG	0	0	0	0	0
	Auto Depreciation	SO	0	0	0	0	0
	Avoided Costs	SNP	51,503,046	52,064,996	27,833,980	17,713,296	13,987,661
	Bad Debts Allowance - Cash Basis	BADDEBT	(2,759,747)	(1,356,504)	(2,318,038)	1,352,742	2,065,355
	Bonus Liability	SO	1,429,269	(154,485)	(164,010)	(34,720)	(667,250)
	Book Cost Depletion	SE	2,867,087	1,356,174	566,342	0	0
	Book Depreciation	SCHMDEXF	693,101,468	724,003,450	784,319,741	761,125,301	773,708,090
	Book Gain/Loss on Land Sales	GPS	0	0	0	0	0
	BPA Conservation Rate Credit	SG	0	0	0	0	0
	Bridger Coal Company Underground Mine Co	SE	(4,024)	(1,517,923)	377,771	465,141	(445,243)
	CA - January 2010 Storm Costs	OTHER	65,994	0	0	(452,792)	447,290
	CA Alternative Rate for Energy Program(C	OTHER	(237,632)	0	0	(518,827)	(394,407)
	CA Deferred Intervenor Funding	CA	0	0	0	0	0
	CA PUC Fee	CA	0	0	0	0	0
	Capitalization of Test Energy	SG	0	0	9,961,641	0	0
	Capitalized Labor Costs	SO	8,968,932	(16,317,570)	(3,115,106)	357,227	5,013,850
	Chehalis WA EFSEC C02 Mitigation Obligat	SG	0	0	1,339,079	(308,600)	(157,324)
	Cholla Plt Transact Costs-APS Amort	SGCT	1,683,638	1,122,425	1,122,425	1,122,425	1,122,425
	CIAC	CIAC	41,421,381	59,771,706	93,135,560	83,321,964	65,000,623
	Coal Mine Development	SE	0	0	0	0	0
	Coal Mine Development-30%Amort	SE	0	0	0	0	0
	Coal Mine Development-PMI	SE	823,307	(125,100)	(189,251)	(465,991)	(418,813)
	Coal Mine Receding Face (Extension)	SE	0	0	0	0	0
	Coal Pile Inventory Adjustment	SE	(5,578,520)	(11,106,086)	14,598,210	(5,180,492)	67,830
	Contra PP&E Deer Creek	SE	0	0	(8,877,630)	8,877,630	0
	Contra Receivable from Joint Owners	SO	0	0	4,975,592	161,663	(1,019,207)
	Contra Reg Asset - Deer Creek Abandonmen	SE	0	0	13,280,575	23,530,166	23,309,708
	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	2,044,913	(2,044,913)	0	0	0

PacifiCorp
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Primary Account	Description	Alloc	2013	2014	2015	2016	2017
	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	629,112	(629,112)	0	0	0
	Contra Reg Asset - Naughton Unit $3 - CA	CA	0	0	0	0	0
	Contra Reg Asset - UMWA Pension	OTHER	0	0	4,133,230	0	165,748
	Contra RTO Grid West N/R Allowance	SG	0	0	0	0	0
	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0
	Customer Service / Weatherization	OTHER	5,309,771	(20,310,762)	(9,545,471)	9,442,116	21,019,243
	Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0
	Def Reg Asset-Transmission Srvc Deposit	SG	0	0	0	0	0
	Deferral of Renewable Energy Credit - UT	OTHER	(11,980,453)	(2,952,088)	7,253,104	(242,371)	7,905,171
	Deferral of Renewable Energy Credit - WY	OTHER	(1,932,761)	3,537,816	(26,084)	(586,934)	516,102
	Deferred Coal Cost - Arch	SE	0	0	0	0	0
	Deferred Coal Costs - Naughton Contract	SE	2,064,231	1,376,154	1,376,154	1,376,154	688,077
	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0
	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0
	Deferred Excess Net Power Costs-CA	CA	0	0	0	0	0
	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0
	Deferred Excess Net PowerCosts - OR	OTHER	(61,433)	0	0	0	0
	Deferred Regulatory Expense	IDU	0	0	0	0	0
	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0
	Environmental Cleanup Accrual	SO	0	0	0	0	0
	Environmental Costs WA	WA	236,631	191,044	356,471	107,152	190,245
	Environmental Liability - Regulated	SO	22,584,923	(593,243)	1,990,148	(674,993)	25,057,647
	ERC (Emission Reduction Credit) Impairme	SE	0	2,040,000	0	0	0
	Extraction Tax Paid / Accrued	SE	0	0	0	0	0
	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0
	Federal Income Tax Interest	SO	0	0	0	0	0
	Gain / (Loss) on Prop. Disposition	GPS	0	0	0	0	0
	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0
	Goodnoe Hills Liquidation Damages - WY	WYP	31,875	21,250	21,250	21,250	21,250
	Hermiston Swap	SG	257,540	171,693	171,693	171,693	171,693
	Highway relocation	SNPD	1,070,419	1,902,055	1,879,476	1,386,597	1,863,634
	ID - Deferred Overburden Costs	OTHER	(7,516)	(86,237)	(88,249)	(146,709)	4,452
	ID MEHC 2006 Transistion Costs	IDU	0	0	0	0	0
	ID RTO Grid West N/R	IDU	0	0	0	0	0
	Idaho Customer Balancing Account	OTHER	1,141,240	1,556,284	(1,402,770)	0	0
	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0
	Injuries and Damages Reserve	SO	0	0	0	0	0
	Joseph Settlement-SG	SG	206,071	137,381	137,381	137,381	137,381
	Lakeview Buyout-SG	SG	0	0	0	0	0
	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0
	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0
	MCI FOG Wire Lease	SG	1,672,750	(309)	(782)	(1,666)	755
		WYP	0	0	0	0	0
	Microsoft Software License Liability	SO	0	0	0	0	0
	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0
	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0
	Misc. Deferred Credits	SO	0	0	0	0	0
	NW Power Act-WA	OTHER	(982,415)	(753,248)	110,003	520,190	132,673
	OR - MEHC Transition Service Costs	OTHER	912,507	0	0	0	0
	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0
	OR RCAC Sept-Dec 07 deferred	OR	(8,816)	0	0	0	0
	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0
	OR SB 408 Recovery	OTHER	0	0	0	0	0
	Oregon Rate Refund	OTHER	0	0	0	0	0
	Other Prepaids	SO	0	0	0	0	0
	Pension / Retirement (Accrued / Prepaid)	SO	(44,195)	(208,026)	160,450	(152,011)	(269,693)
	Pension Liability - UMWA Withdrawal Obli	SE	0	0	110,680,657	0	4,438,442
	PMI - Fuel Cost Adjustment	SE	0	0	0	0	0
	PMI EITF Pre-Stripping Costs	SE	0	0	0	0	0
	PMI Sec 263A Adjustment	SE	0	0	0	0	0
	PMIBCC Gain/Loss on Assets Disposed	SE	0	0	0	0	0
	PMIBook Depreciation	SE	19,424,295	19,356,029	18,400,085	18,684,060	17,369,648
	PMIBridger Section 471 Adj	SE	0	0	0	0	0
	PMIDevt Cost Amort	SE	0	0	0	0	0
	PMIOverburden Removal	SE	0	0	0	0	0
	PMIVacationBonus Adjustment	SE	0	0	0	0	0
	PMIWY Extraction Tax	SE	1,338,741	976,262	(1,164,618)	1,100,904	(637,976)
	Post Merger Loss-Reacquired Debt	SNP	1,006,599	1,035,435	901,722	624,374	649,181
	Powerdale Decommissioning Reg Asset - ID	IDU	17,846	25,404	26,216	26,216	26,216
	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - WA	WA	425,894	212,946	0	0	0
	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0
	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0
	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0
	Prepaid Taxes-OR PUC	OR	0	0	0	0	0

PacifiCorp
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Primary Account	Description	Alloc	2013	2014	2015	2016	2017
	Prepaid Taxes-property taxes	GPS	(4,546,417)	(903,450)	(250,505)	(408,598)	(134,124)
	Prepaid Taxes-UT PUC	UT	0	0	0	0	0
	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0
	Property Insurance	SO	0	0	0	0	0
	Purchase Card Trans Provision	SO	0	0	0	0	0
	Reg Asset - CA Solar Feed-in Tariff	OTHER	(246,352)	0	0	0	0
	REG ASSET - CARBON PLANT DECOMMISSIONII	CA	0	0	0	0	52,048
	Reg Asset - Current DSM	OTHER	1,684,602	(13,592,828)	(7,420,938)	21,860,780	0
	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - Lake Side Liq.	WYP	41,094	27,331	27,331	27,331	27,331
	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	(2,111,153)	1,830,201	(9,150)
	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - Post - Ret MMT -UT	UT	417,972	278,648	278,648	278,648	278,648
	Reg Asset - Post-Retirement Settlement L	SO	0	0	1,066,370	231,373	341,954
		UT	0	0	0	(403,013)	(372,012)
		WYU	0	0	0	(77,855)	22,244
	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - UT - Naughton U3 Costs	UT	(2,109,478)	1,808,124	301,354	0	0
	Reg Asset - UT - Solar Incentive Program	OTHER	(867,043)	0	0	0	(2,824,787)
	Reg Asset - UT MPA	OTHER	0	0	0	0	0
	Reg Asset - UT REC's in Rates - Current	OTHER	2,933,170	(8,778,996)	(2,739,931)	8,585,757	0
	Reg Asset - UT STEP Pilot Programs Balan	OTHER	0	0	0	0	2,824,787
	Reg Asset - WY - Naughton U3 Costs	WYP	(832,779)	555,186	277,593	0	0
	Reg Asset _ Pension MMT -UT	UT	424,764	283,176	283,176	283,176	283,176
	Reg Asset FAS 158 Pension Liab Adj	SO	59,323,991	38,779,535	35,426,823	37,442,339	24,175,616
	Reg Asset FAS 158 Post Retire Liab	SO	7,639,642	4,934,708	(1,484,438)	(5,789,384)	(6,408,983)
	Reg Asset MEHC Transition Service Costs	CA	44,554	0	0	0	0
	Reg Asset Utah ECAM	OTHER	9,385,948	16,180,737	18,433,796	0	0
	Reg Asset-Deferred OR Independent Evalua	OTHER	(191,893)	0	0	0	0
	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0
	REG LIAB-DSM	OTHER	1,389,758	3,491	(3,491)	0	14,801,734
	Reg Liability - CA California Alternativ	OTHER	1,100,347	(6,694,226)	(2,606,972)	(770,858)	0
	Reg Liability - CA GHG Allowance Revenue	OTHER	0	0	0	199,709	1,797,497
	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0
	Reg Liability - Def NPC Balance Reclass	OTHER	(595,234)	0	0	0	0
	Reg Liability - Depreciation Decrease -	OR	0	427,497	936,960	999,952	1,078,877
	Reg Liability - Depreciation Decrease De	WA	0	334,248	379,312	(720,208)	0
	Reg Liability - Energy Savings Assistanc	OTHER	0	0	0	0	698,639
	Reg Liability - ID Property Insurance Re	IDU	170,316	67,054	112,320	113,558	54,700
	Reg Liability - OR 2010 Protocol Def	OR	(2,431,626)	0	0	0	0
	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	0	0	0	596,359	613,425
	Reg Liability - OR Injuries & Damages Re	OR	(890,359)	1,408,251	3,058,713	3,113,530	2,773,569
	Reg Liability - OR Property Insurance Re	OR	(3,817,325)	1,221,270	1,833,968	(2,278,989)	(8,867,029)
	Reg Liability - Powerdale Decommissionin	UT	(540,834)	0	0	0	0
	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0
	Reg Liability - Sale of REC's-WA	OTHER	(17,313,325)	0	0	0	63,903
	Reg Liability - Sale of renewable Energy	OTHER	(23,985,565)	0	0	0	806,671
	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	Reg Liability - Tax Revenue Adjustment -	UT	(61,696)	0	0	0	0
		WYP	22,041	17,632	17,633	13,225	0
	Reg Liability - UT Home Energy Lifeline	UT	0	0	0	0	0
	Reg Liability - WA - Accelerated Depreci	WA	0	0	0	0	8,405,632
	Reg Liability - WA Decoupling Mechanism	OTHER	0	0	0	0	666,696
	Reg Liability - WA Low Energy Program	WA	155,096	202,391	160,889	498,246	(286,731)
	Reg Liability - WY Property Insurance Re	WYP	524,715	(1,440,569)	346,627	349,810	194,847
	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0
	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0
	RegLiability - OR 2012 GRC Giveback	OTHER	9,415,032	(9,847,371)	432,339	(0)	0
	Regulatory Asset - Post - Ret MMT -CA	CA	26,232	17,488	17,488	17,488	17,488
	Regulatory Asset - Post - Ret MMT -ID	IDU	0	0	0	0	0
	Regulatory Asset - Post -Ret MMT -OR	OR	289,552	193,035	193,035	193,035	193,035
	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0
	Regulatory Liability - CA GreenHouse Gas	OTHER	9,101,775	(4,392,256)	(2,909,008)	(1,800,511)	0
	Regulatory Liability - CA Solar Feed-in	OTHER	0	507,405	856,078	113,093	(275,287)
	Regulatory Liability - OR Deferred Exces	OTHER	521,891	3,398,279	4,304,117	6,629,668	7,325,472
	Regulatory Liability - OR RECS in Rates	OTHER	0	12,556	446,969	(459,525)	0
	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0
	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	3,316,569
	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0
	Regulatory Liability - UT Solar Feed-in	OTHER	3,675,385	4,036,440	4,374,198	2,299,370	2,501,392
	Regulatory Liability - WA Deferred Exces	OTHER	107,957	9,164	9,808	112,009	10,622,769
	Regulatory Liability - WA RECS in Rates	OTHER	13,549,767	(13,549,767)	0	0	0
	Regulatory Liability - WY Deferred Exces	OTHER	0	0	0	0	10,350,835
	Repair Deduction	SG	0	0	0	0	0
	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0

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Primary Account	Description	Alloc	2013	2014	2015	2016	2017
	Reverse Accrued Final Reclamation	OTHER	(746,099)	(213,164)	4,221,350	(6,815,223)	(790,838)
	RTO Grid West Notes Receivable-OR	OR	355,527	0	0	0	0
	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0
	Sales & Use Tax Accrual	SO	1,066,508	(1,066,508)	0	250,977	0
	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0
	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0
	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0
	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0
	Sec. 481a Adj - Repair Deduction	SG	0	0	(43,322,360)	0	0
	Self Insured Health Benefit	SO	0	0	0	0	0
	Sick Leave Accrual - PMI	SE	0	0	0	0	63,253
	Sick Leave Vacation & Personal Time	SO	(2,315,461)	(2,624,546)	(3,268,581)	(2,310,312)	(504,785)
	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0
	SRC Book Cost Depletion	SG	0	0	0	0	0
	SRC Book Depletion step up basis adj	SG	0	0	0	0	0
	Steam Rts Blundell Geothml Bk Depr	SG	0	0	0	0	0
	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0
	TGS Buyout-SG	SG	23,211	15,474	15,474	15,474	15,473
	Transition Team Costs-UT	UT	0	0	0	0	0
	Trapper Mine Contract Obligation	SE	0	0	0	5,828,813	176,932
	Trapper Mining Stock Basis	OTHER	0	0	0	0	0
	Trojan Decomissioning Costs	TROJD	(169,491)	503,213	157,088	(42,888)	(42,345)
	Unearned Joint Use Pole Contact Revenu	SNPD	(965,355)	(389,422)	0	0	0
	UNRECOVERED PLANT-POWERDALE	SG	0	0	0	0	0
	UT Kalamath Relicensing Costs	OTHER	35,306,774	0	0	0	0
	WA - Chehalis Plant Revenue Requirement	WA	4,500,000	3,000,000	3,000,000	1,500,000	0
	WA Disallowed Colstrip #3 Write-off	WA	78,282	52,188	52,188	52,188	52,188
	WA Rate Refunds	OTHER	0	0	0	0	0
	WA RTO Grid West N/R w/o	WA	0	0	0	0	0
	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0
	West Valley Lease Reduction - CA	CA	0	0	0	0	0
	West Valley Lease Reduction - ID	IDU	0	0	0	0	0
	West Valley Lease Reduction - OR	OR	0	0	0	0	0
	West Valley Lease Reduction - UT	UT	0	0	0	0	0
	West Valley Lease Reduction - WA	WA	0	0	0	0	0
	West Valley Lease Reduction - WY	WYU	0	0	0	0	0
	Willow Wind Account Receivable	WA	0	0	0	0	0
	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0
	WY - Deferred Advertising Costs	WYP	0	0	0	0	0
	WY - Deferred Overburden Costs	WYP	(8,013)	(223,549)	(235,163)	(463,325)	10,346
	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0
SCHMAT Total			**939,119,032**	**827,300,066**	**1,086,894,576**	**996,592,270**	**1,037,099,368**
SCHMDP	2004 JCA-Qualified Prod Activities Deduc	SG	0	0	11,907,724	11,549,364	33,558,074
	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0
	Book Depreciation Allocated to Medicare	SCHMDEXF	(162,455)	(10,179)	(10,910)	(17,168)	(16,933)
	MEDICARE SUBSIDY	SO	(1,718,531)	0	0	0	0
	MEHC Insurance Services-Receivable	SO	1,631,352	(262,490)	46,485	(30,022)	0
	PMI 2004 JCA-Qualified Prod Activities D	SE	0	0	0	646,675	1,874,524
	PMI Overriding Royalty	SE	1,707	(2,216)	0	0	0
	PMI Tax Exempt Interest Income	SE	0	0	0	0	0
	PMIDepletion	SE	0	0	0	0	0
	Preferred Dividend - PPL	SNP	377,765	218,536	61,707	67,348	65,097
	SPI 404(K) Contribution	SO	0	0	0	0	0
	Tax Depletion - Deer Creek	SE	0	0	0	0	0
	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0
	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0
	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	484,184	468,747	471,815	(210,745)	0
	Trapper Mine Dividend Deduction	SE	0	0	0	0	0
SCHMDP Total			**614,022**	**412,398**	**12,476,821**	**12,005,452**	**35,480,761**
SCHMDT	190LEGAL RESERVE	SO	0	0	0	0	0
	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	3,153,592	2,216,378	1,412,171	0	0
	781 Shopping Incentive_OR	OTHER	0	0	0	0	0
	A&G Credit - ID	IDU	0	0	0	0	0
	A&G Credit - WA	WA	0	0	0	0	0
	A&G Credit - WY	WYP	0	0	0	0	0
	A&G Credit-CA	CA	0	0	0	0	0
	A&G Credit-OR	OR	0	0	0	0	0
	Accrued CIC Severence	SO	0	0	0	0	0
	ACCRUED ROYALTIES	SE	0	0	0	0	0
	AFUDC	SNP	14,374,425	0	0	0	0
	AFUDC - DEBT	SNP	43,913,455	29,571,141	20,454,951	14,554,607	15,891,110
	AFUDC - Equity	SNP	28,883,913	58,426,216	39,648,160	27,632,499	27,043,259
	Allowance for Doubtful A/C-Grid West W/O	SG	0	0	0	0	0
	AMORT NOPAS 99-00 RAR	SO	85,758	50,798	50,796	50,796	50,796
	Amort of Debt Disc & Exp	SNP	0	0	0	0	0

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Primary Account	Description	Alloc	2013	2014	2015	2016	2017
	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0
	ARO/Reg Diff - Trojan - WA	WA	0	280,913	(8,289)	(8,392)	(1,171)
	Bad Debts Allowance	BADDEBT	0	0	0	0	0
	Basis Intangible Difference	SO	925,358	129,329	193,420	257,778	237,224
	Bonus Liability	SO	0	0	0	0	0
	Book Gain/Loss on Land Sales	GPS	1,245,362	8,313	(96,567,756)	10,878,886	635,312
	BPA Conservation Rate Credit	SG	0	0	0	0	0
	Bridger Coal Company Gain/Loss on Assets	SE	(41,197)	(659,118)	(450,440)	(916,921)	(9,695,907)
	CA - January 2010 Storm Costs	OTHER	0	0	0	0	0
	CA Def Excess NPC	CA	(1,597,113)	2,939,150	(509,316)	2,610,723	(1,986,072)
	CA Deferred Intervenor Funding	OTHER	92	7,349	44	127	278
	CA GHG Allowance	OTHER	0	0	0	1,908,734	(1,908,734)
	CA Refund	OTHER	0	0	0	0	0
	CA West Valley Lease Reduction	CA	0	0	0	0	0
	Capitalized Depreciation	SO	5,681,113	5,833,974	5,051,360	4,977,004	4,931,895
	Capitalized Labor Cost for Powertax Inpu	SO	862,862	56,149	(56,149)	0	0
	Cholla GE Safe Harbor Lease	SG	0	0	0	0	0
	Cholla Plt Transact Costs- APS Amort - I	IDU	49,460	32,973	32,973	32,973	32,973
	Cholla Plt Transact Costs- APS Amort - O	OR	80,720	53,813	53,813	53,813	53,813
	Cholla SHL-NOPA (Lease Amortization)	SG	180,174	149,024	167,176	216,049	248,093
	CIAC	CIAC	0	0	0	0	0
	Coal M&S Inventory Write-Off	SNPD	529,217	187,604	487,324	(2,245,940)	1,197,773
	Coal Mine Development	SE	690,461	(530,250)	0	0	0
	Coal Mine Development 30% Amort	SE	0	0	0	0	0
	Coal Mine Receding Face (Extension)	SE	2,148,233	2,369	0	0	0
	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0
	Contra Pension Reg Asset CTG - WA	WA	1,017,963	0	0	0	0
	Contra Pension Reg Asset MMT & CTG _CA	CA	137,880	91,920	91,920	91,920	91,920
	Contra Pension Reg Asset MMT & CTG _OR	OR	1,521,951	1,014,634	1,014,634	1,014,634	1,014,633
	Contra Pension Reg Asset MMT & CTG _WY	WYP	0	0	0	0	0
	Contra RA UMWA Pension CA	OTHER	0	0	(1,742,690)	0	(69,884)
	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0
	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0
	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0
	Contra RA UMWA Pension WA	OTHER	0	0	(7,816,532)	0	(313,454)
	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0
	Contra Reg Asset - Pension Plan CTG	SO	0	0	0	0	820,492
	Contract Liability Basis Adj Chehalis	SG	0	0	0	0	0
	Contract Liability Basis Adjustment -Che	SG	0	0	1,339,079	(308,600)	(157,324)
	ContraRA DeerCreekAband CA	CA	0	0	(1,932,676)	(132,935)	(153,468)
	ContraRA DeerCreekAband ID	IDU	0	0	(3,001)	(616,572)	(431,365)
	ContraRA DeerCreekAband OR	OR	0	0	(3,076,286)	191,734	(1,840,823)
	ContraRA DeerCreekAband UT	UT	0	0	(923,617)	(4,394,482)	2,901,319
	ContraRA DeerCreekAband WA	WA	0	0	(8,668,682)	(596,259)	(688,354)
	ContraRA DeerCreekAband WY	WYU	0	0	(375,681)	(957,004)	957,004
	Customer Service / Weatherization	OTHER	0	0	0	0	0
	Def Reg Asset-Transmission Srvc Deposit	SG	265,221	980,499	(1,064,530)	928,739	28,165
	Deferral of Renewable Energy Credit - WA	OTHER	(681,343)	5,000,401	(3,085,153)	73,889	(1,989,137)
	Deferral of Renewable Energy Credit - WY	OTHER	3,889,226	(1,767,006)	0	0	0
	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0
	Deferred Comp Plan Benefits-PPL	SO	1,326,912	(1,082,829)	(115,581)	1,991,862	(834,544)
	Deferred Excess Net Power Costs - ID 09	OTHER	(10,801,972)	273,858	(6,431,958)	11,204,729	(9,418,452)
	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0
	Deferred Excess Net Power Costs - UT	OTHER	(7,056,757)	20,394,309	6,691,862	8,407,854	(28,437,268)
	Deferred Excess Net Power Costs - WY 08	OTHER	(16,898,346)	(9,950,597)	(5,236,485)	1,549,457	(5,156,070)
	Deferred Intervenor Funding Grants-OR	OTHER	317,830	299,946	275,388	(242,639)	(672,080)
	DEFERRED REG ASSET - FOOTE CREEK CONTF	SG	206,460	137,640	85,922	(0)	0
	Deferred Regulatory Expense-IDU	IDU	(5,489)	(5,965)	(16,431)	(3,950)	0
	Depletion - Tax Percentage Deduction	SE	3,779,983	0	0	0	0
	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0
	FAS 106 Accruals	SO	0	0	0	0	0
	FAS 158 - Funded Pension Asset	SO	0	12,086,009	(12,086,009)	0	0
	FAS 158 Pension Liability	SO	95,896,686	(24,663,165)	31,610,970	20,617,336	22,094,257
	FAS 158 Post-Retirement Liability	SO	4,900,320	(1,838,384)	954,477	4,802,334	5,003,194
	Fixed Asset-Book/Tax - IGC	SE	0	0	0	0	0
	Gain/(Loss) on Prop Dispositions	GPS	19,174,696	832,422	10,214,507	(7,914,899)	(896,797)
	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0
	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0
	Hazardous Waste Clean-up Costs	SO	13,680,869	2,566,601	7,453,513	1,143,274	28,213,241
	Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0
	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0
	Idaho Customer Balancing Account	OTHER	0	0	0	0	0
	IGC Vacation Accrual	SO	0	0	0	0	0
	Injuries and Damages Reserve	SO	(46,996,255)	(2,883,372)	(10,229,689)	11,869,410	19,126,786
	Insurance Reserve	SO	0	37,459,455	17,060,057	(20,164,009)	(3,472,913)

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Primary Account	Description	Alloc	2013	2014	2015	2016	2017
	LT Prepaid IBEW 57 Pension Contribution	OTHER	429,107	(295,977)	(5,784,676)	(0)	0
	Microsoft Software License Liability	SO	0	0	0	0	0
	Mine Safety Sec. 179E Election - PMI	SE	0	292,886	7,921	(92)	0
	Mine Safety Sec. 179E Election - PPW	SE	0	110,218	0	0	0
	Misc - Reg Liab	OTHER	0	0	0	0	0
	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0
	Misc Deferred Credits	SO	0	0	0	0	0
	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0
	OR Rate Refunds	OTHER	0	0	0	0	0
	OR Reg Asset/Liability Consolidation	OR	257,890	(2,662)	416,904	(405,252)	1,350
	OR RTO Grid West N/R	OR	0	0	0	0	0
	OR SB 408 Recovery	OTHER	(6,907,907)	0	0	0	0
	Oregon Gain on Sale of Halsey-OR	OTHER	5,248	0	0	0	0
	Other Prepaids	SO	(949,666)	260,980	1,093,241	124,248	(1,581,334)
	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0
	PMI - Fuel Cost Adjustment	SE	3,231,253	(1,179,636)	(2,245,854)	815,742	1,454,680
	PMI Bonus Accrual	SE	0	0	0	0	0
	PMI Coal Mine Development	SE	0	0	0	0	0
	PMI Coal Mine Receding Face (Extension)	SE	2,247,388	2,111,707	4,303,688	2,272,708	1,335,520
	PMI EITF Pre Stripping Costs	SE	122,731	(1,000,854)	1,206,581	(1,244,162)	34,430
	PMI Underground Mine Cost Depletion	SE	0	0	0	0	0
	PMI WY Extraction Tax	SE	0	0	0	0	0
	PMIDevt Cost Amort	SE	138,397	(160,756)	(158,487)	(375,937)	(403,125)
	PMISEC 263A Adjustment	SE	3,095,565	101,866	1,303,047	(442,563)	1,213,091
	PMITax Depreciation	SE	18,383,171	15,033,497	12,729,669	17,147,343	8,695,609
	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0
	Powerdale Hydro Decom Reg Asset - CA	CA	(33,069)	0	0	0	0
	Prepaid Aircraft Maintenance Costs	SG	0	66,826	(54,165)	(12,661)	37,884
	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0
	Prepaid IBEw 57 Pension Contribution - C	OTHER	0	0	3,164,097	(3,164,097)	0
	Prepaid Surety Bond Costs	SO	0	0	372,705	(372,705)	0
	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0
	Prepaid Taxes-ID PUC	IDU	56,805	51,552	3,604	(81,704)	65,879
	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0
	Prepaid Taxes-OR PUC	OR	1,690,739	172,911	42,706	214,274	218,493
	Prepaid Taxes-property taxes	GPS	0	0	0	0	0
	Prepaid Taxes-UT PUC	UT	2,953,419	81,029	104,028	874,597	(31,133)
	Prepaid Taxes-WA UTC	WA	0	0	0	0	0
	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0
	Prepaid Water Rights	SG	0	0	397,977	89,214	0
	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0
	Ptax NOPAs	SO	0	0	0	0	0
	Purchase Card Trans Provision	SO	0	0	0	0	0
	Redding Renegotiated Contract	SG	824,994	549,996	549,996	275,098	0
	Reg Asset - CA Deferred Net Power Costs	OTHER	3,035,714	(416,639)	2,401,246	(5,020,321)	0
		UT	0	682,500	(35,000)	(35,000)	(35,000)
	Reg Asset - CA GreenHouse Gas Allowance	OTHER	3,534,944	3,875,022	(4,009,882)	(3,400,084)	0
	Reg Asset - CA Mobile Home Park Conversi	OTHER	0	0	1,204	7,554	4,634
	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	11,313	(11,313)	0	0	0
	Reg Asset - Carbon Decommissioning - ID	IDU	0	483,325	(483,325)	0	0
	Reg Asset - Carbon Decommissioning - UT	UT	0	3,371,968	(3,371,968)	0	0
	Reg Asset - Carbon Decommissioning - WY	WYP	0	1,230,119	(1,230,119)	0	0
	REG ASSET - CARBON PLANT DECOMMISSIONI	SG	0	0	0	3,449,365	(696)
	Reg Asset - Carbon Unrecovered Plant - I	IDU	0	1,064,068	1,568,444	(478,638)	(478,639)
	Reg Asset - Carbon Unrecovered Plant - U	UT	0	7,327,472	11,618,054	(3,444,641)	(3,444,641)
	Reg Asset - Carbon Unrecovered Plant - W	WYP	0	2,676,893	3,693,140	(1,158,188)	(1,158,188)
	Reg Asset - Current Reclass - Other	OTHER	(59,398,191)	0	0	0	0
	Reg Asset - Def NPC Balance Reclass	OTHER	(595,234)	0	0	0	0
	Reg Asset - Depreciation Increase - ID	IDU	0	780,712	1,633,830	1,697,236	1,326,609
	Reg Asset - Depreciation Increase - UT	UT	0	1,586,776	461,914	(128,043)	(128,043)
	Reg Asset - Depreciation Increase - WY	WYP	0	3,670,977	3,404,078	(442,191)	(442,191)
	Reg Asset - Energy West Mining	SE	0	0	235,795,849	9,332,005	12,537,417
	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0
	Reg Asset - ID Deferred Excess Net Power	OTHER	14,808,443	379,971	3,331,217	(18,519,632)	0
	Reg Asset - Naughton Unit #3 Costs	OTHER	2,776,068	(2,776,068)	0	0	0
	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	76,532	(51,021)	(25,510)	0
	Reg Asset - Noncurrent Reclass - Other	OTHER	60,947,820	(1,425,326)	(124,302)	0	0
	Reg Asset - OR Asset Sale Gain Giveback	OTHER	311,576	(105,719)	(205,857)	0	0
	Reg Asset - OR REC's in Rates - Current	OTHER	578,553	(510,416)	(68,137)	0	0
	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	29,673	(29,673)	(0)	0
	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	(112,551)	(255,418)	367,969	0

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	Reg Asset - OR Solar Feed-in Tariff	OTHER	(277,235)	304,376	198,158	3,670,882	(139,309)
	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	2,279,580	874,675	393,236	(3,547,491)	0
	Reg Asset - Other - Balance Reclass	OTHER	(1,302,700)	538,738	(4,633,908)	4,303,718	1,350
	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	4,877,380	(4,877,380)	0
	Reg Asset - Pref Stock Redemp Loss WA	OTHER	0	0	115,420	(13,318)	(13,318)
	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	(0)
	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	0	0	0	0
	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	643,431
	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - UT - Deferred Stock Redempti	OTHER	0	0	718,705	(82,531)	(82,531)
	Reg Asset - UT 2017 Protocol - MSP Defer	UT	0	0	0	0	2,198,202
	Reg Asset - UT Deferred Excess Net Power	OTHER	29,652,679	10,524,729	(6,062,189)	(34,115,219)	0
	Reg Asset - UT Subscriber Solar Program	UT	0	0	0	768,705	597,889
	Reg Asset - Utah MPA	OTHER	0	0	0	0	0
	Reg Asset - WA Merwin Project	OTHER	0	0	430,582	(433,935)	0
	Reg Asset - WY - Deferred Stock Redempti	OTHER	0	0	247,680	(28,442)	(28,442)
	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	0	0	0	0	0
	Reg Asset - WY Deferred Excess Net Power	OTHER	14,389,216	13,433,728	(14,368,368)	(13,454,576)	0
	Reg Asset - WY Liquidation Damages N2	WYP	0	111,298	(5,708)	(5,708)	(5,707)
	Reg Asset - WY REC's in Rates - Current	OTHER	1,613,674	2,987,096	(4,023,936)	(576,833)	0
	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	2,553,665	(2,553,665)	0
	Reg Asset balance reclass	OTHER	3,503,549	(20,310,762)	(9,545,471)	21,302,347	14,801,734
	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0
	Reg Asset Utah ECAM	OTHER	(19,248,068)	(4,538,711)	0	0	0
	Reg Asset-FAS 158 Pension Liab Adj	SO	0	0	0	0	0
	Reg Asset-Post Employment Costs	SO	7,401,392	(277,743)	509,574	(4,531,652)	(1,129,287)
	Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0
	Reg Liab - OR Energy Conservation Charge	OTHER	152,526	(235,355)	528,822	(761,209)	(463,679)
	REG LIAB-DSM	OTHER	0	0	0	0	0
	Reg Liability - Contra - Carbon Decommis	IDU	0	0	1,247,697	0	0
		UT	0	0	9,025,509	(0)	0
		WYP	0	0	2,943,742	(535,225)	(535,226)
	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0
	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0
	Reg Liability - Non current Reclass - Ot	OTHER	(1,549,630)	1,425,327	124,302	(0)	0
	Reg Liability - Sale of renewable Energy	OTHER	2,544,060	(84,067)	84,067	(33,699)	(184,603)
	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0
	Reg Liability - UT Property Insurance Re	UT	(2,287,601)	(885,345)	(1,279,407)	347,930	(524,806)
	Reg Liability - WA Low Energy Program	WA	0	0	0	0	0
	Reg Liability BPA balancing accounts-OR	OTHER	860,277	1,821,428	16,353	0	0
	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0
	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0
	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0
	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0
	Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0
	Reg. Liability - UT Home Energy Lifeline	UT	(716,224)	(1,153,819)	820,836	(217,090)	(293,376)
	Regulatory Assets - Interim Provisions	OTHER	6,497,404	0	0	0	0
	Regulatory Liabilities - Interim Provisi	OTHER	(8,536,695)	0	0	0	0
	Regulatory Liability - OR Asset Sale Gai	OTHER	35,161	0	0	0	0
	Regulatory Liability - Other Reg Liabili	OTHER	22,555,889	4,128,788	(968,977)	1,081,528	0
	Removal Cost (net of salvage)	GPS	67,174,671	44,843,080	31,826,479	68,944,314	66,962,584
	Repair Allowance 3115	DGP	0	0	0	0	0
	Repair Deduction	SG	110,241,545	113,561,953	157,002,054	225,242,207	134,141,982
	Research & Exper. Sec. 174 Amort.	SO	(12,411)	0	0	0	0
	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0
	RTO Grid West N/R Allowance	SG	0	0	0	0	0
	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0
	Sales & Use Tax Accrual	SO	0	0	0	0	0
	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0
	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0
	Self Insured Health Benefit	SO	0	0	0	0	0
	Severance Accrual	SO	(179,106)	0	(3,067,728)	2,475,324	66,370
	Stm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0
	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0
	Tax Depreciation	TAXDEPR	1,194,521,703	1,048,425,493	1,189,780,153	1,133,195,540	894,170,234
	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	255,640	169,683	179,927	125,274	(39,203)
	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0
	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0
	Trojan Special Assessment -DOE-IRS	TROJD	0	0	0	0	0
	Unearned Joint Use Pole Contact Revenue	SNPD	2,156,223	(214,545)	63,291	(888)	15,821
	University of WY Contract Amort.	WYP	0	0	0	0	0
	Unrecovered Plant Powerdale	SG	306,621	(61,353)	0	0	0
	UT Def Independent Evaluation Fee	UT	(200,043)	0	124,302	(0)	0
	UT Kalamath Relicensing Costs	OTHER	33,379,802	(1,365,689)	(4,323,609)	(3,139,511)	(3,488,788)

PacifiCorp
Federal Income Taxes
Figures in Actual Dollars

Primary Account	Description	Alloc	2013	2014	2015	2016	2017
	UT West Valley Lease Reduction	UT	0	0	0	0	0
	Vacation Accrual - PMI	SE	(22,069)	4,548	(47,625)	(72,026)	43,056
	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0
	WA Rate Refunds	OTHER	0	0	0	0	0
	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0
	West Valley Lease Reduction - ID	IDU	0	0	0	0	0
	West Valley Lease Reduction - WY	WYP	0	0	0	0	0
	Willow Wind Account Receivable	WA	0	0	0	0	0
	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0
	WY - Deferred Overburden Costs	WYP	0	0	0	0	0
	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0
SCHMDT Total			**1,681,588,621**	**1,389,801,611**	**1,610,929,832**	**1,478,951,860**	**1,188,386,707**
Grand Total			**2,906,043,640**	**2,504,505,247**	**3,020,650,087**	**2,823,251,985**	**2,596,173,531**

A7. D.I.T. EXPENSE AND I.T.C. AMORTIZATION

PacifiCorp
Deferred Income Tax Expense and Investment Tax Credit Amortization
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2013	2014	2015	2016	2017
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0
	105101	Capitalized Labor Cost for Powertax Inpu	SO	327,465	21,310	(21,310)	0	0
	105121	282PMI Book Depreciation	SE	0	0	0	0	0
	105122	Repair Deduction	SG	41,837,768	43,097,896	59,583,850	85,481,670	50,908,223
	105125	Tax Depreciation	TAXDEPR	453,332,932	397,887,959	451,533,466	430,059,039	339,346,545
	105126	282DIT PMIDepreciation-Tax	SE	7,064,234	5,705,362	4,831,037	6,507,588	3,300,071
	105137	Capitalized Depreciation	SO	2,156,039	2,214,051	1,917,042	1,888,823	1,871,703
	105141	AFUDC Debt	SNP	11,040,725	11,222,544	7,762,859	5,523,619	6,030,834
	1051411	AFUDC Equity	SNP	22,041,842	22,173,334	15,046,874	10,486,810	10,263,187
	105143	282Basis Intangible Difference	SO	351,183	49,082	73,404	97,830	90,029
	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0
	105148	Mine Safety Sec. 179E Election - PPW	SE	0	41,829	0	0	0
	105149	Mine Safety Sec. 179E Election - PMI	SE	0	111,153	3,006	(35)	0
	105152	Gain / (Loss) on Prop. Disposition	GPS	7,276,989	315,913	3,876,507	(3,003,783)	(340,343)
	105153	Contract Liability Basis Adjustment -Che	SG	0	0	508,194	(117,117)	(59,706)
	1051531	Contract Liability Basis Adj Chehalis	SG	0	0	0	0	0
	105165	Coal Mine Development	SE	262,036	(201,235)	0	0	0
	105170	Coal Mine Extension	SE	815,275	899	0	0	0
	105171	PMI Coal Mine Extension Costs	SE	852,906	801,414	1,633,293	862,515	506,843
	105175	Cost of Removal	GPS	25,493,459	17,018,398	12,078,468	26,165,057	25,412,970
	1052203	Cholla SHL NOPA (Lease Amortization)	SG	68,377	56,555	63,444	81,994	94,154
	105470	282Book Gain/Loss on Land Sales	GPS	472,627	3,155	(36,648,429)	4,128,647	241,107
	110200	IGC Tax Percentage Depletion Deduct	SE	1,434,541	0	0	0	0
	110205	SRC Tax Percentage Depletion Deduct	SE	33,308	64,397	68,285	47,542	(14,878)
	1102051	Tax Percentage Depletion - Deduction (Bl	SE	63,710	0	0	0	0
	120105	Willow Wind Account Receivable	WA	0	0	0	0	0
	205025	PMI-Fuel Cost Adjustment	SE	1,226,293	(447,684)	(852,324)	309,582	552,066
	205200	M&S INVENTORY WRITE-OFF	SNPD	200,843	71,196	184,945	(852,358)	454,566
	205411	190PMISec263A	SE	1,194,811	38,659	494,519	(167,957)	460,380
	210100	283OR PUC Prepaid Taxes	OR	641,653	65,622	16,207	81,318	82,920
	210120	283UT PUC Prepaid Taxes	UT	1,120,852	30,752	39,480	331,918	(11,814)
	210130	283ID PUC Prepaid Taxes	IDU	21,558	19,565	1,367	(31,006)	25,002
	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0
	210180	283Prepaid Membership Fees-EEI WSCC	SO	(360,408)	99,045	414,895	47,153	(600,132)
	210185	Prepaid Aircraft Maintenance Costs	SG	0	25,361	(20,556)	(4,805)	14,378
	210190	Prepaid Water Rights	SG	0	0	151,036	33,858	(1)
	210195	Prepaid Surety Bond Costs	SO	0	0	141,445	(141,445)	0
	287396	Regulatory Liabilities - Interim Provisi	OTHER	(3,239,761)	0	0	0	0
	287616	Regulatory Assets - Interim Provisions	OTHER	2,465,830	0	0	0	0
	320210	190R&E Expense Sec174 Deduction	SO	(4,710)	0	0	0	0
	320271	Contra Reg Asset - Pension Plan CTG	SO	0	0	0	0	311,384
	320285	Reg Asset-Post Employment Costs	SO	2,808,903	(105,407)	193,388	(1,719,807)	(428,576)
	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	162,850	(112,326)	(2,195,341)	0	0
	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER	0	0	1,200,806	(1,200,806)	0
	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	100,654	372,109	(404,000)	352,465	10,689
	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	78,354	52,236	32,609	0	0
	415300	283Hazardous Waste/Environmental Cleanup	SO	5,192,026	974,050	2,828,683	433,885	10,707,208
	415406	Reg Asset Utah ECAM	OTHER	(7,304,834)	(1,722,486)	0	0	0
	415410	Reg Asset - Energy West Mining	SE	0	0	89,486,882	3,541,589	4,758,076
	415411	ContraRA DeerCreekAband CA	CA	0	0	(733,470)	(50,451)	(58,243)
	415412	ContraRA DeerCreekAband ID	IDU	0	0	(1,139)	(233,996)	(163,708)
	415413	ContraRA DeerCreekAband OR	OR	0	0	(1,167,481)	72,764	(698,612)
	415414	ContraRA DeerCreekAband UT	UT	0	0	(350,522)	(1,667,750)	1,101,080
	415415	ContraRA DeerCreekAband WA	WA	0	0	(3,289,851)	(226,287)	(261,238)
	415416	ContraRA DeerCreekAband WY	WYU	0	0	(142,575)	(363,193)	363,192
	415417	Contra RA UMWA Pension CA	OTHER	0	0	(661,368)	0	(26,522)
	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0
	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0
	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0
	415421	Contra RA UMWA Pension WA	OTHER	0	0	(2,966,452)	0	(118,959)
	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0
	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	18,770	12,513	12,512	12,513	12,512
	415502	Cholla Plt Transact Costs- APS Amort - O	OR	30,635	20,424	20,424	20,424	20,423
	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0
	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	0	0	0	0	834,240
	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	0	0	0	0	0
	415545	Reg Asset - WA Merwin Project	OTHER	0	0	163,410	(164,713)	0
	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	11,261	(11,261)	0	0
	415655	CA GHG Allowance	OTHER	0	0	0	724,384	(724,384)
	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	0	0	272,757	(31,320)	(31,320)
	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	0	0	93,998	(10,794)	(10,792)
	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	0	0	43,803	(5,055)	(5,055)
	415680	190Def Intervenor Funding Grants-OR	OTHER	120,620	113,833	104,512	(92,084)	(255,062)
	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	326,483	691,250	6,206	0	0
	415701	CA Deferred Intervenor Funding	OTHER	34	2,789	17	48	105
	415815	Insurance Reserve	SO	0	14,216,238	6,474,462	(7,652,443)	(1,318,005)
	415820	Contra Pension Reg Asset MMT & CTG OR	OR	577,596	385,064	385,064	385,064	385,064
	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0
	415823	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0

PacifiCorp
Deferred Income Tax Expense and Investment Tax Credit Amortization
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2013	2014	2015	2016	2017
	415824	Contra Pension Reg Asset MMT & CTG CA	CA	52,327	34,884	34,884	34,884	34,884
	415825	Contra Pension Reg Asset CTG - WA	WA	386,327	0	0	0	0
	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	(42,714)	(96,934)	139,648	0
	415850	Unrecovered Plant Powerdale	SG	116,366	(23,284)	0	0	0
	415851	Powerdale Hydro Decom Reg Asset - CA	CA	(12,550)	0	0	0	0
	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	0	0	457	2,867	1,759
	415863	Reg Asset - UT Subscriber Solar Program	UT	0	0	0	291,731	226,905
	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(105,214)	115,514	75,203	1,393,136	(52,870)
	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	1,152,084	(158,119)	911,296	(1,905,262)	0
	415870	Deferred Excess Net Power Costs CA	CA	(606,121)	1,115,437	(193,291)	990,795	(753,733)
	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(6,413,091)	(3,776,351)	(1,987,298)	588,035	(1,956,780)
	415875	Deferred Excess Net Power Costs - UT	OTHER	(2,678,110)	7,739,844	2,539,628	3,190,864	(10,792,227)
	415878	Reg Asset - CA Deferred Net Power Costs	UT	0	259,015	(13,284)	(13,284)	(13,284)
	415879	Reg Asset - WY Liquidation Damages N2	WYP	0	42,238	(2,168)	(2,168)	(2,167)
	415880	Deferred UT Independent Evaluation Fee	UT	(75,919)	0	47,175	0	0
	415882	Deferral of Renewable Energy Credit - WA	OTHER	(258,576)	1,897,702	(1,170,847)	28,042	(754,898)
	415883	Deferral of Renewable Energy Credit - WY	OTHER	1,476,001	(670,596)	0	0	0
	415884	Reg Asset - Current Reclass - Other	OTHER	(22,542,208)	0	0	0	0
	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	23,130,307	(540,925)	(47,175)	0	0
	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	5,619,952	144,202	1,264,230	(7,028,385)	0
	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	11,253,488	3,994,239	(2,300,662)	(12,947,067)	0
	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(4,099,456)	103,932	(2,440,992)	4,252,307	(3,574,396)
	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0
	415900	OR SB 408 Recovery	OTHER	(2,621,620)	0	0	0	0
	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	5,460,851	5,098,233	(5,452,939)	(5,106,146)	0
	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	969,141	(969,142)	0
	415904	Reg Asset - WY REC's in Rates - Current	OTHER	612,405	1,133,633	(1,527,123)	(218,914)	0
	415905	Reg Asset - OR REC's in Rates - Current	OTHER	219,567	(193,708)	(25,859)	0	0
	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	0	0	0	0
	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	4,293	(4,293)	0	0	0
	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	865,123	331,948	149,237	(1,346,308)	0
	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	1,053,546	(1,053,545)	0	0	0
	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	29,044	(19,364)	(9,682)	0
	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	244,189
	415920	Reg Asset - Depreciation Increase - ID	IDU	0	296,288	620,055	644,119	503,461
	415921	Reg Asset - Depreciation Increase - UT	UT	0	602,198	175,302	(48,592)	(48,592)
	415922	Reg Asset - Depreciation Increase - WY	WYP	0	1,393,173	1,291,882	(167,816)	(167,816)
	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	0	403,825	595,239	(181,648)	(181,648)
	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	0	2,780,848	4,409,168	(1,307,276)	(1,307,276)
	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	0	1,015,908	1,401,583	(439,544)	(439,544)
	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	183,427	(183,427)	0	0
	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	1,279,696	(1,279,696)	0	0
	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	466,843	(466,842)	0	0
	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	473,514	0	0
	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	3,425,271	0	0
	415935	Reg Liability - Contra - Carbon Decommis	WYP	0	0	1,117,180	(203,124)	(203,124)
	415936	REG ASSET - CARBON PLANT DECOMMISSIONI	SG	0	0	0	1,309,069	(264)
	425100	190Deferred Regulatory Expense-IDU	IDU	(2,083)	(2,264)	(6,236)	(1,499)	0
	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	1,341,547	1,470,610	(1,521,789)	(1,290,366)	0
	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	1,851,014	(1,851,014)	0
	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	118,246	(40,122)	(78,126)	0	0
	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	818,308	(81,421)	24,019	(336)	6,004
	425225	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0
	425295	BPA Conservation Rate Credit	SG	0	0	0	0	0
	425400	UT Kalamath Relicensing Costs	OTHER	12,667,970	(518,293)	(1,640,853)	(1,191,476)	(1,324,030)
	430110	Reg Asset Balance Reclass	OTHER	1,329,632	(7,708,138)	(3,622,603)	8,084,454	5,617,407
	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	430112	Reg Asset - Other - Balance Reclass	OTHER	(494,388)	204,457	(1,758,614)	1,633,304	512
	430113	Reg Asset - Def NPC Balance Reclass	OTHER	(225,897)	0	0	0	0
	505510	190PMI Vacation/Bonus	SE	5,685	1,726	(18,074)	(27,335)	16,340
	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0
	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0
	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0
	605103	ARO/Reg Diff - Trojan - WA	WA	0	106,609	(3,146)	(3,186)	(444)
	610100	283PMI AMORT DEVELOPMENT	SE	52,523	(61,009)	(60,147)	(142,672)	(152,990)
	6101001	190NOPA 103-99-00 RAR	SO	32,546	19,277	19,276	19,276	19,276
	610111	283PMI SALE OF ASSETS	SE	(209,694)	(250,142)	(170,946)	(347,981)	(3,679,694)
	610114	PMI EITF Pre stripping Cost	SE	46,262	(379,834)	457,910	(472,172)	13,067
	610142	283Reg Liability-UT Home Energy Lifeline	UT	(271,814)	(437,886)	311,515	(82,388)	(111,339)
	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0
	610146	190OR Reg Asset/Liability Consol	OR	97,872	(1,010)	158,219	(153,796)	512
	705200	190OR Gain on Sale of Halsey-OR	OTHER	1,992	0	0	0	0
	705210	190Property Insurance	SO	0	0	0	0	0
	705261	Reg Liability - Sale of Renewable Energy	OTHER	965,496	0	0	(12,789)	(70,058)
	705265	Reg Liab - OR Energy Conservation Charge	OTHER	57,886	(89,320)	200,693	(288,886)	(175,970)
	705300	Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0
	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0
	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	(31,904)	31,904	0	0
	705454	Reg Liability - UT Property Insurance Re	UT	(868,167)	(335,997)	(485,549)	132,043	(199,170)

PacifiCorp
Deferred Income Tax Expense and Investment Tax Credit Amortization
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2013	2014	2015	2016	2017
	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	13,344	0	0	0	0
	705537	Regulatory Liability - Other Reg Liabili	OTHER	8,560,185	1,566,916	(367,737)	410,451	0
	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0
	705755	Reg Liability - Non current Reclass - Ot	OTHER	(588,100)	540,926	47,175	0	0
	715800	190Redding Contract	SG	313,093	208,728	208,728	104,402	0
	720200	190Deferred Compensation Payout	SO	503,576	(410,945)	(43,865)	755,932	(316,717)
	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0
	720500	190Severance	SO	(67,972)	0	(1,164,233)	939,410	25,187
	720800	190FAS 158 Pension Liability	SO	36,393,752	(9,359,919)	11,996,680	7,824,486	8,384,992
	720805	FAS 158 - Funded Pension Asset	SO	0	4,586,761	(4,586,761)	0	0
	720810	190FAS 158 Post Retirement Liability	SO	1,859,720	(697,685)	362,234	1,822,534	1,898,762
	910530	190Injuries & Damages	SO	(17,835,549)	(1,094,267)	(3,882,269)	4,504,561	7,258,806
	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	1,196,819	841,138	535,933	0	0
4101000 Total				**638,107,030**	**527,443,608**	**611,363,973**	**561,276,990**	**451,004,633**
4111000	**100105**	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	270,611	568,405	(2,556,288)	746,552	(548,646)
	105100	190CAPITALIZED LABOR COSTS	SO	(3,403,800)	6,192,682	1,182,214	(135,572)	(1,902,806)
	1051151	Depreciation Flow-Through - CA	CA	(487,791)	(291,507)	(104,338)	(131,949)	(127,901)
	1051152	Depreciation Flow-Through - FERC	FERC	5,767	0	21,634	(137,582)	(247,970)
	1051153	Depreciation Flow-Through - ID	IDU	(906,682)	(451,373)	146,083	(136,319)	87,381
	1051154	Depreciation Flow-Through - OR	OR	(1,553,070)	(646,655)	1,020,287	316,536	1,076,056
	1051155	Depreciation Flow-Through - OTHER	OTHER	35,610	(76,880)	(147,633)	(246,102)	151,002
	1051156	Depreciation Flow-Through - UT	UT	(4,196,122)	1,731,130	5,024,469	4,185,033	4,564,375
	1051157	Depreciation Flow-Through - WA	WA	543,653	911,324	2,522,638	1,733,023	819,336
	1051158	Depreciation Flow-Through - WYP	WYP	(471,923)	1,122,926	1,344,506	991,427	920,431
	1051159	Depreciation Flow-Through - WYU	WYU	67,625	30,827	282,279	292,419	221,584
	105120	Book Depreciation	SCHMDEXF	(263,038,939)	(274,766,549)	(297,657,185)	(288,854,663)	(293,629,957)
	105121	282DIT PMIDepreciation-Book	SE	(7,371,714)	(7,345,807)	(6,983,016)	(7,090,788)	(6,591,955)
	105122	Repair Deduction	SG	0	0	0	0	0
	105123	Sec 481a Adj- Repair Deduction	SG	0	0	16,441,269	0	0
	105130	CIAC	CIAC	(15,719,827)	(22,683,960)	(35,345,875)	(31,621,518)	(24,668,386)
	105140	Highway Relocation	SNPD	(406,235)	(721,849)	(713,280)	(526,227)	(707,268)
	105142	Avoided Costs	SNP	(19,545,922)	(19,759,187)	(10,563,274)	(6,722,372)	(5,308,458)
	105146	Capitalization of Test Energy	SG	0	0	(3,780,542)	0	0
	105220	282CHOLLA TAX LEASE	SG	(552,811)	(539,047)	(512,992)	(559,885)	(541,163)
	105471	UT Kalamath Relicensing Costs	OTHER	(13,399,273)	0	0	0	0
	110100	283BOOK COST DEPLETION ADDBACK	SE	(1,088,088)	(514,682)	(214,933)	0	0
	205100	190COAL PILE INVENTORY	SE	2,117,105	4,214,871	(5,540,166)	1,966,049	(25,742)
	205210	ERC (Emission Reduction Credit) Impairme	SE	0	(774,200)	0	0	0
	210200	283Prepaid Taxes-Property Taxes	GPS	1,725,411	342,868	95,070	155,067	50,901
	220100	190Bad Debt Allowance	BADDEBT	1,047,352	514,807	879,718	(513,379)	(783,823)
	2874941	190Idaho ITC Credits	SO	324,108	0	0	0	0
	320270	Reg Asset FAS 158 Pension Liab	SO	(22,514,049)	(14,717,220)	(13,444,834)	(14,209,743)	(9,174,887)
	320280	Reg Asset FAS 158 Post Retire Liab	SO	(2,899,320)	(1,872,771)	563,359	2,197,129	2,432,274
	320281	Reg Asset - Post-Retirement Settlement L	SO	0	0	(404,698)	(87,809)	(129,776)
	320282	Reg Asset - Post-Retirement Settlement L	UT	0	0	0	152,948	141,184
	320283	Reg Asset - Post-Retirement Settlement L	WYU	0	0	0	29,548	(8,441)
	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	0	0	0	0	(1,072,035)
	415301	190Hazardous Waste/Environmental-WA	WA	(89,804)	(72,504)	(135,284)	(40,665)	(72,199)
	415406	Reg Asset Utah ECAM	OTHER	(3,562,061)	(6,140,752)	(6,995,810)	0	0
	415423	Contra PP&E Deer Creek	SE	0	0	3,369,149	(3,369,149)	0
	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	0	0	(5,040,111)	(8,929,933)	(8,846,267)
	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	(1,568,602)	0	(62,903)
	415500	283Cholla Plt Trans-APS Amort	SGCT	(638,958)	(425,972)	(425,972)	(425,972)	(425,972)
	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(29,707)	(19,804)	(19,804)	(19,804)	(19,804)
	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(15,596)	(10,372)	(10,372)	(10,372)	(10,372)
	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(12,097)	(8,064)	(8,064)	(8,064)	(8,064)
	415704	Reg Liability - Tax Revenue Adjustment -	UT	23,414	0	0	0	0
	415705	Reg Liability - Tax Revenue Adjustment -	WYP	(8,365)	(6,692)	(6,692)	(5,019)	0
	415710	Reg Liability - WA - Accelerated Depreci	WA	0	0	0	0	(3,190,020)
	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0
	415804	RTO Grid West Notes Receivable-OR	OR	(134,926)	0	0	0	0
	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0
	415822	Reg Asset _ Pension MMT -UT	UT	(161,202)	(107,468)	(107,468)	(107,468)	(107,468)
	415827	Reg Asset Post Retirement MMT - OR	OR	(109,889)	(73,259)	(73,260)	(73,259)	(73,260)
	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0
	415829	Reg Asset - Post - Ret MMT -UT	UT	(158,624)	(105,748)	(105,748)	(105,748)	(105,748)
	415831	Reg Asset Post Retirement MMT - CA	CA	(9,955)	(6,636)	(6,636)	(6,636)	(6,636)
	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	72,825	0	0	0	0
	415850	Unrecovered Plant-Powerdale	SG	0	0	0	0	0
	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(6,772)	(9,640)	(9,948)	(9,948)	(9,948)
	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0
	415854	Powerdale Decommissioning Reg Asset - WA	WA	(161,632)	(80,814)	0	0	0
	415855	CA - January 2010 Storm Costs	OTHER	(25,045)	0	0	171,839	(169,751)
	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0
	415857	ID - Deferred Overburden Costs	OTHER	2,853	32,729	33,492	55,678	(1,690)
	415858	WY - Deferred Overburden Costs	WYP	3,041	84,838	89,246	175,836	(3,925)
	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0
	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0
	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	93,493	0	0	0	0

PacifiCorp
Deferred Income Tax Expense and Investment Tax Credit Amortization
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2013	2014	2015	2016	2017
	415868	Reg Asset - UT - Solar Incentive Program	OTHER	0	0	0	0	1,072,035
	415876	Deferred Excess Net PowerCosts - OR	OTHER	23,315	0	0	0	0
	415880	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0
	415881	Deferral of Renewable Energy Credit - UT	OTHER	4,546,702	1,120,347	(2,752,625)	91,982	(3,000,090)
	415883	Deferral of Renewable Energy Credit - WY	OTHER	733,502	(1,342,637)	9,899	222,747	(195,866)
	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0
	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0
	415893	OR - MEHC Transition Service Costs	OTHER	(346,305)	0	0	0	0
	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	3,345	0	0	0	0
	415896	WA - Chehalis Plant Revenue Requirement	WA	(1,707,796)	(1,138,532)	(1,138,532)	(569,266)	0
	415897	Reg Asset MEHC Transition Service Costs	CA	(16,908)	0	0	0	0
	415898	Deferred Coal Costs - Naughton Contract	SE	(783,396)	(522,264)	(522,264)	(522,264)	(261,132)
	415900	OR SB 409 Recovery	OTHER	0	0	0	0	0
	415902	Reg Asset - UT REC's in Rates - Current	OTHER	(1,113,167)	3,331,717	1,039,832	(3,258,381)	0
	415911	Contra Reg Asset - Naughton Unit $3 - CA	CA	0	0	0	0	0
	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	(776,065)	776,065	0	0	0
	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	(238,754)	238,754	0	0	0
	415914	Reg Asset - UT - Naughton U3 Costs	UT	800,569	(686,200)	(114,367)	0	0
	415915	Reg Asset - WY - Naughton U3 Costs	WYP	316,048	(210,698)	(105,349)	0	0
	415926	Reg Liability - Depreciation Decrease -	OR	0	(162,240)	(355,586)	(379,492)	(409,446)
	415927	Reg Liability - Depreciation Decrease De	WA	0	(126,850)	(143,953)	273,326	0
	415938	REG ASSET - CARBON PLANT DECOMMISSIONII	CA	0	0	0	0	(19,753)
	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0
	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	801,204	(694,579)	3,472
	425125	Deferred Coal Cost - Arch	SE	0	0	0	0	0
	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	366,362	147,790	0	0	0
	425250	283TGS BUYOUT-SG	SG	(8,809)	(5,872)	(5,872)	(5,872)	(5,872)
	425280	283JOSEPH SETTLEMENT-SG	SG	(78,205)	(52,137)	(52,137)	(52,136)	(52,136)
	425360	190Hermiston Swap	SG	(97,739)	(65,160)	(65,160)	(65,160)	(65,160)
	425380	190Idaho Customer Bal Acct	OTHER	(433,112)	(590,625)	532,365	0	0
	430100	283Weatherization	OTHER	(2,015,111)	7,708,137	3,622,602	(3,583,378)	(7,977,013)
	430117	Reg Asset - Current DSM	OTHER	(639,323)	5,158,614	2,816,320	(8,296,384)	0
	505115	283Sales & Use Tax Audit	SO	(404,750)	404,750	0	(95,248)	0
	505125	190Accrued Royalties	SE	62,427	(14,915)	(3,235)	(997,804)	(726,576)
	505400	190Bonus Liability	SO	(542,422)	58,628	62,243	13,177	253,229
	505510	190PMIVacation Bonus	SE	0	0	0	0	0
	505600	190Vacation Sickleave & PT Accrual	SO	878,740	996,041	1,240,460	876,786	191,571
	505601	Sick Leave Accrual - PMI	SE	0	0	0	0	(24,005)
	505700	190Accrued Retention Bonus	SO	0	0	0	(3,083)	(8,618)
	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	64,323	(190,975)	(59,617)	16,276	16,070
	605301	Environmental Liability - Regulated	SO	(8,571,204)	225,141	(755,282)	256,166	(9,509,628)
	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	283,152	80,898	(1,602,045)	2,586,445	300,131
	605715	Trapper Mine Contract Obligation	SE	0	0	0	(2,212,092)	(67,148)
	610000	283PMI Development Costs	SE	(312,453)	47,477	71,823	176,848	158,944
	610143	283Reg Liability-WA Low Energy Program	WA	(58,859)	(76,809)	(61,059)	(189,089)	108,817
	610144	Reg Liability - CA California Alternativ	OTHER	(162,882)	2,549,524	806,282	211,930	0
	610145	190REG LIAB_DSM	OTHER	(527,427)	(1,325)	1,325	0	(5,617,407)
	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0
	610148	Reg Liability - Def NPC Balance Reclass	OTHER	225,898	0	0	0	0
	705240	283CA Alternative Rate for Energy Progra	OTHER	90,183	0	0	196,900	149,682
	705241	Reg Liability - CA California Alternativ	OTHER	(254,711)	(8,998)	183,091	80,617	0
	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	0	0	0	(226,324)	(232,802)
	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0
	705263	Reg Liability - Sale of REC's-WA	OTHER	6,570,580	0	0	0	(265,141)
	705267	Reg Liability - WA Decoupling Mechanism	OTHER	0	0	0	0	(253,018)
	705301	Reg Liability - OR 2010 Protocol Def	OR	922,826	0	0	0	0
	705336	Reg Liability - Sale of Renewable Energy	OTHER	9,102,762	0	0	0	(306,140)
	705400	Reg Liability - OR Injuries & Damages Re	OR	337,899	(534,445)	(1,160,812)	(1,181,616)	(1,052,598)
	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	0	0	0	(75,792)	(682,167)
	705451	Reg Liability - OR Property Insurance Re	OR	1,448,713	(463,484)	(696,009)	864,899	3,365,127
	705453	Reg Liability - ID Property Insurance Re	IDU	(64,637)	(25,448)	(42,626)	(43,092)	(20,758)
	705455	Reg Liability - WY Property Insurance Re	WYP	(199,134)	546,710	(131,548)	(132,756)	(73,947)
	705500	Reg Liability - Powerdale Decommissionin	UT	205,252	0	0	0	0
	705514	Regulatory Liability - OR Deferred Exces	OTHER	(198,063)	198,063	0	0	0
	705515	Regulatory Liability - OR Deferred Exces	OTHER	0	(1,487,744)	(1,633,456)	(2,516,025)	(2,780,090)
	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	(1,258,671)
	705518	Regulatory Liability - WA Deferred Exces	OTHER	(40,971)	(3,478)	(3,722)	48,171	0
	705519	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	(90,679)	(4,031,447)
	705521	Regulatory Liability - WY Deferred Exces	OTHER	0	0	0	0	(3,928,245)
	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	(1)	0	0	0
	705523	Regulatory Liability - WA RECS in Rates	OTHER	(5,142,272)	5,142,272	0	0	0
	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	(4,765)	(169,630)	174,395	0
	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	(192,565)	(324,890)	517,456	0
	705527	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	(560,376)	104,474
	705530	Regulatory Liability - UT Solar Feed-in	OTHER	(1,394,845)	(1,531,869)	(1,660,052)	4,586,766	0
	705531	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	(5,459,401)	(949,302)
	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	(3,454,215)	1,666,905	1,103,997	683,311	0
	705600	RegLiability - OR 2012 GRC Giveback	OTHER	(3,573,099)	3,737,175	(164,077)	0	0
	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0

PacifiCorp
Deferred Income Tax Expense and Investment Tax Credit Amortization
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2013	2014	2015	2016	2017
	715105	MCI FOG Wire Lease	SG	(634,825)	118	297	632	(287)
	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	372,836	285,865	(41,747)	(197,418)	(50,351)
	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	0	0	(508,194)	117,117	59,706
	720300	190Pension/Retirement (Accrued/Prepaid)	SO	16,773	78,948	(60,891)	57,689	102,351
	720560	Pension Liability - UMWA Withdrawal Obli	SE	0	0	(42,004,416)	0	(1,684,433)
	740100	283Post Merger Debt Loss	SNP	(382,015)	(392,958)	(342,212)	(236,956)	(246,370)
	910245	Contra Receivable from Joint Owners	SO	0	0	(1,888,287)	(61,352)	386,800
	910905	283PMI BCC Underground Mine Cost Deplet	SE	(5,462)	576,067	(143,368)	(176,526)	168,974
	920110	190PMIWYExtractionTax	SE	(508,066)	(370,501)	441,984	(417,804)	242,118
	930100	190OR BETC Credit	OTHER	0	0	0	0	0
	9301001	190OR BETC Credit	SG	0	0	65,000	(65,000)	0
	999991	Deferred Income Tax Expense - State Tax	OTHER	(50,275)	(252,815)	0	0	0
	999998	Deferred Income Tax Expense ~ Solar ITC	SG	0	1,036	2,096	2,308	2,231
4111000 Total				**(363,712,401)**	**(311,861,273)**	**(405,379,612)**	**(371,226,262)**	**(387,188,602)**
4114000	**0**	DEF ITC CREDIT FED	DGU	(1,831,667)	(3,463,508)	(4,839,942)	(4,548,905)	(4,024,201)
4114000 Total				**(1,831,667)**	**(3,463,508)**	**(4,839,942)**	**(4,548,905)**	**(4,024,201)**
Grand Total				**272,562,962**	**212,118,827**	**201,144,419**	**185,501,824**	**59,791,830**

A8. PLANT IN SERVICE

PacifiCorp
Electric Plant In Service with Unclassified
Figures in Actual Dollars

Primary Group	Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
EPIS	**101**	**302**	FRANCHISES AND CONSENTS	IDU	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
				SG	10,500,447	10,500,447	10,500,447	10,500,447	10,500,447
				SG-P	141,541,009	141,541,009	172,821,245	172,821,245	172,821,245
				SG-U	9,790,356	9,790,356	9,790,356	9,790,356	9,790,356
				UT	0	0	(32,081,215)	(32,081,215)	(32,081,215)
		302 Total			**162,831,812**	**162,831,812**	**162,030,833**	**162,030,833**	**162,030,833**
		303	2002 GRID NET POWER COST MODELING	SO	8,932,562	8,932,562	8,932,562	8,932,562	8,959,628
			ACD–Call Center Automated Call Distribut	CN	0	0	4,123,447	4,132,197	4,132,197
			ArcFM Software	SO	0	0	3,909,467	3,978,480	3,978,480
			AUTOMATE POLE CARD SYSTEM	SO	4,409,693	4,409,693	4,409,693	4,409,693	4,409,693
			BEAR RIVER-SETTLEMENT AGREEMENT	SG	117,387	117,387	117,387	117,387	117,387
			C&T - Energy Trading System	SO	14,963,452	14,998,020	15,035,102	15,242,529	15,270,469
			C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586,188	1,586,188	1,586,188	1,586,188	1,586,188
			CA VHF (VPC) SPECTRUM	CA	360,599	427,906	425,687	472,341	472,341
			CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	5,486,134	6,007,366	9,540,789	9,677,676	9,698,808
			CUSTOMER SERVICE SYSTEM (CSS)	CN	113,842,138	114,565,951	118,138,513	119,177,061	122,888,003
			DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,072,239	13,072,239	13,722,332	13,722,332	13,747,200
			DISTRIBUTION INTANGIBLES	WYP	157,662	157,662	157,662	157,662	157,662
			DSM REPORTING & TRACKING SOFTWARE	SO	1,223,906	1,223,906	1,223,906	0	0
			DWHS - DATA WAREHOUSE	SO	1,158,075	1,158,075	1,158,075	1,158,075	1,158,075
			ENTERPRISE DATA WAREHOUSE	SO	5,876,804	5,876,804	5,876,804	5,876,804	5,876,804
			ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660,099	1,660,099	1,660,099	1,660,099	1,660,099
			FACILITY INSPECTION REPORTING SYSTEM	SO	1,904,715	1,904,715	1,904,715	1,904,715	2,020,204
			FIELDNET PRO METER READING SYST -HRP REP	SO	2,907,760	2,907,760	2,907,760	2,907,760	2,907,760
			FUEL MANAGEMENT SYSTEM	SO	3,292,541	3,292,541	3,292,541	3,292,541	3,292,541
			GTX VERSION 7 SOFTWARE	CN	3,799,554	3,799,554	3,917,126	3,938,247	7,253,249
			HPOV - HP Open Software	SO	2,154,281	0	0	0	0
			HYDRO PLANT INTANGIBLES	SG	776,170	1,147,103	1,147,103	1,633,995	1,636,565
			IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	6,361,520	8,540,202	8,548,385	8,578,372	8,578,076
			IDAHO VHF (VPC) SPECTRUM	IDU	3,101,314	3,104,747	3,104,633	3,350,210	3,350,210
			IEE - Itron Enterprise Addition	CN	0	0	0	0	3,688,024
			IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	13,873,443	13,873,443	13,873,443	0	0
			ITRON METER READING SOFTWARE	CN	2,664,760	3,372,784	5,674,084	6,237,983	5,868,345
			MID OFFICE IMPROVEMENT PROJECT	SO	9,604,835	9,604,835	10,144,536	10,144,536	10,560,523
			MISC - MISCELLANEOUS	CN	62,639	70,720	70,720	70,720	21,678
				IDU	5,175	5,175	5,175	5,175	1,727
				OR	29,596	26,257	21,797	21,797	22,384
				SE	248,597	244,763	244,763	244,763	14,653
				SG	1,564,913	1,732,431	1,734,196	1,232,091	1,196,174
				SO	26,561,624	23,570,130	25,133,716	27,401,554	29,825,684
				UT	59,817	4,923	10,429	10,429	18,088
				WYP	341,833	341,833	1,159	0	0
			MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601,054	1,601,054	1,601,054	1,601,054	1,601,054
			MONARCH EMS/SCADA	SO	0	0	0	27,290,373	28,805,889
			NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	433,948	493,071	493,071	652,207	652,207
			OATI-OASIS INTERFACE	SO	1,159,739	1,159,739	1,159,739	1,239,530	1,239,530
			OPERATIONS MAPPING SYSTEM	SO	10,386,433	10,386,433	10,386,433	10,386,433	10,386,433
			OR VHF (VPC) SPECTRUM	OR	3,732,043	3,782,496	3,780,979	4,070,909	4,070,909
			OUTAGE CALL HANDLING INTEGRATION	CN	1,980,901	1,980,901	1,980,901	1,980,901	0
			P8DM - FILENET P8	SO	4,640,920	4,640,920	4,640,920	4,786,541	4,788,636
			POLE ATTACHMENT MGMT SYSTEM	SO	1,892,437	1,892,437	1,892,437	1,892,437	1,892,437
			RANGER EMS/SCADA SYSTEM	SG	140,933	140,933	140,933	0	0
				SO	37,421,544	37,421,544	37,614,438	0	0
				WYP	462,554	462,554	462,554	0	0
			RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,935,777	10,935,777	10,935,777	10,935,777	10,935,777
			RECORD CENTER MANAGEMENT SOFTWARE	SO	290,884	290,884	290,884	290,884	290,884
			RILDA CANYON ROAD IMPROVEMENTS	SE	3,442,799	3,442,799	0	0	0
			RMT TRADE SYSTEM	SO	0	0	0	879,302	887,823
			ROUGE RIVER HYDRO INTANGIBLES	SG	195,590	221,329	221,329	221,329	221,329
			S A P	SO	173,316,052	173,875,590	175,012,133	176,754,283	177,227,183
			SECID - CUST SECURE WEB LOGIN	CN	1,085,256	1,085,256	1,085,256	1,085,256	1,085,256
			SINGLE PERSON SCHEDULING	SO	9,035,280	12,887,276	12,930,092	12,958,177	12,958,177
			STEAM PLANT INTANGIBLE ASSETS	SG	59,962,515	60,916,025	61,813,923	63,026,075	65,902,504
				UT	23,255	23,255	23,255	23,255	23,255
			SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,354,550	2,354,550	2,354,550	2,354,550	2,415,841
			SWIFT 2 IMPROVEMENTS	SG	23,199,989	23,199,989	23,199,989	23,199,989	23,199,989
			TIBCO SOFTWARE	SO	4,134,469	4,134,469	4,504,484	4,686,045	4,964,017
			TRANSMISSION INTANGIBLE ASSETS	OR	530,809	530,809	530,809	530,809	530,809
				SG	32,619,319	32,619,319	37,446,602	37,543,547	37,543,547
			TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,581,299	1,581,299	1,581,299	1,581,299	1,599,616
			UTAH VHF (VPC) SPECTRUM	UT	2,937,057	3,246,247	3,236,006	3,937,612	3,937,612
			UTILITY INTERNATIONAL FORECASTING MODEL	SO	0	0	0	0	1,000,238
			VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,178,623	2,178,623	2,178,623	2,178,623	2,312,478
			VREALIZE VMWARE - SHARED	SO	0	0	0	1,054,710	1,054,710
			WA VHF (VPC) SPECTRUM	WA	1,506,233	1,508,049	1,508,049	2,021,245	2,021,245
			WEB SOFTWARE	SO	2,680,368	2,680,368	2,680,368	2,680,368	2,680,368
			WYOMING VHF (VPC) SPECTRUM	WYP	545,394	577,664	576,595	913,964	913,964
		303 Total			**648,570,052**	**653,989,434**	**678,017,477**	**664,033,457**	**681,512,635**
		310	FEE LAND - LEASED	SG	36,662	36,662	36,662	36,662	36,662
			LAND & LAND RIGHTS	SG	1,306,441	1,306,441	1,306,441	1,306,441	1,306,441
			LAND OWNED IN FEE	SG	12,168,439	12,601,230	12,601,230	12,535,993	12,579,254
			LAND RIGHTS	SG	43,155,206	43,157,217	43,157,607	43,157,607	43,157,607
			WATER RIGHTS	SG	36,503,523	36,503,523	36,503,523	36,503,523	35,638,063
		310 Total			**93,170,271**	**93,605,074**	**93,605,464**	**93,540,227**	**92,718,027**
		311	STRUCTURES AND IMPROVEMENTS	SG	1,008,065,857	1,016,425,551	1,017,958,337	1,012,480,452	1,013,456,374
		311 Total			**1,008,065,857**	**1,016,425,551**	**1,017,958,337**	**1,012,480,452**	**1,013,456,374**
		312	BOILER PLANT EQUIPMENT	SG	4,101,475,522	4,191,580,648	4,298,766,393	4,389,058,223	4,559,271,530
		312 Total			**4,101,475,522**	**4,191,580,648**	**4,298,766,393**	**4,389,058,223**	**4,559,271,530**
		314	TURBOGENERATOR UNITS	SG	996,866,918	996,087,615	998,062,367	965,649,473	983,283,246
		314 Total			**996,866,918**	**996,087,615**	**998,062,367**	**965,649,473**	**983,283,246**

PacifiCorp
Electric Plant In Service with Unclassified
Figures in Actual Dollars

Primary Group	Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
		315	ACCESSORY ELECTRIC EQUIPMENT	SG	477,848,363	488,796,249	494,151,079	486,258,438	486,651,544
			ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62,527	62,527	62,527	62,527	62,127
		315 Total			**477,910,890**	**488,858,776**	**494,213,606**	**486,320,965**	**486,713,672**
		316	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	32,274,736	31,072,295	31,278,437	30,968,456	31,616,055
		316 Total			**32,274,736**	**31,072,295**	**31,278,437**	**30,968,456**	**31,616,055**
		330	FLOOD RIGHTS	SG-P	256,706	256,706	256,706	256,706	256,706
				SG-U	90,968	90,968	90,968	90,968	90,968
			LAND AND LAND RIGHTS	SG-U	118,118	111,521	110,457	110,457	171,912
			LAND OWNED IN FEE	SG-P	16,774,579	16,774,579	16,774,579	16,771,859	20,432,495
				SG-U	5,533,247	5,533,167	5,533,167	5,533,149	5,779,941
			LAND RIGHTS	SG-P	8,035,271	8,035,271	8,035,271	8,035,271	8,035,271
				SG-U	65,241	65,241	65,241	129,345	364,608
			LAND RIGHTS - FISH/WILDLIFE	SG-P	309,508	309,508	309,508	309,508	309,508
			WATER RIGHTS	SG-U	139,754	139,754	139,754	139,754	139,754
		330 Total			**31,323,393**	**31,316,716**	**31,315,651**	**31,377,017**	**35,581,163**
		331	STRUCTURES - LEASE IMPROVEMENTS	SG-P	13,068,367	13,082,710	13,229,852	14,371,483	14,371,483
			STRUCTURES AND IMPROVE	SG-P	97,598	48,702,386	401,483	715,090	180,317
				SG-U	7,390,382	7,323,663	7,282,999	7,114,760	7,114,437
			STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	90,335,625	95,886,564	146,303,095	153,053,908	155,914,130
				SG-U	363,646	363,646	363,646	363,646	363,646
			STRUCTURES AND IMPROVE-PRODUCTION	SG-P	52,319,224	53,554,678	59,778,673	59,998,818	62,257,617
				SG-U	5,053,571	5,235,113	5,304,950	5,337,987	5,338,888
			STRUCTURES AND IMPROVE-RECREATION	SG-P	15,714,907	16,649,105	19,168,472	19,265,159	19,366,517
				SG-U	1,998,168	1,998,168	1,998,168	2,023,832	2,023,832
		331 Total			**186,341,489**	**242,796,033**	**253,831,337**	**262,244,684**	**266,930,867**
		332	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,303,621	6,304,203	6,304,203	6,304,203	6,304,203
				SG-U	22,934,970	22,815,905	23,460,959	23,565,958	23,969,037
			"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	9,452,766	10,447,277	21,895,902	23,470,518	23,605,762
				SG-U	546,014	410,760	410,760	410,760	410,760
			"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	348,782,536	372,316,102	364,046,515	368,772,715	375,554,871
				SG-U	62,495,490	64,312,452	64,740,071	66,783,588	66,678,717
			"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	216,876	216,876	216,876	216,876	208,710
				SG-U	63,464	63,464	63,464	63,464	63,464
		332 Total			**450,795,738**	**476,887,040**	**481,138,751**	**489,588,083**	**496,795,525**
		333	"WATER WHEELS, TURB & GENERATORS"	SG-P	81,367,589	83,704,759	88,052,871	89,216,678	89,479,655
				SG-U	38,967,875	38,835,447	38,921,487	39,445,115	42,613,356
		333 Total			**120,335,464**	**122,540,206**	**126,974,358**	**128,661,793**	**132,093,012**
		334	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	3,163,324	3,169,746	3,169,746	2,904,960	2,904,960
				SG-U	45,795	45,795	63,583	63,583	63,583
			ACCESSORY ELECTRIC EQUIPMENT	SG-P	60,843,156	62,008,150	62,947,680	64,589,046	65,230,569
				SG-U	11,181,381	11,058,610	11,312,126	12,210,141	12,387,352
		334 Total			**75,233,656**	**76,282,301**	**77,493,135**	**79,767,730**	**80,586,465**
		335	MISC POWER PLANT EQUIP	SG-U	170,301	169,700	178,853	175,579	175,579
			MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,181,412	2,187,533	2,187,533	2,187,297	2,187,297
			MISC POWER PLANT EQUIP - RECREATION	SG-P	6,638	3,135	3,135	3,135	0
		335 Total			**2,358,351**	**2,360,369**	**2,369,522**	**2,366,012**	**2,362,876**
		336	"ROADS, RAILROADS & BRIDGES"	SG-P	17,833,560	18,170,978	18,551,424	20,967,130	21,173,472
				SG-U	1,568,268	1,836,292	1,835,031	1,830,042	1,904,240
		336 Total			**19,401,828**	**20,007,270**	**20,386,455**	**22,797,173**	**23,077,713**
		340	LAND OWNED IN FEE	OR	74,986	74,986	74,986	74,986	74,986
				SG	11,600,764	11,990,245	11,990,245	11,989,609	12,693,894
			WATER RIGHTS - OTHER PRODUCTION	SG	17,420,186	30,952,589	30,952,589	32,709,325	32,709,325
		340 Total			**29,095,936**	**43,017,819**	**43,017,819**	**44,773,920**	**45,478,205**
		341	STRUCTURES & IMPROVEMENTS	SG	164,590,772	224,693,452	226,696,024	227,432,127	227,422,060
		341 Total			**164,590,772**	**224,693,452**	**226,696,024**	**227,432,127**	**227,422,060**
		342	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	10,765,078	15,860,568	15,870,422	15,894,204	16,187,981
		342 Total			**10,765,078**	**15,860,568**	**15,870,422**	**15,894,204**	**16,187,981**
		343	PRIME MOVERS	SG	2,514,753,408	2,893,875,858	2,932,145,141	2,916,984,379	2,916,442,942
		343 Total			**2,514,753,408**	**2,893,875,858**	**2,932,145,141**	**2,916,984,379**	**2,916,442,942**
		344	GENERATORS	SG	354,079,465	466,561,909	472,297,608	472,826,826	474,124,432
		344 Total			**354,079,465**	**466,561,909**	**472,297,608**	**472,826,826**	**474,124,432**
		345	ACCESSORY ELECTRIC EQUIPMENT	SG	249,191,347	324,246,527	325,172,598	325,324,050	327,018,071
		345 Total			**249,191,347**	**324,246,527**	**325,172,598**	**325,324,050**	**327,018,071**
		346	MISCELLANEOUS PWR PLANT EQUIP	SG	12,090,395	15,097,695	15,102,087	15,893,218	15,860,841
		346 Total			**12,090,395**	**15,097,695**	**15,102,087**	**15,893,218**	**15,860,841**
		350	LAND AND LAND RIGHTS	SG	841,434	841,434	841,332	840,991	840,991
			LAND OWNED IN FEE	SG	51,881,767	51,531,274	54,133,974	55,020,509	56,817,139
			LAND RIGHTS	SG	167,178,459	176,757,217	193,194,317	196,062,906	199,838,771
		350 Total			**219,901,659**	**229,129,925**	**248,169,623**	**251,924,405**	**257,496,901**
		352	STRUCTURES & IMPROVEMENTS	SG	176,270,708	199,563,118	217,911,081	238,625,835	242,775,542
		352 Total			**176,270,708**	**199,563,118**	**217,911,081**	**238,625,835**	**242,775,542**
		353	STATION EQUIPMENT	SG	1,591,867,424	1,636,977,532	1,691,346,454	1,808,476,233	1,852,503,246
			STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	142,274,494	140,510,062	153,953,934	156,544,883	161,031,324
			STATION EQUIPMENT-SUPERVISORY & ALARM	SG	18,206,680	19,806,926	20,469,778	21,273,187	21,777,700
		353 Total			**1,752,348,598**	**1,797,294,521**	**1,865,770,167**	**1,986,294,303**	**2,035,312,270**
		354	TOWERS AND FIXTURES	SG	999,134,397	1,211,498,608	1,221,947,547	1,301,916,106	1,290,924,040
		354 Total			**999,134,397**	**1,211,498,608**	**1,221,947,547**	**1,301,916,106**	**1,290,924,040**
		355	POLES AND FIXTURES	SG	682,627,070	719,886,374	750,382,053	908,231,976	921,306,670
		355 Total			**682,627,070**	**719,886,374**	**750,382,053**	**908,231,976**	**921,306,670**
		356	OVERHEAD CONDUCTORS & DEVICES	SG	920,382,841	1,060,364,352	1,082,575,083	1,211,063,344	1,213,498,681
		356 Total			**920,382,841**	**1,060,364,352**	**1,082,575,083**	**1,211,063,344**	**1,213,498,681**
		357	UNDERGROUND CONDUIT	SG	3,327,627	3,520,710	3,519,566	3,519,566	3,519,393
		357 Total			**3,327,627**	**3,520,710**	**3,519,566**	**3,519,566**	**3,519,393**
		358	UNDERGROUND CONDUCTORS & DEVICES	SG	7,499,460	8,035,354	8,035,354	8,035,354	8,035,354
		358 Total			**7,499,460**	**8,035,354**	**8,035,354**	**8,035,354**	**8,035,354**
		359	ROADS AND TRAILS	SG	11,912,915	11,922,795	11,937,200	11,937,200	11,937,200
		359 Total			**11,912,915**	**11,922,795**	**11,937,200**	**11,937,200**	**11,937,200**
		360	LAND AND LAND RIGHTS	IDU	712	712	712	712	712
				OR	7,796	7,796	7,796	7,796	7,796
				UT	168,327	168,327	168,327	168,327	168,327

PacifiCorp
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Primary Group	Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
				WA	114	114	0	0	0
				WYP	4,327	4,327	4,327	4,327	4,327
				WYU	1,960	1,960	1,960	1,960	1,960
			LAND OWNED IN FEE	CA	729,383	729,383	729,383	729,383	729,383
				IDU	297,140	297,140	297,140	297,140	296,758
				OR	9,142,442	9,142,442	9,144,844	9,108,413	9,053,944
				UT	25,063,785	25,232,849	25,328,046	25,352,154	25,908,755
				WA	1,258,994	1,401,103	1,401,217	1,401,217	1,401,217
				WYP	591,449	675,012	675,012	675,012	675,012
				WYU	48,000	48,000	48,000	48,000	48,000
			LAND RIGHTS	CA	981,441	985,787	1,025,464	1,087,446	1,087,446
				IDU	1,168,637	1,214,465	1,235,385	1,246,828	1,313,177
				OR	4,493,328	4,568,118	4,665,871	4,696,457	4,760,780
				UT	12,028,150	12,611,234	10,188,231	10,443,171	13,697,948
				WA	268,730	290,979	411,155	411,378	458,247
				WYP	1,969,280	1,969,280	1,969,280	1,969,280	1,969,280
				WYU	2,862,551	3,119,444	3,431,879	3,611,062	3,902,588
		360 Total			**61,086,545**	**62,468,469**	**60,734,026**	**61,260,060**	**65,485,657**
		361	STRUCTURES & IMPROVEMENTS	CA	4,452,775	4,471,229	4,535,638	5,117,136	5,126,761
				IDU	2,170,800	2,290,673	2,296,232	2,324,457	2,327,292
				OR	23,329,016	25,062,883	27,761,978	29,003,080	29,764,207
				UT	48,538,098	52,734,450	53,426,292	54,442,486	54,393,064
				WA	2,492,408	2,510,980	2,924,636	4,178,286	4,176,009
				WYP	10,827,446	11,172,290	12,079,538	12,132,391	12,160,287
				WYU	2,812,798	2,864,825	2,870,943	4,335,212	4,811,675
		361 Total			**94,623,341**	**101,107,330**	**105,895,258**	**111,533,046**	**112,759,294**
		362	STATION EQUIPMENT	CA	22,922,596	27,729,512	29,053,884	28,277,634	28,543,131
				IDU	28,830,164	28,220,631	28,808,013	30,292,883	30,860,356
				OR	213,301,157	221,159,935	227,883,041	233,760,273	240,149,007
				UT	445,551,302	442,070,528	443,555,458	461,440,721	460,922,089
				WA	47,817,171	47,870,937	57,883,750	61,042,886	61,515,494
				WYP	109,743,193	109,563,606	114,038,229	114,352,688	113,632,230
				WYU	10,191,066	10,396,010	11,429,500	15,580,187	18,121,659
			STATION EQUIPMENT-SUPERVISORY & ALARM	CA	217,010	266,692	266,692	266,692	395,801
				IDU	388,613	388,613	388,613	447,946	475,461
				OR	3,534,389	3,634,937	3,724,501	3,753,689	3,865,917
				UT	6,019,384	6,503,925	6,587,134	6,707,472	6,779,951
				WA	919,386	919,386	919,386	1,038,568	1,038,568
				WYP	1,973,012	1,973,012	2,027,665	1,993,489	1,983,936
				WYU	164,375	163,939	163,939	230,877	260,992
		362 Total			**891,572,818**	**900,861,663**	**926,729,804**	**959,186,005**	**968,544,593**
		364	"POLES, TOWERS AND FIXTURES"	CA	57,771,776	61,169,066	62,970,845	64,214,342	65,286,337
				IDU	73,476,281	76,428,371	80,165,565	84,143,736	87,190,309
				OR	339,731,624	349,054,200	357,705,541	366,341,803	374,806,715
				UT	331,276,454	341,452,975	352,733,777	365,367,527	374,456,835
				WA	94,916,741	96,500,350	98,578,153	101,679,105	104,642,470
				WYP	106,721,034	112,152,353	116,846,007	122,411,937	127,152,832
				WYU	23,260,537	25,595,826	26,180,971	26,599,765	26,926,714
		364 Total			**1,027,154,446**	**1,062,353,141**	**1,095,180,859**	**1,130,758,216**	**1,160,462,211**
		365	OVERHEAD CONDUCTORS & DEVICES	CA	33,130,079	34,770,439	35,012,030	35,321,013	35,410,766
				IDU	35,146,253	35,748,553	36,293,578	36,949,439	38,163,047
				OR	240,190,462	244,515,621	249,570,393	255,124,706	259,955,488
				UT	216,074,950	220,085,334	223,462,939	227,206,360	231,881,972
				WA	59,836,963	61,106,753	63,879,814	66,841,020	69,251,687
				WYP	86,538,949	89,146,193	92,111,445	94,017,625	95,836,305
				WYU	13,012,409	13,524,755	13,616,862	13,747,664	13,830,102
		365 Total			**683,930,065**	**698,897,647**	**713,947,062**	**729,207,826**	**744,329,367**
		366	UNDERGROUND CONDUIT	CA	16,241,324	16,853,513	17,001,045	17,391,791	17,576,162
				IDU	8,488,676	8,720,970	9,015,040	9,357,257	9,678,418
				OR	86,717,584	89,212,698	90,469,102	91,860,643	93,148,869
				UT	175,611,180	180,469,227	185,402,515	190,941,412	197,294,000
				WA	16,558,446	16,677,606	17,296,682	17,604,902	18,023,788
				WYP	16,515,198	18,300,045	20,029,620	20,919,716	22,107,771
				WYU	4,060,292	4,255,997	4,612,381	4,636,112	4,788,129
		366 Total			**324,192,700**	**334,490,055**	**343,826,384**	**352,711,833**	**362,617,136**
		367	UNDERGROUND CONDUCTORS & DEVICES	CA	17,728,113	18,551,781	18,850,505	19,296,695	19,628,079
				IDU	25,360,060	25,903,353	26,361,928	26,860,323	27,306,407
				OR	162,477,309	166,578,107	170,054,048	175,332,794	178,756,860
				UT	482,656,118	493,070,406	504,805,878	520,042,013	532,930,538
				WA	23,143,478	23,499,610	24,602,788	25,744,600	27,107,978
				WYP	35,583,939	37,936,383	40,628,662	41,912,318	43,227,749
				WYU	17,054,173	17,245,940	17,614,699	17,846,992	18,038,665
		367 Total			**764,003,189**	**782,785,580**	**802,918,508**	**827,035,734**	**846,996,276**
		368	LINE TRANSFORMERS	CA	49,121,486	50,304,855	51,296,653	52,135,346	53,049,697
				IDU	72,246,276	74,528,745	76,409,371	78,670,045	80,621,580
				OR	403,976,200	411,193,544	419,732,078	429,741,719	439,502,974
				UT	445,778,048	462,200,993	480,026,213	499,962,402	517,387,523
				WA	101,339,027	103,498,535	106,015,670	108,601,694	110,727,580
				WYP	89,487,197	93,105,556	97,850,928	101,665,912	104,509,549
				WYU	13,850,224	14,421,607	14,703,388	14,955,246	15,066,797
		368 Total			**1,175,798,458**	**1,209,253,834**	**1,246,034,301**	**1,285,732,365**	**1,320,865,701**
		369	SERVICES - OVERHEAD	CA	8,866,256	9,101,562	9,334,237	9,567,821	9,831,249
				IDU	7,323,090	7,535,208	7,829,275	8,080,640	8,309,982
				OR	78,474,033	81,298,963	84,095,591	87,087,648	90,328,424
				UT	74,624,612	76,489,628	78,728,019	81,666,811	84,962,811
				WA	19,678,908	20,335,374	20,953,381	21,741,378	22,511,067
				WYP	14,705,968	15,153,094	15,646,517	16,074,382	16,525,124
				WYU	2,317,592	2,475,761	2,593,966	2,723,817	2,945,794
			SERVICES - UNDERGROUND	CA	14,979,450	15,226,767	15,496,232	15,725,676	16,053,252
				IDU	25,157,909	26,551,832	28,095,721	29,728,315	31,294,772

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Primary Group	Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
				OR	157,529,186	163,095,943	168,538,242	175,230,346	182,630,642
				UT	166,196,038	175,169,735	185,285,384	197,743,073	211,016,920
				WA	34,136,414	35,431,347	36,616,938	37,952,975	39,405,738
				WYP	27,633,323	29,030,969	30,462,851	31,782,661	32,826,835
				WYU	8,809,842	9,338,456	9,878,324	10,367,238	10,893,919
		369 Total			**640,432,620**	**666,234,638**	**693,554,679**	**725,472,782**	**759,536,527**
		370	METERS	CA	4,046,158	4,067,733	4,078,438	4,152,091	4,166,901
				IDU	13,536,131	13,740,122	13,976,876	14,347,371	15,282,903
				OR	59,562,705	60,137,299	60,870,107	62,424,083	65,819,515
				UT	74,179,928	75,481,947	77,478,124	80,346,835	85,058,162
				WA	11,443,378	11,578,946	11,781,455	12,060,606	12,464,993
				WYP	12,010,802	12,195,633	12,486,772	12,780,327	13,022,511
				WYU	2,149,692	2,151,543	2,215,005	2,281,098	2,316,772
		370 Total			**176,928,795**	**179,353,221**	**182,886,777**	**188,392,411**	**198,131,758**
		371	INSTALL ON CUSTOMERS PREMISES	CA	270,679	270,438	271,328	272,748	276,616
				IDU	168,033	169,054	168,879	168,879	169,158
				OR	2,542,816	2,552,158	2,588,960	2,606,078	2,619,169
				UT	4,390,702	4,361,900	4,342,356	4,315,694	4,284,445
				WA	514,745	511,936	511,221	509,266	506,389
				WYP	794,486	807,713	816,691	813,013	814,802
				WYU	151,528	152,132	151,681	155,045	155,045
		371 Total			**8,832,989**	**8,825,330**	**8,851,116**	**8,840,722**	**8,825,624**
		373	STREET LIGHTING & SIGNAL SYSTEMS	CA	705,510	702,582	700,614	717,443	754,230
				IDU	635,813	644,309	673,717	692,226	715,895
				OR	22,580,728	22,803,305	23,083,165	23,316,052	23,601,653
				UT	22,097,192	22,342,341	21,627,263	21,755,939	21,973,025
				WA	4,135,675	4,213,631	4,259,866	4,381,263	4,492,610
				WYP	7,915,649	8,190,583	8,279,814	8,363,429	8,430,583
				WYU	2,235,378	2,247,349	2,234,876	2,243,671	2,255,193
		373 Total			**60,305,945**	**61,144,101**	**60,859,316**	**61,470,022**	**62,223,189**
		389	LAND AND LAND RIGHTS	IDU	92,622	92,622	92,622	92,622	92,622
				OR	228,000	228,000	228,000	228,000	228,000
				UT	1,440,878	1,440,878	1,440,878	1,440,878	1,327,741
				WYU	434,015	434,015	434,015	434,015	434,015
			LAND OWNED IN FEE	CA	635,804	635,804	635,804	635,804	635,804
				CN	1,128,506	1,128,506	1,128,506	1,128,506	1,128,506
				IDU	100,149	100,149	100,149	100,149	100,149
				OR	4,376,376	4,376,376	4,376,376	4,376,376	4,376,376
				SG	332	332	332	332	332
				SO	5,596,700	7,516,302	7,516,302	7,516,302	7,516,302
				UT	2,543,354	2,543,354	2,543,354	2,819,470	2,819,470
				WA	1,098,826	1,098,826	1,098,826	1,098,826	1,098,826
				WYP	1,415,706	1,415,706	1,415,706	1,400,473	1,400,473
				WYU	221,275	221,275	221,275	221,275	221,275
			LAND RIGHTS	IDU	4,868	4,868	4,868	4,868	4,868
				SG	1,228	1,228	1,228	1,228	1,228
				UT	84,056	84,056	84,056	84,056	84,056
				WYP	52,407	52,407	52,407	52,407	52,407
				WYU	21,908	21,908	21,908	21,908	21,908
		389 Total			**19,477,008**	**21,396,610**	**21,396,610**	**21,657,494**	**21,544,358**
		390	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	791,875	844,603	844,603	844,603	851,350
				CN	3,409,533	2,992,447	0	0	0
				IDU	333,771	333,771	333,771	333,771	333,771
				OR	5,728,112	5,945,694	6,513,800	6,429,372	6,802,965
				SO	17,108,221	8,713,245	10,063,280	8,919,789	5,972,033
				UT	18,702	18,702	18,702	18,702	18,702
				WA	2,339,311	2,339,311	2,346,325	2,375,092	2,383,301
				WYP	4,722,886	4,779,422	4,846,938	4,878,564	4,962,729
				WYU	55,782	55,782	55,782	55,782	0
			STRUCTURES AND IMPROVEMENTS	CA	1,846,874	2,721,439	2,870,565	2,877,318	2,880,314
				CN	7,982,584	8,013,978	8,049,513	8,052,545	8,138,860
				IDU	10,200,656	10,348,401	10,599,228	10,769,542	10,859,915
				OR	28,846,597	29,005,840	29,362,215	30,851,753	32,334,385
				SE	8,922	8,922	8,922	1,011,923	1,011,923
				SG	7,272,872	7,559,962	7,654,689	7,493,134	7,546,878
				SO	76,665,570	86,927,494	88,110,564	88,719,009	89,819,136
				UT	41,765,542	42,518,077	43,171,521	43,681,673	43,268,858
				WA	11,015,782	11,362,811	11,359,489	11,367,353	11,433,398
				WYP	6,172,484	6,451,737	6,528,881	6,570,965	6,793,987
				WYU	3,301,695	3,475,587	3,571,109	3,577,479	3,785,949
		390 Total			**229,587,771**	**234,417,224**	**236,309,896**	**238,828,369**	**239,198,452**
		391	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	125,684	157,018	150,361	147,794	138,335
				CN	6,006,293	4,903,906	3,979,739	4,057,908	3,346,491
				IDU	526,881	586,863	565,288	533,011	437,420
				OR	1,062,595	1,604,291	1,518,578	1,629,598	1,715,361
				SE	41,930	51,157	46,325	110,370	86,386
				SG	2,229,287	2,010,936	1,647,707	1,624,697	1,509,493
				SO	41,917,300	45,632,826	43,019,625	38,878,802	32,204,346
				UT	2,074,937	1,739,703	1,669,614	1,783,918	1,384,237
				WA	624,799	685,930	574,324	408,110	299,188
				WYP	2,298,327	2,182,381	1,833,095	2,059,895	1,573,828
				WYU	76,753	84,550	86,675	103,901	67,828
			OFFICE EQUIPMENT	CN	6,411	6,411	6,411	5,620	5,620
				IDU	3,583	1,166	1,166	1,166	1,166
				OR	119,235	23,093	23,093	23,093	13,272
				SG	865,652	361,022	324,668	167,762	105,835
				SO	432,663	299,856	342,038	308,438	315,085
				UT	83,699	10,412	10,412	0	8,067
				WA	22,384	0	0	0	0
				WYP	3,970	3,970	2,861	2,861	2,165

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Primary Group	Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
				WYU	9,221	0	0	0	0
			OFFICE FURNITURE	CA	117,769	109,831	111,317	110,161	109,586
				CN	2,563,845	2,577,846	2,594,272	2,594,272	2,599,584
				IDU	51,845	56,093	62,823	60,248	60,248
				OR	1,583,418	1,560,193	1,561,086	1,553,755	1,552,128
				SE	0	0	0	4,787	4,070
				SG	1,843,005	1,792,300	1,782,168	1,711,928	1,577,922
				SO	20,109,775	20,120,384	20,102,804	19,991,069	20,415,769
				UT	463,622	468,987	479,094	481,158	605,258
				WA	434,922	434,717	439,332	62,662	62,662
				WYP	521,763	524,332	526,449	505,929	514,205
				WYU	18,819	22,812	28,923	23,932	23,932
		391 Total			**86,240,388**	**88,012,987**	**83,490,245**	**78,946,844**	**70,739,484**
		392	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	901,665	1,034,012	1,033,612	1,033,612	984,711
				IDU	2,506,763	2,558,436	2,670,142	2,787,045	3,103,386
				OR	9,926,389	10,645,479	11,318,987	11,386,533	12,040,163
				SE	205,504	205,504	205,504	215,483	215,483
				SG	6,163,912	6,304,664	6,254,502	6,140,530	5,861,325
				SO	506,437	545,927	587,788	1,335,357	1,681,963
				UT	15,423,366	15,874,616	15,777,664	16,343,356	15,648,790
				WA	2,613,943	2,780,739	2,882,746	2,933,217	2,839,236
				WYP	3,252,888	3,413,841	3,540,536	3,504,523	3,939,966
				WYU	701,372	757,916	713,178	755,370	1,001,122
			"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	678,950	533,517	580,357	580,534	552,568
				IDU	1,367,771	1,367,771	1,489,376	1,583,013	1,494,013
				OR	6,517,075	6,917,338	6,788,183	6,494,524	6,640,245
				SE	190,806	190,806	190,806	216,230	169,772
				SG	6,920,813	6,924,749	6,893,576	7,492,119	7,962,523
				SO	1,156,062	1,332,961	1,310,272	1,640,670	1,771,388
				UT	7,541,389	7,774,593	7,873,617	7,792,042	7,409,018
				WA	956,135	986,917	988,745	972,147	952,820
				WYP	1,676,463	1,441,552	1,447,403	1,540,037	1,491,512
				WYU	399,628	380,894	420,551	436,653	433,653
			"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	66,294	59,904	59,904	59,904	59,904
				IDU	69,885	69,885	69,885	87,847	95,717
				OR	291,980	321,886	318,166	346,578	364,365
				SE	0	0	0	0	6,085
				SG	270,345	341,452	341,184	408,462	535,789
				SO	19,762	19,762	19,762	44,537	44,537
				UT	188,327	188,327	247,429	266,541	251,815
				WA	47,176	47,176	47,176	47,176	47,176
				WYP	103,034	103,034	120,944	159,055	166,175
				WYU	15,914	15,914	15,914	15,914	15,914
			1/4 TON MINI-PICKUPS AND VANS	CA	66,216	66,216	41,208	41,208	41,208
				IDU	352,627	352,627	354,096	286,510	265,521
				OR	1,958,114	1,979,952	2,250,447	1,985,241	1,970,726
				SE	0	0	0	105,239	105,239
				SG	452,359	424,500	424,500	543,272	548,254
				SO	1,200,539	1,056,933	1,162,376	1,143,649	1,092,845
				UT	2,528,243	2,603,517	2,630,778	2,653,825	2,403,735
				WA	341,150	291,037	291,037	316,469	296,004
				WYP	493,730	525,651	493,996	398,084	398,084
				WYU	25,634	25,634	25,634	0	0
			DUMP TRUCKS	OR	76,417	76,417	76,417	76,417	76,417
				SE	3,500	3,500	3,500	3,500	3,500
				SG	3,469,344	3,487,701	3,487,701	3,356,368	3,573,469
				SO	0	0	0	0	33,977
				UT	124,632	124,632	124,632	124,632	124,632
			MID AND FULL SIZE AUTOMOBILES	IDU	13,761	0	0	0	0
				OR	243,136	243,136	170,002	66,511	66,511
				SG	53,622	53,622	43,853	43,853	43,853
				SO	240,471	235,036	182,443	176,660	99,506
				UT	298,904	267,350	307,396	285,372	243,262
				WA	75,293	53,723	53,723	53,723	53,723
				WYP	57,812	57,812	57,812	37,874	59,259
			OVER-THE-ROAD SEMI-TRACTORS	OR	170,092	314,776	317,141	317,141	317,141
				SG	373,281	373,281	373,281	373,281	373,281
				SO	381,456	381,456	296,196	296,196	350,511
				UT	859,729	1,016,963	1,016,963	1,176,105	1,569,498
				WA	170,028	170,028	170,028	170,028	170,028
				WYP	86,467	86,467	86,467	86,467	86,467
			TRAILERS	CA	497,607	474,474	473,751	473,751	480,045
				IDU	920,444	946,135	930,967	987,074	1,186,765
				OR	3,254,237	3,255,382	3,179,874	3,277,347	3,363,645
				SE	30,020	30,020	30,020	33,690	41,307
				SG	2,180,496	2,175,335	2,175,991	2,155,065	2,139,942
				SO	721,341	700,929	723,333	1,065,179	1,582,522
				UT	5,218,397	5,344,597	5,479,362	5,598,651	5,276,978
				WA	676,629	671,240	671,240	666,459	666,459
				WYP	2,090,098	2,155,005	2,165,734	2,687,051	2,828,174
				WYU	320,114	320,114	320,114	351,230	351,230
			TRANSPORTATION EQUIPMENT	SO	3,076,269	3,076,269	3,076,269	3,076,269	3,076,269
		392 Total			**103,782,259**	**106,561,038**	**107,876,189**	**111,108,401**	**113,141,121**
		393	STORES EQUIPMENT	CA	230,969	222,134	219,989	219,989	205,799
				IDU	425,432	407,813	407,813	407,813	504,667
				OR	2,999,154	2,938,212	2,823,523	2,956,665	2,847,485
				SG	5,371,600	5,412,551	5,689,900	6,015,566	5,991,778
				SO	318,705	184,262	193,163	193,163	196,899
				UT	3,500,947	3,635,198	3,764,601	3,762,000	3,700,658
				WA	744,852	766,995	754,390	752,873	785,084

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				WYP	1,044,668	877,534	864,408	925,943	926,295
				WYU	40,011	20,639	19,815	19,815	19,815
		393 Total			**14,676,339**	**14,465,339**	**14,737,602**	**15,253,827**	**15,178,481**
		394	"TLS, SHOP, GAR EQUIPMENT"	CA	758,167	750,126	733,540	722,665	761,142
				IDU	1,970,864	1,951,038	1,965,589	1,967,261	1,995,342
				OR	10,626,097	10,368,868	10,527,026	10,452,935	10,583,622
				SE	5,617	5,617	5,617	142,740	137,478
				SG	24,558,710	24,861,877	24,884,291	24,393,886	23,945,060
				SO	3,770,015	3,728,196	3,724,164	3,838,229	3,728,567
				UT	12,602,279	12,930,198	13,068,128	13,145,693	13,636,967
				WA	2,891,776	2,878,185	2,887,772	2,809,544	2,819,333
				WYP	3,850,457	3,860,209	3,852,763	3,578,115	3,687,339
				WYU	484,798	482,214	475,092	453,869	427,506
		394 Total			**61,518,780**	**61,816,529**	**62,123,982**	**61,504,937**	**61,722,355**
		395	LABORATORY EQUIPMENT	CA	482,899	429,432	377,489	306,520	292,280
				IDU	1,381,227	1,408,223	1,363,415	1,362,649	1,354,982
				OR	9,104,844	8,421,588	7,414,254	7,029,892	7,146,431
				SE	0	0	0	898,771	1,095,657
				SG	6,684,189	6,587,434	6,252,097	6,226,139	6,264,623
				SO	5,174,186	4,613,280	4,522,122	4,575,557	4,938,106
				UT	7,618,387	7,559,448	7,501,917	7,123,673	7,087,882
				WA	1,667,644	1,636,029	1,539,463	1,461,540	1,392,738
				WYP	2,549,344	2,278,168	2,399,363	2,253,555	2,179,482
				WYU	549,321	444,981	383,779	240,834	231,088
		395 Total			**35,212,041**	**33,378,583**	**31,753,898**	**31,479,130**	**31,983,267**
		396	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541,163	1,541,163	1,541,163	1,541,163	1,541,163
				IDU	2,926,753	2,948,009	2,948,009	2,730,714	2,589,367
				OR	12,979,855	13,006,752	12,783,729	13,052,847	13,077,112
				SG	1,239,036	1,245,549	1,239,036	1,239,036	1,239,036
				SO	0	348,303	370,119	1,180,453	1,631,775
				UT	16,481,985	16,966,086	16,382,535	14,931,573	15,145,407
				WA	3,173,882	3,173,882	3,173,882	3,173,882	3,062,721
				WYP	4,282,661	4,293,353	4,094,082	4,361,468	4,842,248
				WYU	1,118,456	1,112,771	1,112,771	1,112,771	1,005,292
			"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,118,309	1,219,871	1,219,871	1,219,871	1,395,581
				IDU	1,968,409	1,893,531	2,553,036	2,380,719	2,381,131
				OR	6,907,948	7,168,678	7,468,974	8,298,494	10,009,065
				SG	384,174	384,174	384,174	240,938	328,443
				SO	100,343	0	208,249	863,881	1,025,796
				UT	6,318,576	6,574,576	7,179,924	8,572,933	9,390,191
				WA	1,597,804	1,597,804	1,597,804	1,766,725	2,150,088
				WYP	3,328,209	3,249,583	3,446,731	3,803,207	4,151,371
				WYU	488,871	488,871	715,077	608,925	762,841
			CRANES	OR	412,501	412,501	412,501	412,501	412,501
				SG	3,675,883	3,615,883	3,615,883	3,574,471	3,684,343
				UT	2,929	2,929	2,929	2,929	2,929
			HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	928,234	928,234	928,234	928,234	928,234
				SE	35,000	35,000	35,000	0	0
				SG	30,667,336	32,119,372	33,056,442	31,772,989	31,636,834
				SO	734,661	734,661	709,707	709,707	709,707
				UT	1,824,381	1,715,064	1,715,064	1,503,137	1,503,137
				WYP	164,423	164,423	189,377	189,377	189,377
			SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	CA	486,264	480,395	480,395	480,395	480,395
				IDU	1,061,531	1,056,497	1,056,497	1,056,497	1,042,421
				OR	1,675,682	1,766,535	1,766,535	1,760,732	1,973,913
				SE	10,031	10,031	10,031	450,212	403,876
				SG	5,229,743	5,227,092	5,431,847	5,655,259	5,635,331
				SO	206,212	461,743	644,984	641,117	987,832
				UT	3,975,205	4,558,515	5,036,359	4,920,694	4,851,144
				WA	919,467	817,037	817,037	817,037	817,037
				WYP	1,069,707	1,209,491	1,218,800	1,295,807	1,480,120
				WYU	648,471	648,471	648,471	582,692	582,692
			THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	842,906	842,906	842,906	842,906	842,906
				IDU	1,956,953	2,255,798	2,601,368	2,657,923	2,463,976
				OR	9,130,586	9,130,586	9,607,228	9,917,184	9,917,184
				SG	153,765	153,765	142,726	142,726	142,726
				SO	287,055	209,161	142,712	827,643	2,282,204
				UT	13,950,832	14,587,146	15,425,479	15,314,459	15,314,360
				WA	1,748,353	1,748,353	1,748,353	1,942,450	1,940,589
				WYP	3,733,582	3,733,582	4,092,361	4,092,361	4,998,501
				WYU	836,406	836,406	836,406	836,406	836,406
			TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173,120	173,120	173,120	173,120	173,120
				IDU	171,245	171,245	171,245	171,245	171,245
				OR	833,485	833,485	892,445	892,445	892,445
				SG	124,308	124,308	124,308	124,308	124,308
				SO	0	261,537	0	0	204,870
				UT	1,740,310	1,371,127	938,574	580,808	580,808
				WYP	204,870	204,870	204,870	204,870	0

PacifiCorp
Electric Plant In Service with Unclassified
Figures in Actual Dollars

Primary Group	Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
				WYU	209,914	209,914	209,914	209,914	209,914
		396 Total			**155,781,789**	**160,024,141**	**164,349,276**	**166,764,157**	**174,146,011**
		397	COMMUNICATION EQUIPMENT	CA	4,489,691	4,895,754	5,024,658	5,270,929	5,418,755
				CN	2,855,125	3,492,668	3,500,304	3,565,197	3,575,935
				DGP	381	0	0	0	0
				IDU	9,022,790	9,254,566	10,590,662	10,672,377	10,754,920
				OR	47,764,335	52,207,013	56,021,510	58,485,255	61,447,898
				SE	171,558	233,430	190,857	259,418	259,418
				SG	124,040,386	140,959,988	150,249,768	156,873,957	162,018,341
				SO	66,209,877	77,349,778	78,736,538	83,315,396	86,662,678
				UT	47,954,796	51,578,538	53,712,567	56,629,054	58,211,903
				WA	11,961,517	12,363,223	11,926,667	12,185,561	12,610,949
				WYP	24,339,292	26,326,591	26,882,488	27,708,677	25,157,417
				WYU	4,798,115	4,843,990	4,972,212	5,135,386	5,867,522
			MOBILE RADIO EQUIPMENT	CA	290,585	314,378	306,184	306,184	306,054
				IDU	339,670	364,188	363,663	368,357	325,399
				OR	2,612,043	2,773,074	2,708,515	2,708,515	2,623,438
				SE	83,569	83,569	83,569	83,569	83,569
				SG	3,864,792	4,219,096	4,197,781	4,192,187	4,280,980
				SO	503,831	544,322	510,273	510,273	510,273
				UT	2,456,301	2,318,838	2,257,879	2,258,650	2,079,515
				WA	684,713	697,559	605,922	605,922	554,481
				WYP	839,724	871,069	826,553	832,275	764,620
				WYU	129,861	103,702	103,702	103,702	103,702
		397 Total			**355,412,952**	**395,795,332**	**413,772,274**	**432,070,841**	**443,617,771**
		398	MISCELLANEOUS EQUIPMENT	CA	52,947	54,249	49,761	49,761	49,761
				CN	216,484	216,484	216,484	216,484	216,484
				IDU	52,203	59,167	57,973	61,366	79,397
				OR	1,083,767	1,064,468	1,047,107	1,089,858	1,118,951
				SE	1,668	561	561	4,527	4,527
				SG	2,246,561	2,356,493	2,390,632	2,443,231	2,543,077
				SO	2,865,778	2,698,543	2,487,161	2,585,210	2,616,872
				UT	921,301	928,940	993,263	1,005,509	1,068,563
				WA	208,649	200,195	186,018	186,920	185,977
				WYP	175,680	185,245	197,321	169,430	197,535
				WYU	10,569	17,325	15,788	15,788	15,788
		398 Total			**7,835,607**	**7,781,671**	**7,642,071**	**7,828,085**	**8,096,933**
		399	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	44,254,566	43,927,215	1,182,091	0	0
			COMPUTERS - MAINFRAME	SE	373,618	470,996	261,712	0	0
			HEAVY CONSTRUCTION EQUIPMENT	SE	6,158,245	6,158,245	169,849	0	0
			LAND OWNED IN FEE	SE	2,634,916	2,634,916	2,559,113	2,559,113	1,854,828
			LAND RIGHTS	SE	52,550,647	52,550,647	0	0	0
			LONGWALL EQUIPMENT	SE	9,115,912	9,115,912	0	0	0
			LONGWALL SHIELDS	SE	24,486,688	24,486,688	0	0	0
			MAINLINE EXTENSION	SE	20,190,259	20,274,157	0	0	0
			MINE DEVELOPMENT AND ROAD EXTENSION	SE	38,657,119	38,657,119	0	0	0
			MISCELLANEOUS GENERAL EQUIPMENT	SE	2,361,859	2,386,499	1,289,635	0	0
			SECTION EXTENSION	SE	6,816,426	7,386,842	0	0	0
			SURFACE - ELECTRIC POWER FACILITIES	SE	3,424,575	3,424,575	0	0	0
			SURFACE - PLANT EQUIPMENT	SE	13,927,967	14,435,529	1,487	0	0
			UNDERGROUND - COAL MINE EQUIPMENT	SE	75,061,705	73,562,593	13,707	0	0
			VEHICLES	SE	1,323,630	1,321,430	594,495	0	0
		399 Total			**301,338,132**	**300,793,362**	**6,072,088**	**2,559,113**	**1,854,828**
		DP	DISTRIBN- NON-RECONCILED	CA	5,105	(384,724)	(539,343)	(49,712)	(35,458)
				IDU	33,589	(44,341)	(56,016)	(197,759)	(42,007)
				OR	(1,139,803)	(542,415)	(317,463)	(1,131,930)	(305,066)
				UT	(1,828,320)	(500,087)	(636,594)	(744,925)	(578,565)
				WA	(100,415)	(120,198)	(277,985)	(171,689)	(370,093)
				WYU	(220,316)	(270,329)	(185,366)	(151,769)	(259,919)
		DP Total			**(3,250,160)**	**(1,862,094)**	**(2,012,767)**	**(2,447,784)**	**(1,591,108)**
		GP	ELECTRIC PLANT IN SERVICE - OTHER	SG	0	0	0	(164,298)	0
				SO	(10,000)	0	0	(3,094,421)	(79,172)
			MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(529,197)	(1,076,949)	(373,579)	0	(2,604,364)
		GP Total			**(539,197)**	**(1,076,949)**	**(373,579)**	**(3,258,719)**	**(2,683,536)**
		SP	PRODUCTION PLANT-NON-RECONCILED	SG	(4,388,348)	(8,538,527)	(14,960,013)	(4,657,216)	(9,213,834)
		SP Total			**(4,388,348)**	**(8,538,527)**	**(14,960,013)**	**(4,657,216)**	**(9,213,834)**
		TP	Land-Non-Rec	SG	0	0	0	0	(4,600)
			TRANS PLANT NON-RECONCILED	SG	(3,450,821)	(1,643,954)	(3,703,796)	(9,787,259)	(1,814,667)
		TP Total			**(3,450,821)**	**(1,643,954)**	**(3,703,796)**	**(9,787,259)**	**(1,819,267)**
EPIS Total					**23,783,024,101**	**25,310,307,025**	**25,577,883,562**	**26,351,012,635**	**26,832,063,223**
EPPS	**102**	**OP**	ELECTRIC PLANT PURCHASED OR SOLD	SG	0	0	32,466,218	1,281,956	(553,173)
		OP Total			**0**	**0**	**32,466,218**	**1,281,956**	**(553,173)**
		SP	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	0	0	0	553,173	553,173
		SP Total			**0**	**0**	**0**	**553,173**	**553,173**
EPPS Total					**0**	**0**	**32,466,218**	**1,835,129**	**0**
EPSC	**106**	**DP**	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	503,321	482,739	448,798	1,135,146	1,453,053
				IDU	1,265,663	2,231,501	2,061,035	2,604,752	5,685,207
				OR	4,900,412	11,138,175	12,816,484	8,951,443	13,421,000
				UT	6,452,917	7,453,008	9,908,511	11,644,812	24,153,125
				WA	1,230,441	1,854,388	5,632,702	12,263,742	11,408,517
				WYU	1,363,587	8,049,134	4,927,294	3,198,854	5,103,907
		DP Total			**15,716,340**	**31,208,945**	**35,794,823**	**39,798,749**	**61,224,809**
		GP	GENERAL COMPLETED CONSTRUCTN NOT CLASSI	SO	5,670,956	864,265	4,574,854	21,271,431	5,128,711
		GP Total			**5,670,956**	**864,265**	**4,574,854**	**21,271,431**	**5,128,711**
		SP	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	5,248,883	7,061,134	12,617,194	20,056,756	45,562,470
		SP Total			**5,248,883**	**7,061,134**	**12,617,194**	**20,056,756**	**45,562,470**
		TP	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	387,363,936	38,794,215	412,287,085	85,225,320	143,206,987
		TP Total			**387,363,936**	**38,794,215**	**412,287,085**	**85,225,320**	**143,206,987**
EPSC Total					**414,000,116**	**77,928,559**	**465,273,956**	**166,352,256**	**255,122,977**
Grand Total					**24,197,024,217**	**25,388,235,584**	**26,075,623,736**	**26,519,200,020**	**27,087,186,200**

PacifiCorp
Electric Plant In Service with Unclassified
Figures in Actual Dollars

Primary Group	Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017

A9. CAPITAL LEASE

PacifiCorp
Capital Lease
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
1011000	**3908000**	CAPITAL LEASE COMMON	OR	5,882,166	4,596,010	4,596,010	4,596,010	4,596,010
			SG	33,744,912	16,951,793	16,951,793	16,951,793	16,951,793
			SO	12,664,054	12,664,054	12,664,054	12,664,054	12,664,054
			UT	11,714,234	11,714,234	11,714,234	11,714,234	11,714,234
			WYP	1,387,755	0	0	0	0
1011000 Total				**65,393,121**	**45,926,090**	**45,926,090**	**45,926,090**	**45,926,090**
1011500	**3908000**	CAPITAL LEASE COMMON	OR	(2,996,582)	(2,111,347)	(2,541,235)	(3,022,114)	(3,560,105)
			SG	(6,015,829)	(2,946,615)	(3,368,136)	(3,714,391)	(4,106,128)
			SO	157,492	(756,158)	(2,008,143)	(4,268,827)	(9,209,175)
			UT	(3,166,464)	(5,584,376)	(5,025,971)	(4,416,699)	(5,810,011)
			WYP	(1,202,004)	0	0	0	0
1011500 Total				**(13,223,388)**	**(11,398,495)**	**(12,943,486)**	**(15,422,030)**	**(22,685,418)**
1011950	**146450**	Capital Leases - Accumulated Amortizatio	OR	(141,823)	(141,823)	(141,823)	(141,823)	(141,823)
			SG	(910,304)	(910,304)	(910,304)	(910,304)	(910,304)
			SO	(8,673,284)	(8,673,284)	(8,673,284)	(8,673,284)	(8,673,284)
			WYP	(254,535)	(254,535)	(254,535)	(254,535)	(254,535)
1011950 Total				**(9,979,946)**	**(9,979,946)**	**(9,979,946)**	**(9,979,946)**	**(9,979,946)**
1119000	**146450**	Capital Leases - Accumulated Amortizatio	OR	141,823	141,823	141,823	141,823	141,823
			SG	910,304	910,304	910,304	910,304	910,304
			SO	8,673,284	8,673,284	8,673,284	8,673,284	8,673,284
			WYP	254,535	254,535	254,535	254,535	254,535
1119000 Total				**9,979,946**	**9,979,946**	**9,979,946**	**9,979,946**	**9,979,946**
Grand Total				**52,169,733**	**34,527,595**	**32,982,604**	**30,504,060**	**23,240,672**

A10. PLANT HELD FOR FUTURE USE

PacifiCorp
Plant Held for Future Use
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
105	3401000	LAND OWNED IN FEE	SG	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302
	3401000 Total			8,923,302	8,923,302	8,923,302	8,923,302	8,923,302
	3501000	LAND OWNED IN FEE	SG	2,953,166	2,952,229	2,902,972	2,902,972	2,902,972
	3501000 Total			2,953,166	2,952,229	2,902,972	2,902,972	2,902,972
	3502000	LAND RIGHTS	SG	754,562	754,562	754,562	754,562	754,562
	3502000 Total			754,562	754,562	754,562	754,562	754,562
	3601000	LAND OWNED IN FEE	CA	683,318	683,318	683,318	683,318	683,318
			OR	746,268	746,268	746,268	746,268	746,268
			UT	4,847,342	4,847,342	4,847,342	5,983,929	5,730,529
			WYP	0	0	601	601	601
	3601000 Total			6,276,928	6,276,928	6,277,529	7,414,116	7,160,715
	3891000	LAND OWNED IN FEE	OR	3,507,838	3,507,838	3,507,838	3,507,838	3,507,838
	3891000 Total			3,507,838	3,507,838	3,507,838	3,507,838	3,507,838
	3992200	LAND RIGHTS	SE	953,014	953,014	953,014	0	0
	3992200 Total			953,014	953,014	953,014	0	0
	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTH	SE	27,931,610	29,988,671	0	0	0
	0 Total			27,931,610	29,988,671	0	0	0
105 Total				51,300,421	53,356,544	23,319,217	23,502,790	23,249,390
Grand Total				51,300,421	53,356,544	23,319,217	23,502,790	23,249,390

A11. MISC. DEFERRED DEBITS

PacifiCorp
Miscellaneous Deferred Debits
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
1861000	**185016**	EMISSION REDUCTION CREDITS PURCHASED	SE	2,631,396	2,346,510	2,346,510	2,346,510	2,346,510
	185017	ERCs - Impairment Reserve	SE	0	(2,040,000)	(2,040,000)	(2,040,000)	(2,040,000)
1861000 Total				**2,631,396**	**306,510**	**306,510**	**306,510**	**306,510**
1861200	**185025**	FINANCING COST DEFERRED	SO	5,000	1,000	0	636,054	1,086,434
	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	0	0	0	191,902	191,902
	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	3,254,173	2,513,387	1,769,117	1,012,940	957,085
	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	370,860	163,386	155,038	87,495	14,765
	185029	UNAMORTIZED PCRB MADE CONVERSION COST	OTHER	211,327	310,072	307,953	225,209	174,402
	185030	UNAMORTIZED '94 SERIES RESTRUCTURING CO	OTHER	705,105	642,890	580,675	489,744	430,975
1861200 Total				**4,546,466**	**3,630,735**	**2,812,782**	**2,643,344**	**2,855,562**
1865000	**134200**	Deferred Longwall Costs	SE	1,434,239	1,020,629	0	0	0
	184414	DEFERRED COAL COSTS - WYODAK SETTLEMEN	SE	3,184,227	2,849,045	2,513,863	2,178,681	1,843,500
	184416	Deferred Coal Costs - Naughton Contract	SE	4,816,538	3,440,384	2,064,231	688,077	0
	184420	LT Prepaid Coal Costs	SE	2,916,673	2,916,673	0	0	0
	184425	ColoWyo Royalty Reduction Receivable	SE	370,917	0	0	0	0
1865000 Total				**12,722,594**	**10,226,731**	**4,578,094**	**2,866,758**	**1,843,500**
1867000	**134300**	DEFERRED CHARGES	SE	232,311	692,200	105,038	7,098	5,806
1867000 Total				**232,311**	**692,200**	**105,038**	**7,098**	**5,806**
1868000	**134305**	Oth Def Chrg - IT Licenses/Maintenance	OTHER	0	0	210,608	104,430	0
	134359	Lake Side 2 Maint. Prepayment - Current	SG	0	1,911,536	0	0	0
	185306	TGS BUYOUT	SG	101,867	86,394	70,920	55,447	39,973
	185311	JOSEPH SETTLEMENT	SG	629,662	492,281	354,900	217,520	80,139
	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	12,812,360	12,434,600	12,056,840	11,668,685	11,228,553
	185335	LACOMB IRRIGATION	SG	392,430	346,710	300,990	255,270	209,550
	185336	BOGUS CREEK	SG	1,097,360	1,056,080	1,014,800	973,520	932,240
	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	2,183,750	1,359,183	1,412,872	1,436,489	1,386,634
	185342	JIM BOYD HYDRO BUYOUT	SG	48,335	0	0	0	0
	185351	BPA LT TRANSMISSION PREPAID	OTHER	5,973,221	5,233,825	4,312,954	3,484,238	2,635,605
	185357	LT Prepaid RECs for RPS (OR)	OTHER	193,396	143,262	83,651	(7,556)	0
	185358	LT Prepaid RECs for RPS (CA)	OTHER	0	0	0	(11,820)	0
	185359	LT Lake Side 2 Maint. Prepayment	SG	0	0	7,852,886	9,278,895	14,865,158
	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	15,703,409	23,369,149	1,662,111	8,854,180	14,181,859
	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	10,815,543	17,544,331	329,470	3,851,770	6,812,450
	185362	LT Currant Creek CSA Maint Prepayment	SG	3,792,244	10,722,780	16,835,872	1,897,923	4,195,361
	185371	LT Chehalis CSA Prepaid O&M	SG	0	0	0	52,161	208,578
	185372	LT Currant Creek CSA Prepaid O&M	SG	0	0	0	124,646	300,862
1868000 Total				**53,743,577**	**74,700,131**	**46,498,873**	**42,235,798**	**57,076,963**
1868200	**184441**	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	775,000	475,000	175,000	0	0
1868200 Total				**775,000**	**475,000**	**175,000**	**0**	**0**
1869000	**134301**	Prepaid IBEW 57 Pension Contr - Current	OTHER	0	0	3,164,097	0	0
	185334	HERMISTON SWAP	SG	3,963,251	3,791,558	3,619,865	3,448,172	3,276,478
	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	6,080,653	5,784,676	3,164,097	0	0
	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	0	0	(3,164,097)	0	0
1869000 Total				**10,043,904**	**9,576,234**	**6,783,961**	**3,448,172**	**3,276,478**
Grand Total				**84,695,248**	**99,607,542**	**61,260,259**	**51,507,680**	**65,364,820**

A12. BLANK

A13. MATERIALS AND SUPPLIES

PacifiCorp
Materials & Supplies
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
15111	**0**	COAL INVENTORY - CARBON	SE	3,031,515	2,449,625	0	0	0
		COAL INVENTORY - COAL PREP PLANT	SE	42,111,036	36,030,444	20,646,207	15,135,810	11,003,012
		COAL INVENTORY - HUNTER	SE	77,188,734	56,147,121	48,021,383	64,481,592	62,234,569
		COAL INVENTORY - HUNTINGTON	SE	38,730,628	31,296,353	23,978,784	34,139,591	28,374,442
		COAL INVENTORY - JIM BRIDGER	SE	27,038,930	22,633,614	30,915,081	29,799,996	25,913,875
		COAL INVENTORY - NAUGHTON	SE	8,231,601	8,531,876	7,089,057	12,399,415	10,323,166
15111 Total				**196,332,444**	**157,089,033**	**130,650,512**	**155,956,404**	**137,849,064**
15112	**0**	COAL INVENTORY - CHOLLA	SE	14,441,296	12,273,369	6,181,110	11,443,983	17,303,501
15112 Total				**14,441,296**	**12,273,369**	**6,181,110**	**11,443,983**	**17,303,501**
15113	**0**	COAL INVENTORY - COLSTIP	SE	1,488,262	1,606,439	1,514,532	1,622,804	1,752,433
15113 Total				**1,488,262**	**1,606,439**	**1,514,532**	**1,622,804**	**1,752,433**
15114	**0**	COAL INVENTORY - CRAIG	SE	8,658,417	10,651,830	11,418,662	13,883,904	17,704,353
15114 Total				**8,658,417**	**10,651,830**	**11,418,662**	**13,883,904**	**17,704,353**
15115	**0**	COAL INVENTORY - DEER CREEK	SE	378,483	223,036	0	0	0
15115 Total				**378,483**	**223,036**	**0**	**0**	**0**
15116	**0**	COAL INVENTORY - DAVE JOHNSTON	SE	7,364,304	7,198,864	8,075,755	9,241,996	9,873,389
15116 Total				**7,364,304**	**7,198,864**	**8,075,755**	**9,241,996**	**9,873,389**
15117	**0**	COAL INVENTORY ROCK GARDEN PILE	SE	37,208,487	21,605,017	24,972,599	32,734,451	32,730,433
15117 Total				**37,208,487**	**21,605,017**	**24,972,599**	**32,734,451**	**32,730,433**
15119	**0**	COAL INVENTORY - HAYDEN	SE	2,842,305	1,784,442	2,876,072	1,827,726	2,469,323
15119 Total				**2,842,305**	**1,784,442**	**2,876,072**	**1,827,726**	**2,469,323**
15121	**0**	NATURAL GAS - CLAY BASIN	SE	3,198,945	1,370,883	2,533,170	2,114,503	2,152,320
15121 Total				**3,198,945**	**1,370,883**	**2,533,170**	**2,114,503**	**2,152,320**
15140	**0**	FUEL STOCK COAL MINE	SE	3,486,055	3,965,881	2,899,316	1,608,890	1,667,309
15140 Total				**3,486,055**	**3,965,881**	**2,899,316**	**1,608,890**	**1,667,309**
15143	**0**	OIL INVENTORY - COLSTRIP	SE	143,681	135,409	121,680	67,110	91,453
15143 Total				**143,681**	**135,409**	**121,680**	**67,110**	**91,453**
15144	**0**	OIL INVENTORY - CRAIG	SE	79,257	76,186	63,597	46,245	39,243
15144 Total				**79,257**	**76,186**	**63,597**	**46,245**	**39,243**
15149	**0**	OIL INVENTORY - HAYDEN	SE	79,804	61,145	77,736	43,923	38,471
15149 Total				**79,804**	**61,145**	**77,736**	**43,923**	**38,471**
15410	**0**	MATERIAL CONTROL ADJUST	SO	(147,998)	(147,998)	(147,998)	(147,998)	(147,998)
	1510	JIM BRIDGER STORE ROOM	SG	21,707,738	23,151,075	23,292,407	23,617,948	23,640,797
	1515	DAVE JOHNSTON STORE ROOM	SG	10,650,091	11,834,559	12,818,821	13,570,571	14,720,187
	1520	WYODAK STORE ROOM	SG	5,234,552	5,810,456	6,295,911	6,238,865	6,154,491
	1525	GADSBY STORE ROOM	SG	4,191,386	4,272,412	4,301,576	4,596,818	4,508,601
	1530	CARBON STORE ROOM	SG	4,037,057	3,975,156	3,796,383	1,476	1,457
	1535	NAUGHTON STORE ROOM	SG	13,497,169	14,174,452	14,050,360	14,859,080	14,889,207
	1540	HUNTINGTON STORE ROOM	SG	15,451,150	16,134,092	17,722,839	18,523,552	18,049,307
	1545	HUNTER STORE ROOM	SG	23,456,860	24,016,610	25,138,587	26,941,412	26,454,037
	1550	BLUNDELL STORE ROOM	SG	1,116,871	1,070,817	1,115,791	1,294,040	1,222,377
	1565	CURRANT CREEK PLANT	SG	3,228,250	3,307,787	3,464,447	3,612,071	3,865,599
	1570	LAKESIDE PLANT	SG	3,004,171	3,575,926	5,009,448	5,670,925	5,970,419
	1580	CHEHALIS PLANT	SG	2,982,696	3,178,834	3,518,029	3,755,156	3,794,436
	1675	HYDRO EAST - UTAH	SG	5,193	6,915	6,915	6,915	6,915
	1680	HYDRO EAST - IDAHO	SG	1,448	1,448	1,448	1,448	2,627
	1700	LEANING JUNIPER STOREROOM	SG	649,105	696,676	671,297	608,597	555,390
	1705	GOODNOE HILLS WIND	SG	712,749	758,882	974,971	1,014,590	959,542
	1715	MARENGO WIND	SG	786,057	879,879	901,496	869,769	770,140
	1720	Foote Creek	SG	0	0	810,657	970,734	848,696
	1725	Glenrock/Rolling Hills	SG	1,129,507	1,172,819	1,135,447	1,148,459	1,342,234
	1730	Seven Mile Hill	SG	761,674	693,716	777,001	721,638	696,324
	1740	High Plains/McFadden	SG	423,265	437,539	515,158	578,120	612,098
	1745	Dunlap Wind Project	SG	691,735	627,886	673,421	668,294	698,248
	1799	WIND OFFICE	SG	648	603	197	361	349
	2005	CASPER STORE ROOM	WYP	460,732	333,869	361,985	332,616	455,594
	2010	BUFFALO STORE ROOM	WYP	159,742	163,275	163,433	160,585	145,467
	2015	DOUGLAS STORE ROOM	WYP	326,704	436,945	411,292	318,313	269,427
	2020	CODY STORE ROOM	WYP	692,199	651,408	704,771	665,848	626,380
	2030	WORLAND STORE ROOM	WYP	707,871	734,668	750,652	712,445	676,911
	2035	RIVERTON STORE ROOM	WYP	405,551	514,781	497,561	495,796	403,212
	2040	EVANSTON STORE ROOM	WYU	658,482	696,333	679,306	710,644	669,003
	2045	KEMMERER STORE ROOM	WYU	10,793	10,953	10,953	10,953	9,821
	2050	PINEDALE STORE ROOM	WYU	582,909	587,565	564,001	589,309	578,665
	2060	ROCK SPRINGS STORE ROOM	WYP	1,522,230	1,543,328	1,511,284	1,663,198	1,465,098
	2065	RAWLINS STORE ROOM	WYP	603,509	533,850	527,800	545,537	539,109
	2070	LARAMIE STORE ROOM	WYP	375,574	342,012	492,313	372,004	404,706
	2075	REXBERG STORE ROOM	IDU	1,175,878	1,264,803	1,070,591	1,002,901	1,103,562
	2080	MUDLAKE STORE ROOM	IDU	0	0	0	13	0
	2085	SHELLY STORE ROOM	IDU	759,236	705,274	658,407	619,511	629,703
	2090	PRESTON STORE ROOM	IDU	82,997	63,208	63,853	89,787	86,923
	2095	LAVA HOT SPRINGS STORE ROOM	IDU	163,028	165,701	176,165	159,920	144,545
	2100	MONTPELIER STORE ROOM	IDU	209,666	239,278	238,099	217,941	201,340
	2110	BRIDGERLAND STORE ROOM	UT	442,778	472,576	447,949	398,208	396,808

PacifiCorp
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Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
	2205	TREMONTON STORE ROOM	UT	240,326	245,320	260,201	248,065	245,693
	2210	OGDEN STORE ROOM	UT	1,236,420	1,256,592	1,299,392	1,403,977	1,108,578
	2215	LAYTON STORE ROOM	UT	544,573	520,001	582,575	602,286	633,657
	2220	SALT LAKE METRO STORE ROOM	UT	8,729,254	8,600,334	8,717,759	8,626,149	8,590,844
	2225	SALT LAKE TOOL ROOM	UT	27,090	14,068	1,183	1,183	1,183
	2230	JORDAN VALLEY STORE ROOM	UT	815,759	1,268,526	1,305,081	1,022,838	895,842
	2235	PARK CITY STORE ROOM	UT	749,225	722,227	1,007,334	932,949	856,425
	2240	TOOELE STORE ROOM	UT	335,635	406,905	573,856	623,264	466,638
	2245	WASATCH RESTORATION CENTER	UT	421,769	476,110	474,135	478,753	437,261
	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	0	0	26,379	26,106	307,052
	2405	AMERICAN FORK STORE ROOM	UT	1,416,076	1,457,776	1,729,306	1,203,038	1,387,553
	2410	SANTAQUIN STORE ROOM	UT	575,912	522,787	489,374	411,098	500,182
	2415	DELTA STORE ROOM	UT	331,508	346,859	334,324	353,302	372,093
	2420	VERNAL STORE ROOM	UT	652,658	702,841	818,357	731,371	752,880
	2425	PRICE STORE ROOM	UT	710,755	621,905	734,089	744,328	717,114
	2430	MOAB STORE ROOM	UT	594,937	741,683	714,540	702,533	787,090
	2435	BLANDING STORE ROOM	UT	175,206	164,977	185,506	166,171	161,436
	2445	RICHFIELD STORE ROOM	UT	103,228	110,311	117,898	113,720	120,979
	2450	CEDAR CITY STORE ROOM	UT	914,221	978,980	1,097,375	1,078,259	1,014,377
	2455	MILFORD STORE ROOM	UT	289,590	301,644	360,019	408,423	388,452
	2460	WASHINGTON STORE ROOM	UT	431,045	439,800	585,419	548,326	604,908
	2620	WALLA WALLA STORE ROOM	WA	1,277,686	1,065,853	1,263,791	1,263,362	1,330,021
	2625	SUNNYSIDE STORE ROOM	WA	0	0	0	4,894	4,894
	2630	YAKIMA STORE ROOM	WA	339,700	357,850	316,342	325,110	343,875
	2635	ENTERPRISE STORE ROOM	OR	215,591	207,187	198,785	239,255	204,696
	2640	PENDLETON STORE ROOM	OR	680,774	676,564	715,540	723,450	664,453
	2650	HOOD RIVER STORE ROOM	OR	205,870	210,049	287,410	331,113	415,912
	2655	PORTLAND METRO - STORE ROOM	OR	7,718,638	7,994,018	8,498,405	8,908,045	9,746,416
	2660	ASTORIA STORE ROOM	OR	1,086,053	1,017,916	1,044,796	1,003,985	1,127,440
	2665	MADRAS STORE ROOM	OR	609,330	644,558	402,857	243,490	201,155
	2675	BEND STORE ROOM	OR	897,405	815,863	1,189,491	1,716,245	1,761,932
	2805	ALBANY STORE ROOM	OR	266,205	199,947	202,505	196,732	182,611
	2810	LINCOLN CITY STORE ROOM	OR	230,517	238,054	218,013	265,196	233,011
	2830	ROSEBURG STORE ROOM	OR	2,097,739	2,074,416	2,169,009	2,255,851	2,451,680
	2835	COOS BAY STORE ROOM	OR	688,457	627,068	682,154	673,450	707,531
	2840	GRANTS PASS STORE ROOM	OR	758,333	714,427	831,223	741,088	942,453
	2845	MEDFORD STORE ROOM	OR	882,492	954,803	953,816	891,640	908,703
	2850	KLAMATH FALLS STORE ROOM	OR	1,961,300	1,965,982	2,114,678	2,161,603	2,178,431
	2855	LAKEVIEW STORE ROOM	OR	116,683	116,058	115,145	117,158	115,669
	2860	ALTURAS STORE ROOM	CA	77,645	87,501	86,943	81,396	76,342
	2865	MT SHASTA STORE ROOM	CA	187,579	200,849	190,128	199,637	203,832
	2870	YREKA STORE ROOM	CA	815,627	694,511	762,931	723,671	752,497
	2875	CRESENT CITY STORE ROOM	CA	392,343	388,682	328,296	323,666	359,141
	5005	TREMONTON STORE ROOM	SO	143,936	143,936	143,936	143,936	143,936
	5110	MATERIAL PACKAGING CENTER - WEST	OR	99	99	99	99	99
	5115	DEMC - SLC	SNPD	98,060	88,945	142,259	138,580	105,677
	5120	DEMC - MEDFORD	OR	163,837	115,188	100,032	88,678	57,200
	5125	DEMC - OREGON	OR	5,712,521	6,249,486	6,044,745	6,216,376	6,734,245
	5130	MEDFORD HUB	OR	4,632,068	5,373,545	5,282,584	5,549,556	5,521,631
	5135	YAKIMA HUB	WA	3,874,199	4,508,978	4,983,981	5,099,062	5,278,957
	5140	PRESTON HUB	IDU	2,429,306	2,684,337	3,273,742	3,095,031	2,914,070
	5145	RAWLINS HUB	WYU	4,530	0	0	10,968	0
	5150	RICHFIELD HUB	UT	2,985,104	2,974,611	3,649,695	3,644,787	3,527,103
	5155	CASPER HUB	WYP	4,573,906	4,731,453	5,492,856	5,897,331	5,391,487
	5160	SALT LAKE METRO HUB	UT	16,388,878	15,301,900	20,641,320	18,413,445	19,451,022
	5200	UTAH TRANSPORTATION BUILDING	SNPD	121,962	86,027	69,565	55,376	29,690
	5300	METER TEST WAREHOUSE	UT	11,136	20,603	19,135	18,067	19,917
15410 Total				**204,851,943**	**212,521,275**	**230,005,334**	**230,375,833**	**232,859,722**
15415	**120001**	OTHER MATERIAL & SUPPLIES - GENERAL STO	SO	133,773	131,289	214,138	72,142	161,583
			UT	0	0	493,848	493,848	0
15415 Total				**133,773**	**131,289**	**707,986**	**565,990**	**161,583**
15419	**120005**	JV CUTBACK MATERIAL & SUPPLIES INVENTOR	SG	1,822,837	2,011,370	2,040,304	2,685,104	1,820,799
			SO	440	3,188	3,188	3,188	3,188
15419 Total				**1,823,277**	**2,014,558**	**2,043,492**	**2,688,292**	**1,823,987**
15442	**0**	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	7,243,580	6,138,083	0	0	0
15442 Total				**7,243,580**	**6,138,083**	**0**	**0**	**0**
15499	**102930**	SB Asset # 120930	SO	(27,435)	(27,435)	(27,435)	(27,435)	(27,435)
	120930	INVENTORY RESERVE POWER SUPPLY	SG	(709,101)	(741,912)	(365,852)	(2,240,656)	(1,153,463)
			SO	(12,404)	(12,404)	(12,404)	(12,404)	(12,404)
	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	(2,117,305)	(1,896,889)	0	0	0
	120932	Inventory Reserve - RMP (T&D)	SNPD	0	0	(1,058,110)	(1,520,761)	(1,368,158)
	120933	Inventory Reserve - PP (T&D)	SNPD	0	0	(727,516)	(636,000)	(678,024)
15499 Total				**(2,866,245)**	**(2,678,640)**	**(2,191,315)**	**(4,437,255)**	**(3,239,483)**
25316	**289920**	WORKING CAPITAL DEPOSIT - UAMPS	SE	(3,705,000)	(3,674,000)	(2,637,000)	(2,163,000)	(2,862,000)

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Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
25316 Total				**(3,705,000)**	**(3,674,000)**	**(2,637,000)**	**(2,163,000)**	**(2,862,000)**
25317	**289921**	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,708,727)	(2,857,201)	(2,985,811)	(2,657,355)	(2,591,612)
25317 Total				**(2,708,727)**	**(2,857,201)**	**(2,985,811)**	**(2,657,355)**	**(2,591,612)**
25318	**289922**	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273,000)	(273,000)	(273,000)	(273,000)	(273,000)
25318 Total				**(273,000)**	**(273,000)**	**(273,000)**	**(273,000)**	**(273,000)**
Grand Total				**480,201,342**	**429,363,898**	**416,054,428**	**454,691,445**	**449,550,490**

A14. CASH WORKING CAPITAL

PacifiCorp
Cash Working Capital
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
1430000	**0**	OTHER ACCOUNTS RECEIVABLE	SO	2,882	2,863	2,856	2,848	2,841
1430000 Total				**2,882**	**2,863**	**2,856**	**2,848**	**2,841**
1431000	**0**	EMPLOYEE RECEIVABLES	SO	4,636,412	4,636,412	4,636,412	4,636,412	4,636,412
1431000 Total				**4,636,412**	**4,636,412**	**4,636,412**	**4,636,412**	**4,636,412**
1431500	**0**	INCOME TAXES RECEIVABLE	SO	0	0	(64,680)	(126,953)	110,767
	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	0	0	146,804	229,854	186,234
	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	0	0	0	(38,652)	(115,955)
1431500 Total				**0**	**0**	**82,124**	**64,250**	**181,046**
1433000	**0**	JOINT OWNER RECEIVABLE	SO	19,944,444	18,293,705	17,932,955	22,552,223	21,910,710
1433000 Total				**19,944,444**	**18,293,705**	**17,932,955**	**22,552,223**	**21,910,710**
1436000	**0**	OTHER ACCOUNTS RECEIVABLE	SO	22,129,784	14,945,488	16,088,734	13,547,279	14,061,316
1436000 Total				**22,129,784**	**14,945,488**	**16,088,734**	**13,547,279**	**14,061,316**
1437000	**0**	CSS OAR BILLINGS	SO	2,658,585	2,876,478	3,490,442	3,830,408	4,572,072
1437000 Total				**2,658,585**	**2,876,478**	**3,490,442**	**3,830,408**	**4,572,072**
1437100	**0**	OTHER ACCT REC CCS	SO	(593,843)	(893,252)	(2,501,719)	(384,542)	(690,744)
1437100 Total				**(593,843)**	**(893,252)**	**(2,501,719)**	**(384,542)**	**(690,744)**
2300000	**284915**	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(2,499,278)	(7,286,437)	(8,518,261)	(9,506,726)	(8,716,788)
	284980	ARO Liab - Cottonwood Mine	OTHER	(2,685,304)	(453,212)	0	0	0
2300000 Total				**(5,184,582)**	**(7,739,649)**	**(8,518,261)**	**(9,506,726)**	**(8,716,788)**
2320000	**210460**	JOINT OWNER RECEIVABLES - CREDIT	SE	(2,305,049)	(2,316,582)	(2,376,334)	(3,328,200)	(2,771,023)
	210470	Minority Plant Accrual-Idaho Power (T&D)	SG	(82,144)	(78,240)	(83,069)	(27,690)	0
	210674	America West Resources - Coal Purchases	SE	(1,419)	0	0	0	0
	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	(9)	0	(11)	18	15
	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	4	(13)	(9)
	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	(1)	8
	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	10
	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(13,640)	(13,839)	(7,734)	(7,071)	(15,277)
	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANC	SO	(394,292)	(347,519)	(408,777)	(420,724)	(372,636)
	215078	K-Plus Employer Contributions - Fixed	SO	(1,265,744)	(1,118,589)	(1,292,587)	(1,264,121)	(1,215,396)
	215080	METLIFE MEDICAL INSURANCE	SO	(3,132,079)	(3,229,064)	(3,497,140)	(3,099,561)	(2,997,690)
	215082	METLIFE DENTAL INSURANCE	SO	(55,731)	(71,916)	(71,514)	(82,480)	(53,938)
	215084	METLIFE VISION INSURANCE	SO	(2,317)	(4,392)	(53,241)	(50,802)	(39,510)
	215085	Western Utilities Dental Payable	SO	(7,582)	(6,668)	(3,299)	(2,861)	(4,927)
	215086	Western Utilities Vision Payable	SO	(707)	(233)	(446)	(415)	(2,246)
	215095	HMO HEALTH PLAN	SO	(7,324)	(38,707)	(18,740)	(3,140)	(21,510)
	215112	Minnesota Life Insurance	SO	(59,570)	(49,155)	(13,714)	(27,044)	(19,514)
	215116	IBEW 57 MEDICAL INSURANCE	SO	(80,622)	(68,340)	(30,590)	(31,358)	(42,993)
	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	(39,092)	1	(3)	0	0
	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT	SO	(7,579)	(12,757)	(4,830)	(2,526)	(50)
	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT,	SO	(387)	4,379	2,171	(223)	(19)
	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(22,923)	(4,757)	(12,163)	(18,311)	(15,670)
	215357	"DEPENDENT CARE REIMBURSEMENT, CURRE	SO	13,566	(15,090)	(38,596)	(37,237)	37,787
	215421	OR Renewable Energy Dev & Dem Liability	OR	0	(132,583)	(159,099)	(26,517)	0
	215425	OR DOE Cool School Program	OTHER	(10,893)	(10,598)	(10,538)	(12,396)	(14,085)
	235230	ACCRUAL - ROYALTIES	SE	(52,316)	(54,271)	(60,715)	(54,595)	(41,265)
	235599	Safety Award	SO	(211,908)	(1,396,891)	(1,610,860)	(1,417,111)	(1,526,166)
	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(106,259)	(113,140)	(114,183)	(181,110)	(155,215)
2320000 Total				**(7,846,019)**	**(9,078,953)**	**(9,866,006)**	**(10,095,490)**	**(9,271,319)**
2533000	**289511**	DESERET MINE RECLAMATION	OTHER	(496,506)	(457,556)	(177,836)	0	0
	289517	TRAPPER MINE FINAL RECLAMATION	SE	(5,262,920)	(5,473,482)	(5,647,621)	(5,870,469)	(6,073,168)
2533000 Total				**(5,759,426)**	**(5,931,038)**	**(5,825,457)**	**(5,870,469)**	**(6,073,168)**
2541050	**288503**	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	(1,486,611)	(257,573)	0	0	0
	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE RE	SE	(19,803)	(19,803)	(19,803)	(19,803)	(19,803)
	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE RE	SE	19,803	19,803	19,803	19,803	19,803
2541050 Total				**(1,486,611)**	**(257,573)**	**0**	**0**	**0**
Grand Total				**28,501,625**	**16,854,481**	**15,522,080**	**18,776,193**	**20,612,379**

A15. MISC. RATE BASE

PacifiCorp
Miscellaneous Rate Base
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
1140000	**1140000**	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	159,175,508	144,614,797	143,167,971	143,167,971	144,704,699
			UT	0	0	0	11,763,784	11,763,784
1140000 Total				**159,175,508**	**144,614,797**	**143,167,971**	**154,931,754**	**156,468,483**
1150000	**1140000**	ACCUM PROV ELECTRIC PLANT ACQUISITION A	SG	(115,655,190)	(105,974,666)	(109,306,488)	(114,057,313)	(118,854,240)
			UT	0	0	0	(389,364)	(690,999)
1150000 Total				**(115,655,190)**	**(105,974,666)**	**(109,306,488)**	**(114,446,677)**	**(119,545,239)**
1281000	**0**	Other special funds - Pensions	SO	0	12,086,009	0	0	0
1281000 Total				**0**	**12,086,009**	**0**	**0**	**0**
1651000	**132008**	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	429,322	652,202	810,832	803,612	823,048
	132012	PREPAID INSURANCE - ALLPURPOSE INSURAN	SO	1,602,523	1,639,612	1,489,442	1,420,729	1,284,011
	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	545,074	548,031	537,196	493,409	497,941
	132045	PREPAID WORKERS COMPENSATION	SO	748,715	684,029	611,944	637,219	553,850
	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	229,687	36,585	273,219	284,266	38,663
1651000 Total				**3,555,321**	**3,560,459**	**3,722,634**	**3,639,235**	**3,197,513**
1652000	**132101**	PREPAID PROPERTY TAX	GPS	0	(0)	0	0	0
	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	14,610	18,888	19,391	19,630	21,592
	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	91,780	117,832	120,974	122,516	143,968
	132111	Goshute - Prepaid Possessory Interest	GPS	11,541	12,144	11,701	12,510	12,711
	132200	"Prepaid Taxes (Federal, State, Local)"	SO	25,393	9,312	0	0	6,511
	132924	OTH PREPAY-OREGON DOE FEE	SO	0	1,039,793	0	1,494,919	0
1652000 Total				**143,324**	**1,197,969**	**152,066**	**1,649,576**	**184,782**
1652100	**132097**	Prepaid CA GHG Cap & Trade Allowances	OTHER	3,659,280	8,616,800	9,692,730	9,488,411	13,986,769
	132098	Prepaid - CA GHG Wholesale	OTHER	0	0	1,358,880	3,920,470	9,993,898
	132310	PREPAID RATING AGNCY	SO	59,767	43,263	32,683	32,916	37,347
	132320	Prepaid Surety Bond Costs	SO	372,705	372,705	372,705	0	0
	132603	OTH PREPAY - ASHTON PLANT LAND	SG	4,665	3,629	2,592	1,555	518
	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	635	0	0	0	0
	132608	Prepaid - Records Management Costs	SG	51,378	62,276	82,458	85,691	82,442
	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	687,315	617,686	658,824	632,822	636,734
	132621	Prepayments - Water Rights (Ferron Canal	SG	89,215	89,215	133,823	223,037	223,037
	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	112,974	264,154	264,154	264,154	264,154
	132630	PREPAID OR RENEWAL & HABITAT RESTORATI	OTHER	430,912	0	44,123	0	0
	132650	PREPAID DUES	SO	2,560,894	2,818,917	3,922,994	4,091,029	2,505,162
	132700	PREPAID RENT	GPS	169,821	10,667	10,667	10,667	10,667
	132705	Prepaid Pole Contact	SG	0	50,949	41,642	39,408	0
	132755	Prepaid Aircraft Maintenance Costs	SG	0	66,826	12,662	0	37,884
	132825	Prepaid LGIA Transmission	SG	685,137	0	1,331,744	605,338	0
	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	863,304	863,304	983,688	983,688	983,688
	132900	PREPAYMENTS - OTHER	SE	72,076	72,076	72,076	72,076	72,076
			SO	690,251	449,416	570,664	479,630	418,126
	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,412,990	2,585,901	2,628,607	2,842,881	3,061,375
	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSI	UT	5,261,459	5,342,488	5,446,516	6,321,113	6,289,981
	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	294,039	345,591	349,195	267,490	333,370
	132909	Prepaid Licensing Fees	SO	196,005	0	0	0	0
	132910	Prepayments - Hardware & Software	SO	8,507,067	12,290,441	10,018,352	8,273,230	11,924,553
	132926	PREPAID ROYALTIES	SE	876,494	832,957	0	0	0
	132998	PREPAID INSURANCE	SE	(36,585)	(181,167)	(152,777)	(131,705)	(110,632)
	132999	PREPAY - RECLASS TO LT	SO	(2,697,529)	(2,626,789)	(1,025,269)	(920,405)	(949,159)
	134000	L/T PREPAY RECLASS	SO	2,734,113	2,807,956	1,178,046	1,052,110	1,059,791
1652100 Total				**28,058,381**	**35,799,260**	**38,031,777**	**38,635,607**	**50,861,782**
2281000	**288712**	REG LIAB - OR PROPERTY INSURANCE RESER	OR	0	0	0	0	8,936,405
	288714	Reg Liab - ID Property Insurance Reserve	IDU	0	0	0	0	(606,146)
	288715	Reg Liab - UT Property Insurance Reserve	UT	0	0	0	0	(3,945,902)
	288716	Reg Liab - WY Property Insurance Reserve	WYP	0	0	0	0	(247,192)
	288749	RegL - Insurance Reserves - Reclass	OTHER	0	0	0	0	(8,936,405)
2281000 Total				**0**	**0**	**0**	**0**	**(4,799,240)**
2282100	**280311**	ACC. PROV. I & D - EXCL. AUTO	SO	(52,464,255)	(55,347,627)	(65,577,315)	(53,707,906)	(34,581,120)
2282100 Total				**(52,464,255)**	**(55,347,627)**	**(65,577,315)**	**(53,707,906)**	**(34,581,120)**
2282400	**288700**	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	0	0	0	0	(9,650,059)
2282400 Total				**0**	**0**	**0**	**0**	**(9,650,059)**
2282500	**116925**	Insurance Reimbursements Receivable I&D	SO	0	37,459,455	54,519,512	37,567,101	30,882,590
2282500 Total				**0**	**37,459,455**	**54,519,512**	**37,567,101**	**30,882,590**
2283000	**280349**	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(2,322,593)	(2,114,567)	(2,275,017)	(2,123,006)	(1,853,313)
2283000 Total				**(2,322,593)**	**(2,114,567)**	**(2,275,017)**	**(2,123,006)**	**(1,853,313)**
2283400	**280329**	FAS 106-Contra Liability-Medicare Subsid	SO	62,606,829	58,679,770	49,762,745	45,081,086	37,093,703
	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	(46,612,996)	(42,355,811)	(32,882,232)	(28,169,087)	(20,112,464)
	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	19,040,289	24,287,319	32,882,232	28,169,087	20,112,464
	280455	FAS 158 Post-Retirement Liability	SO	(210,743,068)	(113,426,564)	(47,823,359)	(55,178,120)	(53,229,806)
	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,188,468)	(16,514,811)	(16,882,513)	(16,963,239)	(16,959,721)
	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(19,040,289)	(24,287,319)	(32,882,232)	(28,169,087)	(20,112,464)
2283400 Total				**(210,937,704)**	**(113,617,416)**	**(47,825,359)**	**(55,229,361)**	**(53,208,288)**
2283500	**280350**	Pension - Local 57	SO	(711,000)	(713,000)	(1,375,787)	(654,000)	(627,000)
	280355	FAS 158 Pension Liability	SO	(264,045,059)	0	(157,770,606)	(177,436,286)	(205,400,215)
	280365	FAS 158 Pension Liab-Rcls to Current	SO	0	0	0	654,000	627,000
2283500 Total				**(264,756,059)**	**(713,000)**	**(159,146,393)**	**(177,436,286)**	**(205,400,215)**
2284100	**289320**	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(1,470,404)	(1,339,579)	(1,339,079)	(1,030,480)	(873,155)

PacifiCorp
Miscellaneous Rate Base
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
2284100 Total				**(1,470,404)**	**(1,339,579)**	**(1,339,079)**	**(1,030,480)**	**(873,155)**
2300000	**284918**	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(1,859,639)	(1,856,216)	(1,843,532)	(1,832,085)	(1,986,463)
2300000 Total				**(1,859,639)**	**(1,856,216)**	**(1,843,532)**	**(1,832,085)**	**(1,986,463)**
2530000	**289005**	UNEARNED JOINT USE POLE CONTACT REVEN	CA	(44,285)	(51,321)	(48,519)	(47,392)	(47,712)
			IDU	(11,012)	(10,202)	(15,128)	(15,891)	(16,559)
			OR	(194,771)	(197,476)	(139,026)	(147,155)	(129,880)
			UT	(241,363)	(53,211)	(48,734)	(44,588)	(45,988)
			WA	(22,208)	(22,095)	(20,563)	(18,799)	(16,339)
			WYP	(29,193)	(33,650)	(32,695)	(31,726)	(33,252)
2530000 Total				**(542,832)**	**(367,955)**	**(304,664)**	**(305,552)**	**(289,731)**
2539900	**0**	Fossil Rock Fuels Entries	SE	(5,006,303)	(5,006,303)	(5,006,303)	(5,006,303)	(5,006,303)
	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(15,875)	(16,625)	(17,606)	(16,500)	(17,100)
			SG	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
	288608	Envir Liab - Colstrip Pond	SO	0	0	0	0	(5,856,548)
	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	0	0	0	0	(3,454,384)
	288612	Envir Liab - Alturas CA Svc Center	SO	(46,007)	(46,727)	(44,020)	0	0
	288614	Envir Liab - American Barrel (UT)	SO	(1,356,759)	(948,942)	(1,167,365)	(1,216,875)	(1,203,565)
	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	(1,169,156)	(1,120,187)	(1,065,032)	(1,172,926)	(1,040,406)
	288618	Envir Liab - Astoria Young's Bay	SO	(374,554)	(361,980)	(468,731)	(459,863)	(319,275)
	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	(73,472)	(58,326)	(250,862)	(159,688)	(340,846)
	288621	Envir Liab - Bors Property	SO	0	0	0	0	(28,610)
	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	(693,536)	(854,946)	(984,906)	(967,735)	(949,571)
	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	0	0	0	0	(2,369,475)
	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	(761,718)	(1,038,680)	(1,339,007)	(1,270,541)	(1,041,817)
	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	0	0	0	0	(1,446,622)
	288626	Envir Liab - Bridger Plant Oil Spills	SO	(473,813)	(951,959)	(1,005,587)	(991,608)	(919,540)
	288627	Envir Liab - Carbon Ash Spill	SO	0	0	0	0	(3,537,958)
	288628	Envir Liab - Cedar Steam Plant (UT)	SO	(71,696)	(41,579)	(35,156)	(23,174)	(15,969)
	288629	Envir Liab - Cline Falls - Hydro	SO	(129,317)	(95,389)	(297,543)	0	0
	288630	Envir Liab - Dave Johnston Oil Spill	SO	(892,654)	(750,546)	(1,467,209)	(854,581)	(663,306)
	288631	Envir Liab - Dave Johnston Oil Spill	SO	0	0	0	(130,000)	0
	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	(303,287)	(411,071)	(398,036)	(368,899)	(324,039)
	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	0	0	0	0	(1,915,880)
	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	(514,925)	(235,483)	(218,804)	(210,283)	(196,268)
	288636	Envir Liab - Hunter Fuel Oil Spills	SO	(68,725)	(70,819)	(194,664)	(83,802)	(138,856)
	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	0	(4,065)	0	0	0
	288638	Envir Liab - Huntington Ash Landfill	SO	(231,698)	(183,416)	(128,117)	(154,118)	(95,417)
	288640	Envir Liab - Idaho Falls Pole Yard	SO	(897,966)	(1,274,593)	(1,902,301)	(1,977,197)	(1,872,790)
	288642	Envir Liab - Jordan Plant Substation	SO	(182,261)	(168,872)	(174,966)	(169,846)	(137,966)
	288644	Envir Liab - Little Mountain Gas Plant	SO	(1,199,571)	(1,189,319)	(8,063)	0	0
	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	0	0	0	0	(733,112)
	288646	Envir Liab - Montague Ranch (CA)	SO	(266,594)	(223,647)	(229,828)	(226,560)	(112,900)
	288648	Envir Liab - Naughton FGD Pond Closure	SO	(426,891)	(379,552)	(363,852)	(238,145)	(219,045)
	288649	Envir Liab - Naughton Oil Spill	SO	0	0	0	0	(203,038)
	288650	Envir Liab - Ogden MGP	SO	(2,925,741)	(2,194,408)	(712,124)	(654,947)	(610,419)
	288651	Envir Liab - Ririe Substation	SO	0	0	0	0	(101,348)
	288652	Envir Liab - Olympia MGP	SO	(109,235)	(49,670)	(46,651)	(45,217)	(42,375)
	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	0	0	0	0	(733,112)
	288654	Envir Liab - Pendleton OR Svc Center	SO	(19,011)	(19,714)	(7,804)	(5,009)	(26)
	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	0	0	0	0	(3,213,498)
	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	(7,603,992)	(7,397,479)	(8,468,281)	(9,241,769)	(11,990,837)
	288660	Envir Liab - Silver Bell/Telluride	SO	(716,030)	(850,540)	(2,073,157)	(1,746,067)	(1,666,857)
	288662	Envir Liab - Sunnyside WA Svc Center	SO	(48,085)	(49,862)	0	0	0
	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	(203,667)	(112,956)	(114,640)	(115,649)	(105,768)
	288666	Envir Liab - Utah Metals East	SO	(766,931)	(778,502)	(711,560)	(748,503)	(710,033)
	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	(57,632)	(128,453)	(103,561)	(73,832)	(53,009)
	289051	DEFERRED RENT REVENUE AMORT OIL & GAS	SG	0	0	0	(145,833)	(204,167)
	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	0	0	0	(2,620,987)	(4,517,776)
	289909	REDDING CONTRACT	SG	(1,375,090)	(825,094)	(275,098)	0	0
	289913	MCI - F.O.G. WIRE LEASE	SG	(2,231,561)	(2,231,252)	(2,230,470)	(2,228,804)	(2,229,559)
	289914	AMERICAN ELECTRIC POWER CRP	SG	(1,202,904)	(222,405)	(1,286,935)	(358,196)	(330,031)
	289915	FOOTCREEK CONTRACT	SG	(223,562)	(85,922)	0	0	0
	289925	TRANSM CONST SECURITY DEPOSITS	SG	(511,500)	(681,500)	(1,666,500)	(2,258,000)	(1,693,000)
	289955	Accrued Right-of-Way Obligations	WYP	(1,509,615)	(1,772,866)	(2,414,166)	(3,509,722)	(4,112,349)
	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006,303	5,006,303	5,006,303	0	5,006,303
2539900 Total				**(29,656,132)**	**(27,828,445)**	**(31,873,703)**	**(39,452,280)**	**(61,469,565)**
2540000	**231010**	Reg Liab Current - Blue Sky	OTHER	(6,730,749)	(7,119,071)	(7,637,914)	(10,333,202)	(11,169,319)
	231020	Reg Liab Current - DSM	OTHER	(9,400,900)	(2,682,966)	(558,432)	0	(1,073,012)
	231045	Reg Liab Current - GHG Allowances	OTHER	(9,101,775)	(4,709,519)	(1,800,511)	0	(1,997,205)
	231050	Reg Liab Current - Def Net Power Costs	OTHER	(629,848)	(117,121)	(126,929)	(137,561)	(26,801,881)
	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(2,591,028)	(1,310,276)	(2,819,421)	(4,377,470)	(4,418,621)
	231075	Reg Liab Current - GRC Givebacks	OTHER	(9,415,032)	0	0	0	0
	231080	Reg Liab Current - REC Sales	OTHER	(13,549,767)	(12,556)	(459,525)	(33,699)	(282,204)
	231090	Reg Liab Current - Solar Feed-In	OTHER	(3,675,385)	(8,219,230)	(13,449,506)	(15,861,969)	(8,183,077)
	231100	Reg Liab Current - Other	OTHER	(4,241,339)	(5,969,162)	(5,266,932)	(5,452,955)	(6,621,917)
	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	0	0	0	0	638

PacifiCorp
Miscellaneous Rate Base
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(671,158)	(694,865)	(212,426)	0	0
	288140	Reg Liability - WA A&G Credit	WA	86	86	86	86	86
	288159	RegL - Blue Sky - Recl to Curr	OTHER	6,730,749	7,119,071	7,637,914	10,333,202	11,169,319
	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	0	0	0	0	(698,639)
	288165	Reg Liab - OR Enrgy	OTHER	(2,171,670)	(2,407,025)	(1,878,203)	(2,639,412)	(3,103,091)
	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(311,576)	(205,857)	(2,111,153)	(280,952)	(290,102)
	288177	Reg Liability – WA REC Deferral	OTHER	(13,549,767)	0	0	0	0
	288180	Reg Liability - Sale of REC's - OR	OTHER	459,413	(12,556)	(355,114)	0	0
	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(521,891)	(3,920,170)	(8,224,287)	(14,853,955)	(16,944,870)
	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	0	0	0	0	(5,234,556)
	288240	Reg Liab - WA PCAM - CY 2016	OTHER	0	0	0	(101,377)	(1,233,582)
	288241	Reg Liability - WA PCAM CY2017	OTHER	0	0	0	0	(4,925,144)
	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	0	0	0	0	(246,257)
	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	0	0	0	0	(4,456,724)
	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	2,591,028	1,310,276	2,819,421	4,377,470	4,418,621
	288400	Regulatory Liability - OR Balance Consol	OTHER	(297,816)	(1,428,595)	(558,432)	0	0
	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	0	0	0	(596,359)	(1,209,784)
	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	0	0	0	0	(8,405,632)
	288412	Reg Liab - Depr Decrease Deferral - OR	OR	0	(427,497)	(1,364,457)	(2,364,409)	(3,443,287)
	288413	Reg Liab - Depr Decrease Deferral - WA	WA	0	(334,248)	(713,560)	6,648	6,648
	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	(9,101,775)	(1,918,027)	(1,800,511)	1,908,734	173,986
	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	0	(2,791,492)	0	0	0
	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	9,101,775	4,709,519	1,800,511	0	1,997,205
	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	0	0	0	(1,908,734)	(2,171,192)
	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	(9,415,032)	432,340	0	0	0
	288435	RegL - DSM - Recl to Curr	OTHER	9,400,900	2,682,966	558,432	0	0
	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	0	12,556	459,525	33,699	218,301
	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	13,549,767	0	0	0	63,903
	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(459,413)	0	(104,411)	(33,699)	(218,301)
	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	0	0	0	0	(806,671)
	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	0	0	0	0	(63,903)
	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	0	(84,067)	0	0	0
	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(124,303)	(124,303)	0	0	0
	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	521,891	0	0	0	6,766,751
	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	0	0	0	0	3,022,819
	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	107,957	117,121	126,929	137,561	10,861,707
	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	0	0	0	0	6,150,604
	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	0	0	0	0	(666,696)
	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	0	0	0	0	(3,316,569)
	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	(107,957)	(117,121)	(126,929)	(137,561)	0
	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	0	0	0	(6,029,620)	(10,350,835)
	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	0	507,405	1,363,484	1,476,577	1,201,290
	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	3,675,385	7,711,825	12,086,022	14,385,393	6,981,787
	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	0	(507,405)	(1,363,484)	(1,476,577)	(1,201,290)
	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(3,675,385)	(7,711,825)	(12,086,022)	(14,385,393)	(16,886,785)
	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	704,005	(704,246)	(3,762,960)	(6,876,490)	0
	288712	REG LIAB - OR PROPERTY INSURANCE RESER\	OR	845,625	(375,645)	(2,209,613)	69,376	0
	288714	Reg Liab - ID Property Insurance Reserve	IDU	(258,528)	(325,582)	(437,902)	(551,446)	0
	288715	Reg Liab - UT Property Insurance Reserve	UT	(1,604,275)	(2,489,620)	(3,769,027)	(3,421,097)	0
	288716	Reg Liab - WY Property Insurance Reserve	WYP	(796,476)	644,093	297,465	(52,345)	0
	288749	RegL - Insurance Reserves - Reclass	OTHER	(1,549,630)	(644,093)	(297,465)	(69,376)	0
	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	9,415,032	0	0	0	0
	288817	RegL - DSM - CA - Reclass to Current	OTHER	0	0	0	0	542,829
	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	0	0	0	0	(542,829)
	288827	RegL - DSM - ID - Reclass to Current	OTHER	0	0	0	0	528,257
	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	0	0	0	0	(528,257)
	288837	RegL - DSM - OR - Reclass to Current	OTHER	0	0	0	0	1,926
	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	0	0	0	0	(1,926)
	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	0	0	0	0	(13,728,722)
	288995	RegL - Other - Recl to Curr	OTHER	4,241,339	5,969,162	5,266,932	5,452,955	6,621,917
2540000 Total				**(42,607,524)**	**(26,147,722)**	**(41,078,405)**	**(53,793,955)**	**(100,494,284)**
2541050	**288506**	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	(3,024,691)	(3,531,328)	(3,701,100)	(3,669,659)	(3,472,937)
	288906	ARO/Reg Diff - Trojan - WA portion	WA	0	280,913	272,624	264,232	263,061
2541050 Total				**(3,024,691)**	**(3,250,415)**	**(3,428,476)**	**(3,405,427)**	**(3,209,876)**
2533500	**280370**	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	0	0	(110,680,657)	(110,680,657)	(115,119,099)
2533500 Total				**0**	**0**	**(110,680,657)**	**(110,680,657)**	**(115,119,099)**
Grand Total				**(534,364,488)**	**(103,839,661)**	**(335,085,128)**	**(377,020,397)**	**(470,884,496)**

A16. REG. ASSETS

PacifiCorp
Regulatory Assets
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
1242000	**0**	INT FREE-PPL	OTHER	1,515,870	1,438,581	1,373,687	1,296,986	1,215,888
			WA	8,246	8,246	8,246	8,246	8,246
1242000 Total				**1,524,116**	**1,446,826**	**1,381,933**	**1,305,232**	**1,224,134**
1243200	**0**	INT BEARING VAR%-PPL	OR	0	0	0	0	0
			WA	(0)	(0)	(0)	(0)	(0)
1243200 Total				**0**	**0**	**0**	**0**	**0**
1244100	**0**	ENERGY FINANSWER	OTHER	39,795	4,313	323	0	0
			SO	(1)	(1)	(1)	(1)	(1)
			UT	108,635	65,530	46,972	33,704	22,246
			WA	799	0	0	0	0
1244100 Total				**149,228**	**69,842**	**47,293**	**33,703**	**22,245**
1244500	**0**	HOME COMFORT	CA	7,299	4,782	2,925	728	656
			OTHER	6,136	6,136	6,136	6,136	6,136
			SO	(4,452)	(4,452)	(4,452)	(4,452)	(4,452)
			WA	12,752	4,405	1,900	(1,261)	(1,492)
1244500 Total				**21,735**	**10,871**	**6,509**	**1,151**	**848**
1244900	**0**	"FINANSWER 12,000"	OTHER	3,237	(59)	(535)	(535)	(535)
			UT	535	535	535	535	535
			WYU	1,099	0	0	0	0
1244900 Total				**4,871**	**476**	**0**	**0**	**0**
1245300	**0**	IRRIGATION FINANSWER	CA	20,415	20,415	20,415	20,415	20,415
			OTHER	(20,415)	(20,415)	(20,415)	(20,415)	(20,415)
1245300 Total				**0**	**0**	**0**	**0**	**0**
1245400	**0**	RETRO ENERGY FINANS	OTHER	4,392	4,392	4,392	4,392	4,392
			UT	(4,392)	(4,392)	(4,392)	(4,392)	(4,392)
1245400 Total				**0**	**0**	**0**	**0**	**0**
1247000	**0**	ELI/GAWL SYSTEM	CA	361,723	361,872	585	(15)	0
			IDU	17,015	16,473	0	0	0
			OTHER	(6,998,741)	(7,000,612)	126	(110)	2,288
			UT	4,614,403	4,593,347	0	1,054	1,010
			WA	1,910,650	1,910,250	610	319	820
			WYP	117,216	117,216	0	0	0
			WYU	4,878	4,750	0	0	0
1247000 Total				**27,144**	**3,296**	**1,321**	**1,248**	**4,118**
1247100	**0**	CSS/ELI SYSTEM	OTHER	(23,414)	(601)	1,410	1,129	(1,830)
1247100 Total				**(23,414)**	**(601)**	**1,410**	**1,129**	**(1,830)**
1249000	**0**	ESC - RESERVE	CA	(364)	(267)	(177)	(6)	0
			OTHER	(85,739)	(93,881)	(101,081)	(115,385)	(228,538)
			UT	(28,944)	(4,242)	(3,537)	(2,793)	(2,248)
			WA	(1,670)	(534)	(422)	(518)	(2,488)
			WYU	(60)	0	0	0	0
1249000 Total				**(116,777)**	**(98,925)**	**(105,218)**	**(118,702)**	**(233,275)**
1822410	**185825**	Reg Asset - UT - Naughton U3 Costs	UT	2,109,478	301,354	0	0	0
	185826	Reg Asset - WY - Naughton U3 Costs	WYP	832,779	277,593	0	0	0
1822410 Total				**2,942,257**	**578,947**	**0**	**0**	**0**
1823000	**0**	DSR REGULATORY ASSETS	IDU	0	0	0	0	(34,170)
			OTHER	0	0	0	0	(515,480)
			WYP	0	0	0	0	(2,821)
1823000 Total				**0**	**0**	**0**	**0**	**(552,471)**
1823150	**187503**	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	0	184,710	0	0	0
1823150 Total				**0**	**184,710**	**0**	**0**	**0**
1823700	**145218**	Contra PP&E A/D - Deer Creek EPIS A/D	SE	0	0	8,877,630	0	0
	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	0	0	71,970,851	70,603,305	70,603,305
	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	0	0	1,077,694	1,077,694	1,077,694
	186805	Reg Asset-Deer Creek-CWIP	SE	0	0	4,454,189	3,959,789	3,959,789
	186806	Reg Asset-Deer Creek-PS&I	SE	0	0	1,614,210	1,614,210	1,614,210
	186811	Reg Asset-Deer Creek Sale-EPIS	SE	0	0	9,856,313	9,902,284	9,902,284
	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	0	0	(2,057,072)	(123,317)	(123,317)
	186815	Reg Asset-Deer Creek Sale-CWIP	SE	0	0	93,579	93,579	93,579
	186816	Contra RA-DCM PP&E-To Joint Owners	SE	0	0	(4,502,715)	(4,447,263)	(4,440,336)
	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	0	0	0	366,929	711,654
			OR	0	0	(363,876)	283,965	129,986
			SE	0	0	(7,012,545)	(28,543,079)	(49,619,432)
			UT	0	0	6,857	89,137	171,417
			WA	0	0	0	1,645,796	3,192,000
			WYU	0	0	2,789	546,977	1,601,887
	186820	Reg Asset-Deer Creek Mine ARO	SE	0	0	4,873,074	4,271,987	3,680,407
	186825	Reg Asset-Deer Creek Mine M&S	SE	0	0	5,231,361	4,492,192	4,492,192
	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	0	0	842,957	842,957	842,957
	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	0	0	828,533	2,620,987	4,517,776
	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	0	0	3,130,708	2,267,358	1,611,812
	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	0	0	2,609,630	2,609,630	2,494,699
	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	0	0	15,553,411	27,112,542	34,676,784
	186836	Contra RA-DCM Closure-To Joint Owners	SE	0	0	(1,315,240)	(1,694,018)	(2,064,934)
	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	0	0	253,825	1,092,178	2,189,411
			WYU	0	0	106,552	(1,324,548)	(4,530,937)
	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	0	0	2,978,683	2,978,683	2,978,683
	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	0	0	(1,377,125)	(1,351,364)	(1,348,443)
	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	0	0	(923,617)	(923,617)	(923,617)

PacifiCorp
Regulatory Assets
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	0	0	(6,176,856)	(6,061,309)	(6,048,208)
	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	0	0	(375,681)	(375,681)	(375,681)
	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	0	0	(555,551)	(714,247)	(870,636)
	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	0	0	0	(572,758)	(954,597)
	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	0	0	(829,405)	(2,761,235)	(4,602,058)
	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	0	0	0	(4,394,482)	(1,493,163)
	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	0	0	(2,491,826)	(3,203,633)	(3,905,087)
	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	0	0	0	(957,004)	0
	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	0	0	(37,247)	(484,211)	(931,175)
			WYU	0	0	(15,272)	(106,904)	(106,904)
	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	0	0	(23,234)	(261,123)	(381,459)
			UT	0	0	(153,741)	(1,773,183)	(2,634,205)
			WYU	0	0	(58,524)	(418,683)	(418,683)
	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	0	0	(119,214)	(1,549,782)	(2,980,350)
			WYU	0	0	(48,990)	(342,930)	(342,930)
	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	0	0	(3,001)	(46,815)	(96,340)
	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	0	0	(189,809)	0	0
	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	0	0	0	18,272	54,816
	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	0	0	0	48,932	151,334
	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	0	0	0	42,797	128,390
	186881	Reg Asset-UMWA Pension Trust Oblig	SE	0	0	110,680,657	110,680,657	115,119,099
	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	0	0	(4,133,230)	(4,133,230)	(4,298,978)
	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	0	0	(1,742,690)	(1,742,690)	(1,812,574)
	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	0	0	(7,816,532)	(7,816,532)	(8,129,986)
1823700 Total				**0**	**0**	**202,720,510**	**173,139,200**	**162,562,136**
1823870	**187017**	FAS 158 Pen Liab Adj	SO	580,294,231	302,506,472	456,461,225	459,301,903	490,107,422
	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	(5,580,485)	(4,565,851)	(3,551,217)	(2,536,584)	(1,521,950)
	187602	Reg Asset - Pension MMT - UT	UT	1,274,292	991,116	707,940	424,764	141,588
	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	(505,561)	(413,641)	(321,721)	(229,800)	(137,880)
	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	0	0	0	0	(4,102,458)
	187621	Reg Asset FAS - 158	SO	174,672,787	73,672,024	2,046,990	19,806,779	29,270,642
	187622	Reg Asset - Post-Ret MMT - OR	OR	1,061,691	868,656	675,622	482,587	289,552
	187624	Reg Asset - Post-Ret MMT - UT	UT	1,253,916	975,268	696,620	417,972	139,324
	187627	Reg Asset - Post-Ret MMT - CA	CA	96,184	78,696	61,208	43,720	26,232
	187629	Reg Asset - Post-Ret - Settlement Loss	CA	0	0	0	(127,034)	(127,034)
			SO	0	0	7,548,574	8,323,073	8,323,073
			UT	0	0	31,001	0	0
			WA	0	0	0	(660,176)	(660,176)
			WYU	0	0	0	(187,661)	(529,615)
	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	0	0	0	403,013	775,025
	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	0	0	0	77,855	55,611
1823870 Total				**752,567,056**	**374,112,740**	**464,356,241**	**485,540,411**	**522,049,355**
1823910	**102463**	D-SM RETAIL MINOR SITES	SO	13,635	0	0	0	0
	102465	UTAH METALS CLEANUP	SO	0	0	570	26,725	27,948
	102467	THIRD WEST SUBSTATION CLEANUP	SO	449,594	84,421	0	0	0
	102477	SALT LAKE CITY AUTO	SO	2,764	0	0	0	0
	102570	D-SM RETAIL MINOR SITES	SO	11,806	10,417	9,028	7,639	6,250
	102571	SALT LAKE CITY AUTO	SO	1,251	536	0	0	0
	103407	D-SM RETAIL MINOR SITES	SO	75,219	47,867	17,599	0	0
	103408	D-SM RETAIL MINOR SITES	SO	2,010,326	3,423,937	1,803,127	2,232,023	2,763,116
	103409	D-SM RETAIL MINOR SITES	SO	409,936	292,811	88,195	29,398	0
	103410	D-SM RETAIL MINOR SITES	SO	668,193	519,706	234,090	140,454	46,818
	103411	D-SM RETAIL MINOR SITES	SO	962,422	787,437	353,507	252,505	151,503
	103412	D-SM RETAIL MINOR SITES	SO	1,222,901	1,034,762	421,957	328,189	234,421
	103413	D-SM RETAIL MINOR SITES	SO	1,415,642	1,226,890	648,005	530,186	412,367
	103414	ASTORIA YOUNGS BAY CLEANUP	SO	2,480	1,578	676	0	0
	103415	ASTORIA YOUNGS BAY CLEANUP	SO	102,570	73,264	43,959	14,653	0
	103416	ASTORIA YOUNGS BAY CLEANUP	SO	144,289	112,225	80,161	48,096	16,032
	103417	ASTORIA YOUNGS BAY CLEANUP	SO	(113,693)	(93,021)	(72,350)	(51,678)	(31,007)
	103418	ASTORIA YOUNGS BAY CLEANUP	SO	135,103	114,318	93,533	72,748	51,963
	103419	ASTORIA YOUNGS BAY CLEANUP	SO	659,126	571,243	483,359	395,476	307,592
	103420	ASTORIA YOUNGS BAY CLEANUP	SO	375,697	379,416	358,889	343,738	357,586
	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	237,123	169,374	101,624	33,875	0
	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	105,971	82,422	58,873	35,324	11,775
	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	141,218	115,542	89,866	64,190	38,514
	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	99,396	84,104	68,813	53,521	38,229
	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	139,522	120,919	102,316	83,713	65,110
	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	1,590,308	2,669,532	3,510,658	4,184,334	4,673,986
	103434	WASHINGTON NON-DEFERRED COSTS	WA	(4,654)	(2,961)	(1,269)	0	0
	103435	WASHINGTON NON-DEFERRED COSTS	WA	(55,644)	(39,746)	(23,848)	(7,949)	0
	103436	WASHINGTON NON-DEFERRED COSTS	WA	(76,458)	(59,467)	(42,477)	(25,486)	(8,495)
	103437	WASHINGTON NON-DEFERRED COSTS	WA	(72,870)	(59,621)	(46,372)	(33,123)	(19,874)
	103438	WASHINGTON NON-DEFERRED COSTS	WA	(106,181)	(89,846)	(73,510)	(57,175)	(40,839)
	103439	WASHINGTON NON-DEFERRED COSTS	WA	(171,044)	(148,238)	(125,432)	(102,626)	(79,820)
	103440	WASHINGTON NON-DEFERRED COSTS	WA	(428,464)	(747,396)	(164,427)	(143,977)	(123,528)
	103441	ASTORIA YOUNGS BAY CLEANUP	SO	46,611	25,504	4,397	0	0
	103442	D-SM RETAIL MINOR SITES	SO	62,491	26,782	0	0	0
	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	124,565	86,238	47,910	9,582	0
	103444	WASHINGTON NON-DEFERRED COSTS	WA	(71,604)	(30,687)	0	0	0

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Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
	103445	American Barrel (UT)	SO	109,277	179,413	219,350	279,060	277,235
	103446	Astoria/Unocal (Downtown)	SO	43,721	102,470	241,932	455,683	583,291
	103447	Big Fork Hydro Plant (MT)	SO	45,395	79,795	163,975	233,698	259,331
	103448	Bridger Coal Fuel Oil Spill	SO	35,103	140,931	180,055	204,737	249,552
	103449	Bridger FGD Pond 1 Closure	SO	92,106	265,958	322,058	425,504	445,877
	103450	Bridger Plant Oil Spills	SO	75,355	192,974	250,945	282,878	329,033
	103451	Cedar Stream Plant (UT)	SO	45,491	49,259	47,381	45,383	39,600
	103452	Dave Johnston Oil Spill	SO	81,455	162,233	293,820	1,085,787	1,047,670
	103453	Eugene MGP (50% PCRP)	SO	13,034	23,274	37,026	67,954	102,577
	103454	Everett MGP (2/3 PCRP)	SO	260	825	4,703	6,422	7,602
	103455	Hunter Fuel Oil Spills	SO	0	684	603	145,400	129,454
	103456	Huntington Ash Landfill	SO	39,725	76,615	142,829	180,537	205,707
	103457	Idaho Falls Pole Yard	SO	240,267	391,092	594,840	785,935	902,322
	103458	Jordan Plant Substation	SO	8,592	19,347	20,376	25,448	90,757
	103459	Little Mountain Gas Plant	SO	2,111	46,494	1,012,279	911,153	805,550
	103460	Montague Ranch (CA)	SO	45,500	68,606	83,059	80,018	85,036
	103461	Naughton FGD Pond Closure	SO	21,502	73,001	105,610	149,550	146,654
	103462	Ogden MGP	SO	219,576	484,434	3,559,277	3,256,840	2,955,683
	103464	Powerdale Hydro Plant	SO	123	109	96	83	69
	103465	Tacoma A St. (25% PCRP)	SO	123	217	317	2,869	9,668
	103466	Portland Harbor Service Ctr	SO	524,627	1,330,744	1,714,218	1,949,248	2,145,886
	103467	Wyodak Fuel Oil Spill	SO	14,834	32,226	45,343	60,476	62,544
	103585	CLINE FALLS-HYDRO	SO	61,453	86,013	81,876	109,851	95,552
	103737	Geneva Rock Bldg - Hunter Plant	SO	0	46,720	38,416	34,049	29,682
	103851	Alturas Service Center (CA)	SO	0	0	344	7,847	6,997
	103852	Pendleton Service Center (OR)	SO	0	0	4,465	4,106	4,398
	103853	Sunnyside Service Center (WA)	SO	0	0	783	675	567
	103939	D-SM Retail Minor Sites - RMP - 2006	SO	0	0	2,915	0	0
	103940	D-SM Retail Minor Sites - RMP - 2012	SO	0	0	434,261	372,288	310,316
	103941	D-SM Retail Minor Sites - RMP - 2013	SO	0	0	579,963	507,822	435,682
	103942	D-SM Retail Minor Sites - RMP - 2014	SO	0	0	1,015,958	902,680	789,402
	103943	D-SM Retail Minor Sites - RMP - 2007	SO	0	0	87,492	29,164	0
	103944	D-SM Retail Minor Sites - RMP - 2008	SO	0	0	137,128	82,277	27,426
	103945	D-SM Retail Minor Sites - RMP - 2009	SO	0	0	258,944	184,960	110,976
	103946	D-SM Retail Minor Sites - RMP - 2010	SO	0	0	424,666	330,296	235,926
	103947	D-SM Retail Minor Sites - RMP - 2011	SO	0	0	390,132	319,199	248,266
	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PAC	WA	0	0	(27,986)	(67,534)	(118,390)
	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROC	WA	0	0	(35,607)	(82,223)	(106,011)
	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIAT	WA	0	0	(30,543)	(84,593)	(130,342)
	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIAT	WA	0	0	(15,306)	(102,670)	(393,522)
	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIAT	WA	0	0	(119,918)	(205,530)	(181,350)
	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	0	0	(149,881)	(128,914)	(107,947)
	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	0	0	(230,624)	(201,714)	(172,804)
	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	0	0	(447,236)	(398,072)	(348,908)
	103961	D-SM RETAIL MINOR SITES - RMP	SO	0	0	517,210	1,267,212	1,704,298
	104072	FREEPORT SUBSTATION	SO	0	0	0	0	94,424
	104108	Bors Property (OR) - 2016	SO	0	0	0	0	984
	104112	Carbon Ash Spill (UT) - 2016	SO	0	0	0	0	2,658,277
	104175	Ririe Substation	SO	0	0	0	0	3,637
1823910 Total				**11,829,178**	**14,643,695**	**20,028,976**	**21,980,192**	**24,978,278**
1823920	**0**	DSR COST AMORT	IDU	0	0	0	0	68,340
			OTHER	0	0	0	0	21,770,118
			WYP	0	0	0	0	8,662
	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,007,554	5,064,841	5,064,956	5,064,956	5,064,956
	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	25,458,422	26,336,548	26,337,081	26,337,081	26,337,081
	102033	LOW INCOME - WASHINGTON	OTHER	8,249,915	8,887,795	9,848,413	10,461,874	10,718,392
	102034	SELF AUDIT - WASHINGTON	OTHER	14,361	14,361	14,361	14,361	14,361
	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	787,740	787,740	787,740	787,740	787,740
	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13,038	13,038	13,038	13,038	13,038
	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624,378	624,378	624,378	624,378	624,378
	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88,266	88,266	88,266	88,266	88,266
	102040	NEEA - WASHINGTON	OTHER	7,899,133	9,114,750	9,868,091	10,713,624	11,184,872
	102043	ENERGY CODE DEVELOPMENT	OTHER	1,500	1,500	1,500	1,500	1,500
	102044	HOME COMFORT - WASHINGTON	OTHER	161,909	161,909	161,909	161,909	161,909
	102045	WEATHERIZATION - WASHINGTON	OTHER	22,438	22,438	22,438	22,438	22,438
	102046	HASSLE FREE	OTHER	40,649	40,649	40,649	40,649	40,649
	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,182,804	1,182,804	1,182,804	1,182,804	1,182,804
	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24,174	24,174	24,174	24,174	24,174
	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(78,425,940)	(88,911,008)	(99,247,709)	(110,008,981)	(114,871,519)
	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280,484	1,280,484	1,280,484	1,280,484	1,280,484
	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353,184	1,353,184	1,353,184	1,353,184	1,353,184
	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,201,685	4,201,685	4,201,685	4,201,685	4,201,685
	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	847,943	847,943	847,943	847,943	847,943
	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	2	2	2	2	2
	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	497,810	497,810	497,810	497,810	497,810
	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	81,799	81,799	81,799	81,799	81,799
	102185	WEB AUDIT PILOT - WA	OTHER	526,852	526,852	526,852	526,852	526,852
	102186	APPLIANCE REBATE - WA	OTHER	17,986	17,986	17,986	17,986	17,986
	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	70,546	70,546	70,546	70,546	70,546

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	102196	POWER FORWARD UT 2002	OTHER	115,022	115,022	115,022	115,022	115,022
	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	27,546	27,546	27,546	27,546	27,546
	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,571,079	3,655,033	3,713,661	3,775,678	3,807,462
	102209	AIR CONDITIONING - UT 2002	OTHER	23,668	23,668	23,668	23,668	23,668
	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	431	259	86	0	0
	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,508,751	1,508,751	1,508,751	1,508,751	1,508,751
	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,210,274	3,414,381	3,568,471	3,674,571	3,674,579
	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	216	0	0	0	0
	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460,332	460,332	460,332	460,332	460,332
	102225	AIR CONDITIONING - UT 2003	OTHER	2,563,568	2,563,568	2,563,568	2,563,568	2,563,568
	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,186,577	1,186,577	1,186,577	1,186,577	1,186,577
	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	894,606	894,606	894,606	894,606	894,606
	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13,223	13,223	13,223	13,223	13,223
	102229	ENERGY FINANSWER - UT 2003	OTHER	1,541,964	1,541,964	1,541,964	1,541,964	1,541,964
	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658,473	1,658,473	1,658,473	1,658,473	1,658,473
	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	190,999	190,999	190,999	190,999	190,999
	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14,032	14,032	14,032	14,032	14,032
	102233	POWER FORWARD - UT 2003	OTHER	(27,383)	(27,383)	(27,383)	(27,383)	(27,383)
	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	139	0	0	0	0
	102237	ENERGY FINANSWER - WYP 2003	WYP	14	0	0	0	0
	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	2,078	0	0	0	0
	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	2	0	0	0	0
	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	14,696	1,121,809	600,133	273,166	(0)
	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4,219	4,219	4,219	4,219	4,219
	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7,360	7,360	7,360	7,360	7,360
	102336	LOW INCOME - UTAH - 2004	OTHER	21,632	21,632	21,632	21,632	21,632
	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581,306	3,581,306	3,581,306	3,581,306	3,581,306
	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910,095	2,910,095	2,910,095	2,910,095	2,910,095
	102339	AIR CONDITIONING - UT 2004	OTHER	3,026,027	3,026,027	3,026,027	3,026,027	3,026,027
	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547,346	1,547,346	1,547,346	1,547,346	1,547,346
	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	284,669	284,669	284,669	284,669	284,669
	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(509)	(509)	(509)	(509)	(509)
	102343	ENERGY FINANSWER - UT 2004	OTHER	1,226,734	1,226,734	1,226,734	1,226,734	1,226,734
	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,561,668	2,561,668	2,561,668	2,561,668	2,561,668
	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230,152	230,152	230,152	230,152	230,152
	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51,263	51,263	51,263	51,263	51,263
	102347	POWER FORWARD - UT 2004	OTHER	54,000	54,000	54,000	54,000	54,000
	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	88,703	88,703	88,703	88,703	88,703
	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129,038	129,038	129,038	129,038	129,038
	102351	ENERGY FINANSWER - ID/UT 2004	IDU	2,140	1,529	917	306	0
	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	239	80	0	0	0
	102362	ENERGY FINANSWER - WYP 2004	WYP	2,535	845	0	0	0
	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	6,636	2,212	0	0	0
	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	29	10	0	0	0
	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	560,890	560,817	560,817	560,817	560,817
	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76,332	76,332	76,332	76,332	76,332
	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGT	OTHER	8,079,732	9,256,410	9,256,951	9,256,951	9,256,951
	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	2,814,225	3,275,186	3,275,284	3,275,284	3,275,284
	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	445,949	445,949	445,949	445,949	445,949
	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146,022	146,022	146,022	146,022	146,022
	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(364,744,270)	(417,719,918)	(479,882,360)	(552,555,261)	(587,832,346)
	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	1,859	1,859	1,859	1,859	1,859
	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	22,846	22,846	22,846	22,846	22,846
	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	347	193	39	0	0
	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1,561	1,115	669	223	0
	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1,561	1,115	669	223	0
	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	1,638	1,170	702	234	0
	102518	ENERGY FINANSWER - ID/UT 2005	IDU	6,489	5,047	3,605	2,163	0
	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	1,631	1,268	906	544	0
	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1,415	1,101	786	472	0
	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	911	709	506	304	0
	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	14,572	11,334	8,096	4,857	0
	102532	LOW INCOME - UTAH - 2005	OTHER	48,278	48,278	48,278	48,278	48,278
	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306,272	3,306,272	3,306,272	3,306,272	3,306,272
	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,059,779	3,059,779	3,059,779	3,059,779	3,059,779
	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347,311	2,347,311	2,347,311	2,347,311	2,347,311
	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65,006	65,006	65,006	65,006	65,006
	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	222,549	222,549	222,549	222,549	222,549
	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,475,738	1,475,738	1,475,738	1,475,738	1,475,738
	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,484,593	3,484,593	3,484,593	3,484,593	3,484,593
	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	59,976	59,976	59,976	59,976	59,976
	102543	POWER FORWARD - UTAH - 2005	OTHER	50,000	50,000	50,000	50,000	50,000
	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67,378	67,378	67,378	67,378	67,378
	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	102,730	102,730	102,730	102,730	102,730
	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	943,911	943,911	943,911	943,911	943,911
	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967,191	1,967,191	1,967,191	1,967,191	1,967,191
	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	420,566	420,566	420,566	420,566	420,566
	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	104,628	104,628	104,628	104,628	104,628
	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	35,638	35,638	35,638	35,638	35,638

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	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	1,703	1,022	341	0	0
	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	6,231	3,739	1,246	0	0
	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	9	6	2	0	0
	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	157	94	31	0	0
	102556	1823920/102556	OTHER	0	0	0	0	0
	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	52,954	52,954	52,954	52,954	52,954
	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	2,825	2,825	2,825	2,825	2,825
	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	862	616	369	123	0
	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	1,720	1,228	737	246	0
	102706	LOW INCOME-UTAH-2006	OTHER	118,514	118,514	118,514	118,514	118,514
	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,751,501	3,751,501	3,751,501	3,751,501	3,751,501
	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,623,852	8,623,852	8,623,852	8,623,852	8,623,852
	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499,145	1,499,145	1,499,145	1,499,145	1,499,145
	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187,178	2,187,178	2,187,178	2,187,178	2,187,178
	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,747,680	2,747,680	2,747,680	2,747,680	2,747,680
	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	64,919	64,919	64,919	64,919	64,919
	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	121,815	121,815	121,815	121,815	121,815
	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848,156	1,848,156	1,848,156	1,848,156	1,848,156
	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,468,757	2,468,757	2,468,757	2,468,757	2,468,757
	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	535,933	535,933	535,933	535,933	535,933
	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	210,951	210,951	210,951	210,951	210,951
	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	7,712	7,712	7,712	7,712	7,712
	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0
	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	240,630	240,630	240,630	240,630	240,630
	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	7,619,691	8,816,937	11,574,710	14,183,543	15,240,298
	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOM	WYP	4,944	3,531	2,119	706	0
	102767	DSR COSTS BEING AMORTIZED	OTHER	(30,956,969)	(33,551,009)	(37,267,785)	(41,429,095)	(44,183,016)
	102788	DSR COSTS BEING AMORTIZED	WYP	201	144	86	29	0
	102789	DSR COSTS BEING AMORTIZED	WYP	1,995	1,425	855	285	0
	102790	DSR COSTS BEING AMORTIZED	WYP	1,330	950	570	190	0
	102791	DSR COSTS BEING AMORTIZED	WYP	1,400	1,000	600	200	0
	102792	DSR COSTS BEING AMORTIZED	WYP	1,400	1,000	600	200	0
	102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0
	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	860	669	478	287	0
	102799	MAJOR CUSTOMER 99	WYP	1,475	1,147	820	492	0
	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	4,198	3,265	2,332	1,399	0
	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	2,390	1,859	1,328	797	0
	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	1,697	1,320	943	566	0
	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	394	306	219	131	0
	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	394	306	219	131	0
	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	394	306	219	131	0
	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982,487	5,982,487	5,982,487	5,982,487	5,982,487
	102820	AIR CONDITIONING - UTAH - 2007	OTHER	882,562	882,562	882,562	882,562	882,562
	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952,284	1,952,284	1,952,284	1,952,284	1,952,284
	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369,395	3,369,395	3,369,395	3,369,395	3,369,395
	102823	LOW INCOME - UTAH - 2007	OTHER	117,130	117,130	117,130	117,130	117,130
	102824	POWER FORWARD - UTAH - 2007	OTHER	50,000	50,000	50,000	50,000	50,000
	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,398,622	3,398,622	3,398,622	3,398,622	3,398,622
	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61,214	61,214	61,214	61,214	61,214
	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	107,611	107,611	107,611	107,611	107,611
	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936,396	1,936,396	1,936,396	1,936,396	1,936,396
	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,276,637	3,276,637	3,276,637	3,276,637	3,276,637
	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	967,896	967,896	967,896	967,896	967,896
	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187,285	187,285	187,285	187,285	187,285
	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	276,505	276,505	276,505	276,505	276,505
	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,033,921	3,033,921	3,033,921	3,033,921	3,033,921
	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0
	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	2,789	2,282	1,775	1,268	0
	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	3,458	2,829	2,201	1,572	0
	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	825	675	525	375	0
	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOI	WYP	3,557	2,910	2,264	1,617	0
	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	1,206	987	768	548	0
	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING	WYP	979	801	623	445	0
	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	193	158	123	88	0
	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	1,601	1,310	1,019	728	0
	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	2,002	1,638	1,274	910	0
	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175,208	7,175,208	7,175,208	7,175,208	7,175,208
	102907	AIR CONDITIONING - UTAH 2008	OTHER	526,316	526,316	526,316	526,316	526,316
	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466,032	3,466,032	3,466,032	3,466,032	3,466,032
	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,288,903	4,288,903	4,288,903	4,288,903	4,288,903
	102910	LOW INCOME - UTAH 2008	OTHER	127,423	127,423	127,423	127,423	127,423
	102911	POWER FORWARD - UTAH - 2008	OTHER	50,073	50,073	50,073	50,073	50,073
	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570,373	2,570,373	2,570,373	2,570,373	2,570,373
	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83,079	83,079	83,079	83,079	83,079
	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126,045	126,045	126,045	126,045	126,045
	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,663,649	1,663,649	1,663,649	1,663,649	1,663,649
	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,790,983	3,790,983	3,790,983	3,790,983	3,790,983
	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133,143	1,133,143	1,133,143	1,133,143	1,133,143
	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053,381	1,053,381	1,053,381	1,053,381	1,053,381

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	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	3,640	3,640	3,640	3,640	3,640
	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	761,931	761,931	761,931	761,931	761,931
	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,816,555	7,816,555	7,816,555	7,816,555	7,816,555
	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0
	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,816,533	9,816,533	9,816,533	9,816,533	9,816,533
	102977	AIR CONDITIONING - UTAH - 2009	OTHER	499,543	499,543	499,543	499,543	499,543
	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,531,730	2,531,730	2,531,730	2,531,730	2,531,730
	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215,301	5,215,301	5,215,301	5,215,301	5,215,301
	102980	LOW INCOME - UTAH - 2009	OTHER	162,352	162,352	162,352	162,352	162,352
	102981	POWER FORWARD - UTAH - 2009	OTHER	50,172	50,172	50,172	50,172	50,172
	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339,080	2,339,080	2,339,080	2,339,080	2,339,080
	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	52,810	52,810	52,810	52,810	52,810
	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	71,720	71,720	71,720	71,720	71,720
	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446,391	1,446,391	1,446,391	1,446,391	1,446,391
	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258,274	3,258,274	3,258,274	3,258,274	3,258,274
	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	775,534	775,534	775,534	775,534	775,534
	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947,450	947,450	947,450	947,450	947,450
	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,731,809	2,731,809	2,731,809	2,731,809	2,731,809
	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439,423	25,439,423	25,439,423	25,439,423	25,439,423
	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21,016	21,016	21,016	21,016	21,016
	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	95,674	95,674	95,674	95,674	95,674
	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140,115	140,115	140,115	140,115	140,115
	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439,242	439,242	439,242	439,242	439,242
	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	85,837	85,837	85,837	85,837	85,837
	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139,491	139,491	139,491	139,491	139,491
	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	58,969	58,969	58,969	58,969	58,969
	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	4,711	4,711	4,711	4,711	4,711
	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	11,547	11,547	11,547	11,547	11,547
	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	1,795	1,795	1,795	1,795	1,795
	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	1,791	1,791	1,791	1,791	1,791
	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236,050	236,050	236,050	236,050	236,050
	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	33,685	33,685	33,685	33,685	33,685
	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	39,662	39,662	39,662	39,662	39,662
	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34,008	34,008	34,008	34,008	34,008
	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(5,374,078)	(6,998,788)	(8,577,443)	(10,168,960)	(10,759,267)
	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(3,906,381)	(7,048,867)	(8,390,671)	(9,961,193)	(10,608,900)
	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(4,459,484)	(5,981,851)	(7,761,156)	(9,459,591)	(10,191,932)
	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571,491	571,491	571,491	571,491	571,491
	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0
	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836,269	4,836,269	4,836,269	4,836,269	4,836,269
	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490,290	1,490,290	1,490,290	1,490,290	1,490,290
	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246,075	3,246,075	3,246,075	3,246,075	3,246,075
	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,523,593	4,523,593	4,523,593	4,523,593	4,523,593
	103075	LOW INCOME - UTAH - 2010	OTHER	258,422	258,422	258,422	258,422	258,422
	103076	POWER FORWARD - UTAH # 2010	OTHER	50,092	50,092	50,092	50,092	50,092
	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,369,803	2,369,803	2,369,803	2,369,803	2,369,803
	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	186,835	186,835	186,835	186,835	186,835
	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330,072	330,072	330,072	330,072	330,072
	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,604,552	2,604,552	2,604,552	2,604,552	2,604,552
	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107,148	4,107,148	4,107,148	4,107,148	4,107,148
	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019,080	1,019,080	1,019,080	1,019,080	1,019,080
	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986,414	986,414	986,414	986,414	986,414
	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,512,712	2,512,712	2,512,712	2,512,712	2,512,712
	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,875,685	16,875,685	16,875,685	16,875,685	16,875,685
	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485,482	1,485,482	1,485,482	1,485,482	1,485,482
	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11,264	11,264	11,264	11,264	11,264
	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	668,874	668,874	668,874	668,874	668,874
	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	175,623	175,623	175,623	175,623	175,623
	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	739,815	739,815	739,815	739,815	739,815
	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49,151	49,151	49,151	49,151	49,151
	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	64,702	64,702	64,702	64,702	64,702
	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127,260	127,260	127,260	127,260	127,260
	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3,251	3,251	3,251	3,251	3,251
	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	11,945	11,945	11,945	11,945	11,945
	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	586,971	586,971	586,971	586,971	586,971
	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	54,880	54,880	54,880	54,880	54,880
	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186,012	186,012	186,012	186,012	186,012
	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125,456	125,456	125,456	125,456	125,456
	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	863	863	863	863	863
	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3,086	3,086	3,086	3,086	3,086
	103137	Company Initiatives DEI Study- Washingto	OTHER	724,318	724,318	724,318	724,318	724,318
	103163	Commercial Direct Install - Utah - 2011	OTHER	2,872	2,872	2,872	2,872	2,872
	103164	Commercial Curtailment - Utah - 2011	OTHER	29,676	29,676	29,676	29,676	29,676
	103165	Commercial Direct Install - Washington	OTHER	327	327	327	327	327
	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0
	103169	Commercial Curtailment - Oregon	OTHER	26,627	26,627	26,627	26,627	26,627
	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498,285	6,498,285	6,498,285	6,498,285	6,498,285
	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,304,875	1,304,875	1,304,875	1,304,875	1,304,875
	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647,421	3,647,421	3,647,421	3,647,421	3,647,421

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	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,015,891	5,015,891	5,015,891	5,015,891	5,015,891
	103185	LOW INCOME - UTAH - 2011	OTHER	254,583	254,583	254,583	254,583	254,583
	103186	Power Forward - Utah - 2011	OTHER	38	38	38	38	38
	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880,477	1,880,477	1,880,477	1,880,477	1,880,477
	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	125,505	125,505	125,505	125,505	125,505
	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	239,857	239,857	239,857	239,857	239,857
	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071,264	3,071,264	3,071,264	3,071,264	3,071,264
	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,606,694	4,606,694	4,606,694	4,606,694	4,606,694
	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233,196	1,233,196	1,233,196	1,233,196	1,233,196
	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	410,933	410,933	410,933	410,933	410,933
	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513,357	2,513,357	2,513,357	2,513,357	2,513,357
	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,359,763	11,359,763	11,359,763	11,359,763	11,359,763
	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437,029	1,437,029	1,437,029	1,437,029	1,437,029
	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	29,858	29,858	29,858	29,858	29,858
	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433,129	433,129	433,129	433,129	433,129
	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	182,840	182,840	182,840	182,840	182,840
	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,069,933	1,069,933	1,069,933	1,069,933	1,069,933
	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	41,544	41,544	41,544	41,544	41,544
	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102,346	102,346	102,346	102,346	102,346
	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	167,732	167,732	167,732	167,732	167,732
	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	5,531	5,531	5,531	5,531	5,531
	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268,365	268,365	268,365	268,365	268,365
	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894,203	894,203	894,203	894,203	894,203
	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55,277	55,277	55,277	55,277	55,277
	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	50,846	50,846	50,846	50,846	50,846
	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	97,678	97,678	97,678	97,678	97,678
	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	2,880	2,880	2,880	2,880	2,880
	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	10,694	10,694	10,694	10,694	10,694
	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	590,195	811,048	1,075,919	1,241,169	1,307,815
	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	387,562	387,562	387,562	387,562	387,562
	103291	Portfolio -WY-2011 Cat4	OTHER	266,244	266,244	266,244	266,244	266,244
	103292	Portfolio - Washington	OTHER	1,248,824	1,846,955	2,634,900	3,130,962	3,295,900
	103293	Energy Storage Demonstration Project -UT	OTHER	6,814	6,814	6,814	6,814	6,814
	103295	Outreach And Communication-WY-2011	OTHER	542	542	542	542	542
	103299	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	400	400	400	400	400
	103300	AGRICULTURAL FINANSWER EXPRESS - WASHIN(	OTHER	39,988	75,364	75,372	75,372	75,372
	103301	PORTFOLIO -WY-2011 CAT2	OTHER	73,617	73,617	73,617	73,617	73,617
	103302	PORTFOLIO -WY-2011 CAT3	OTHER	109,916	109,916	109,916	109,916	109,916
	103308	Home Energy Reporting -OPower -WA 2011	OTHER	170,499	337,600	811,347	1,177,251	1,292,113
	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0
	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,793,501	5,793,501	5,793,501	5,793,501	5,793,501
	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,469,878	1,469,878	1,469,878	1,469,878	1,469,878
	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,898,519	6,898,519	6,898,519	6,898,519	6,898,519
	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,934,971	2,934,971	2,934,971	2,934,971	2,934,971
	103328	LOW INCOME - UTAH - 2012	OTHER	177,004	177,004	177,004	177,004	177,004
	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,473,887	1,473,887	1,473,887	1,473,887	1,473,887
	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	171,939	171,939	171,939	171,939	171,939
	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	428,767	428,767	428,767	428,767	428,767
	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943,211	1,943,211	1,943,211	1,943,211	1,943,211
	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221,402	6,221,402	6,221,402	6,221,402	6,221,402
	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280,405	1,280,405	1,280,405	1,280,405	1,280,405
	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	459,693	459,693	459,693	459,693	459,693
	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,096,567	2,096,567	2,096,567	2,096,567	2,096,567
	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113,275	11,113,275	11,113,275	11,113,275	11,113,275
	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836,005	1,836,005	1,836,005	1,836,005	1,836,005
	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	436	436	436	436	436
	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(29,676)	(29,676)	(29,676)	(29,676)	(29,676)
	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6,400	6,400	6,400	6,400	6,400
	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21,027	21,027	21,027	21,027	21,027
	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534,081	534,081	534,081	534,081	534,081
	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	19,905	19,905	19,905	19,905	19,905
	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606,104	606,104	606,104	606,104	606,104
	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	168,841	168,841	168,841	168,841	168,841
	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904,047	904,047	904,047	904,047	904,047
	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31,078	31,078	31,078	31,078	31,078
	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	142,828	142,828	142,828	142,828	142,828
	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	169,864	169,864	169,864	169,864	169,864
	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	3,628	3,628	3,628	3,628	3,628
	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60,461	60,461	60,461	60,461	60,461
	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203,223	1,203,223	1,203,223	1,203,223	1,203,223
	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58,164	58,164	58,164	58,164	58,164
	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59,141	59,141	59,141	59,141	59,141
	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	204,651	204,651	204,651	204,651	204,651
	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	893	893	893	893	893
	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1,147	1,147	1,147	1,147	1,147
	103363	PORTFOLIO WY-2012 CAT1	OTHER	32,745	32,745	32,745	32,745	32,745
	103364	OUTREACH AND COMMUNICATION WATTSMT WY	OTHER	154,752	154,752	154,752	154,752	154,752
	103365	AGRICULURAL FINANSWER EXP WY-2012 CAT2	OTHER	596	596	596	596	596
	103366	AGRICULURAL FINANSWER EXP WY-2012 CAT3	OTHER	8	8	8	8	8

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	103367	PORTFOLIO WY-2012 CAT2	OTHER	34,967	34,967	34,967	34,967	34,967
	103368	PORTFOLIO WY-2012 CAT3	OTHER	29,710	29,710	29,710	29,710	29,710
	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(26,627)	(26,627)	(26,627)	(26,627)	(26,627)
	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	7,796	7,796	7,796	7,796	7,796
	103496	PORTFOLIO - IDAHO	OTHER	2,481	2,481	2,481	2,481	2,481
	103497	PORTFOLIO - UTAH	OTHER	42,011	42,011	42,011	42,011	42,011
	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0
	103646	PORTFOLIO - IDAHO 2013	OTHER	16,037	38,107	38,107	38,107	38,107
	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	2,790,676	10,293,443	10,293,443	10,293,443	10,293,443
	103648	AIR CONDITIONING - UTAH - 2013	OTHER	10,424	66,270	66,270	66,270	66,270
	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	490,523	1,444,777	1,444,777	1,444,777	1,444,777
	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	952,988	2,168,272	2,168,272	2,168,272	2,168,272
	103651	LOW INCOME - UTAH - 2013	OTHER	68,511	119,816	119,816	119,816	119,816
	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	574,167	1,543,814	1,543,814	1,543,814	1,543,814
	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	64,914	115,789	115,789	115,789	115,789
	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	225,844	318,866	318,866	318,866	318,866
	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	509,161	1,313,797	1,313,797	1,313,797	1,313,797
	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,793,299	8,289,565	8,289,565	8,289,565	8,289,565
	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	577,017	1,444,132	1,444,132	1,444,132	1,444,132
	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	101,037	806,651	806,651	806,651	806,651
	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	8,260,853	20,268,770	20,268,770	20,268,770	20,268,770
	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	662,434	1,406,088	1,406,088	1,406,088	1,406,088
	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	16,350	70,297	70,297	70,297	70,297
	103671	HOME ENERGY REPORTING - UT 2013	OTHER	394,393	764,785	764,785	764,785	764,785
	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	57,542	134,896	134,896	134,896	134,896
	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	14,281	26,647	26,647	26,647	26,647
	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	82,251	984,653	984,653	984,653	984,653
	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	49,456	130,015	130,015	130,015	130,015
	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	318,686	883,949	883,949	883,949	883,949
	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	19,410	40,516	40,516	40,516	40,516
	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	47,679	424,259	424,259	424,259	424,259
	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	84,057	168,596	168,596	168,596	168,596
	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	746	1,764	1,764	1,764	1,764
	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	4,433	8,896	8,896	8,896	8,896
	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	560,647	1,234,009	1,234,009	1,234,009	1,234,009
	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	35,510	84,720	84,720	84,720	84,720
	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	9,710	25,877	25,877	25,877	25,877
	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	26,301	57,730	57,730	57,730	57,730
	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	1,283	2,298	2,298	2,298	2,298
	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	4,759	8,152	8,152	8,152	8,152
	103690	PORTFOLIO WY-2013 CAT1	OTHER	22,023	129,777	129,777	129,777	129,777
	103691	OUTREACH AND COMMUNICATION WATTSMT WY	OTHER	58,293	177,711	177,711	177,711	177,711
	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	5,813	9,775	9,775	9,775	9,775
	103693	AGRICULURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	97	97	97	97
	103694	PORTFOLIO WY-2013 CAT2	OTHER	8,501	37,647	37,647	37,647	37,647
	103695	PORTFOLIO WY-2013 CAT3	OTHER	5,452	25,732	25,732	25,732	25,732
	103700	PORTFOLIO - UTAH 2013	OTHER	151,341	434,591	434,591	434,591	434,591
	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2,139	2,302	2,302	2,302	2,302
	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	126	126	126	126
	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	126	126	126	126
	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	0	12,107	12,107	12,107	12,107
	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	0	545,510	2,447,286	4,404,870	5,435,477
	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	0	839,630	3,323,314	5,470,397	6,233,129
	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	0	415,392	1,803,961	3,146,663	4,049,392
	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	0	9,026	145,374	271,956	306,177
	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0
	103754	PORTFOLIO - IDAHO 2014	OTHER	0	12,149	29,607	29,607	29,607
	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	0	19,883,574	24,564,386	24,564,386	24,564,386
	103757	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	1,054	1,054	1,054	1,054
	103758	AIR CONDITIONING - UTAH - 2014	OTHER	0	596	596	596	596
	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	0	399,147	401,091	401,091	401,091
	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	0	34,534	37,166	37,166	37,166
	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	0	11,280,709	24,908,458	24,908,458	24,908,458
	103762	HOME ENERGY REPORTING - UT 2014	OTHER	0	466,013	1,630,245	1,630,245	1,630,245
	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	0	58,948	59,768	59,768	59,768
	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	0	143,766	144,061	144,061	144,061
	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	0	23,566	596,813	596,813	596,813
	103766	LOW INCOME - UTAH - 2014	OTHER	0	61,216	170,114	170,114	170,114
	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	0	439,293	1,585,109	1,585,109	1,585,109
	103768	PORTFOLIO - UTAH 2014	OTHER	0	120,586	241,771	241,771	241,771
	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	0	761,882	1,761,775	1,761,775	1,761,775
	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	0	520,572	1,202,909	1,202,909	1,202,909
	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	0	725	1,070	1,070	1,070
	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	0	29,320	29,320	29,320	29,320
	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	0	52,931	52,931	52,931	52,931
	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	0	5,768,839	12,238,989	12,238,989	12,238,989
	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	0	3,237,189	6,640,024	6,640,024	6,640,024
	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	0	1,261,691	3,635,511	3,635,511	3,635,511
	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	0	55,563	161,438	161,438	161,438

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	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	0	5,285	5,285	5,285	5,285
	103779	AGRICULURAL FINANSWER EXP WY-2014 CAT2	OTHER	0	4,014	4,215	4,215	4,215
	103780	AGRICULURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	133	133	133	133
	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	0	616,758	1,177,829	1,177,829	1,177,829
	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	0	118,310	255,179	255,179	255,179
	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	0	18,839	31,761	31,761	31,761
	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	0	12,114	71,311	71,311	71,311
	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	0	615,425	1,183,168	1,183,168	1,183,168
	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	0	26,441	95,023	95,023	95,023
	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	0	162,166	356,140	356,140	356,140
	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	0	48,323	136,218	136,218	136,218
	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	0	130,355	202,892	202,892	202,892
	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	0	9,484	30,193	30,193	30,193
	103791	OUTREACH AND COMMUNICATION WATTSMT WY	OTHER	0	41,433	156,992	156,992	156,992
	103792	PORTFOLIO WY-2014 CAT1	OTHER	0	39,668	62,942	62,942	62,942
	103793	PORTFOLIO WY-2014 CAT2	OTHER	0	25,607	147,185	147,185	147,185
	103794	PORTFOLIO WY-2014 CAT3	OTHER	0	27,357	257,581	257,581	257,581
	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	0	63,915	159,325	159,325	159,325
	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	0	1,551	1,824	1,824	1,824
	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	0	1,022	1,903	1,903	1,903
	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	0	2,140	2,320	2,320	2,320
	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	0	81,548	197,865	197,865	197,865
	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0
	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	0	10,380	32,301	32,301	32,301
	103809	WSB Small Business Comm - ID-2014	OTHER	0	29	10,867	10,867	10,867
	103810	WSB Small Business Ind - ID 2014	OTHER	0	261	8,383	8,383	8,383
	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	0	11,194	26,244	26,244	26,244
	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	0	203	7,261	7,261	7,261
	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	0	261	4,514	4,514	4,514
	103814	WSB Small Business Comm- UT-2014	OTHER	0	0	1,634,957	1,634,957	1,634,957
	103815	WBS Small Business Ind- UT-2014	OTHER	0	0	22,794	22,794	22,794
	103816	WSB Small Business Comm- WA-2014	OTHER	0	0	272,571	530,264	556,866
	103817	WBS Small Business Ind- WA-2014	OTHER	0	0	32,260	46,381	46,381
	103834	HOME ENERGY REPORTING - ID 2014	OTHER	0	0	20,473	20,473	20,473
	103835	HOME ENERGY REPORTING - WY 2014	OTHER	0	0	22,901	22,901	22,901
	103845	REFRIGERATOR RECYCLING COMM - WASHINGTC	OTHER	0	0	123	1,227	1,227
	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	91	91	91
	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	0	0	8,064	8,064	8,064
	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	0	0	26,359	26,359	26,359
	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	0	0	4,580	4,580	4,580
	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	0	0	4,989	4,989	4,989
	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0
	103874	PORTFOLIO - IDAHO 2015	OTHER	0	0	14,808	23,156	23,156
	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	0	0	202,183	410,113	410,113
	103877	WSB Small Business Comm - ID-2015	OTHER	0	0	545,116	1,344,781	1,344,781
	103878	WSB Small Business Ind - ID 2015	OTHER	0	0	74,409	263,882	263,882
	103879	HOME ENERGY REPORTING - ID 2015	OTHER	0	0	76,375	135,767	135,767
	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	0	0	105,232	227,203	227,203
	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	0	0	79,835	152,615	152,615
	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	0	0	1,281,401	4,173,967	4,173,967
	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	0	0	10,408,141	18,922,354	18,922,354
	103888	HOME ENERGY REPORTING - UT 2015	OTHER	0	0	1,417,546	2,877,769	2,877,769
	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	0	0	11,838	476,399	476,399
	103892	LOW INCOME - UTAH - 2015	OTHER	0	0	39,107	63,903	63,903
	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	0	0	722,964	1,610,874	1,610,874
	103894	PORTFOLIO - UTAH 2015	OTHER	0	0	194,844	370,425	370,425
	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	0	0	375,438	1,124,934	1,124,934
	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	0	0	1,147,993	1,890,200	1,890,200
	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	0	0	5,825,158	15,213,333	15,213,333
	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	0	0	2,467,014	6,315,761	6,315,761
	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	0	0	2,970,510	4,776,834	4,776,834
	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	0	0	94,011	257,373	257,373
	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	0	0	6,076	6,165	6,165
	103905	WSB Small Business Comm- UT-2015	OTHER	0	0	2,913,645	3,896,108	3,896,108
	103906	WBS Small Business Ind- UT-2015	OTHER	0	0	199,747	261,574	261,574
	103907	AGRICULURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	116	116	116
	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	0	0	97,360	97,360	97,360
	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	0	0	53,905	53,905	53,905
	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	45	45	45
	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	0	0	42,908	42,908	42,908
	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	0	0	705,022	1,207,255	1,207,255
	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	0	0	1,971	1,971	1,971
	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	0	0	84,764	84,764	84,764
	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	0	0	9,370	9,370	9,370
	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	0	0	3,194	3,194	3,194
	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	0	0	15,851	29,611	29,611
	103919	OUTREACH AND COMMUNICATION WATTSMT WY	OTHER	0	0	58,996	120,626	120,626
	103920	PORTFOLIO WY-2015 CAT1	OTHER	0	0	28,044	70,861	70,861
	103921	PORTFOLIO WY-2015 CAT2	OTHER	0	0	24,665	29,472	29,472

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	103922	PORTFOLIO WY-2015 CAT3	OTHER	0	0	43,329	47,482	47,482
	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	0	0	22,800	99,175	99,175
	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	87	87	87
	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	0	0	583	583	583
	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	0	0	306,071	639,169	639,169
	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	0	0	453,607	1,070,680	1,070,680
	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	0	0	141,279	286,474	286,474
	103931	HOME ENERGY REPORTING - WY 2015	OTHER	0	0	79,242	138,836	138,836
	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	0	0	89,222	178,050	178,050
	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	0	0	227	942	942
	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	0	0	0	707	707
	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	0	0	297,159	381,156	381,156
	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	0	0	322,679	1,486,684	1,486,684
	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	0	0	6,869	17,504	17,504
	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	12	71	71
	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	0	0	3,128	3,128	3,128
	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	0	0	150	2,457	2,457
	103963	Portfolio - EM&V RES - ID- 2015	OTHER	0	0	60	41,309	41,309
	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0
	104015	HOME ENERGY REPORTING - ID 2016	OTHER	0	0	0	61,624	94,087
	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	0	0	0	61,919	98,464
	104019	PORTFOLIO - IDAHO 2016	OTHER	0	0	0	4,488	5,778
	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	0	0	0	65,955	165,883
	104021	Portfolio - EM&V RES - ID- 2016	OTHER	0	0	0	112,556	164,612
	104023	WSB Small Business Comm - ID-2016	OTHER	0	0	0	676,564	1,392,500
	104024	WSB Small Business Ind - ID 2016	OTHER	0	0	0	125,630	220,062
	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	0	0	0	259,474	606,845
	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	0	0	0	179,790	311,158
	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	0	0	0	1,998,841	4,956,931
	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	0	0	0	5,709,756	12,571,777
	104030	HOME ENERGY REPORTING - UT 2016	OTHER	0	0	0	1,439,741	2,335,365
	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	0	0	0	8,524	429,750
	104032	LOW INCOME - UTAH - 2016	OTHER	0	0	0	24,333	58,891
	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	0	0	0	392,870	1,312,530
	104034	PORTFOLIO - UTAH 2016	OTHER	0	0	0	83,220	164,422
	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	0	0	0	182,209	182,225
	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	0	0	0	840,165	1,565,432
	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	0	0	0	10,662,833	20,226,021
	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	0	0	0	5,119,081	10,333,150
	104039	WSB Small Business Comm- UT-2016	OTHER	0	0	0	624	113,695
	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	0	0	0	1,940,955	5,307,563
	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	0	0	0	116,977	1,098,964
	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	0	0	0	384	5,331
	104044	HOME ENERGY REPORTING - WY 2016	OTHER	0	0	0	61,171	93,839
	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	0	0	0	427,775	659,050
	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	0	0	0	11,906	14,433
	104047	OUTREACH AND COMMUNICATION WATTSMT WY	OTHER	0	0	0	76,821	79,419
	104048	PORTFOLIO WY-2016 CAT1	OTHER	0	0	0	86,801	131,456
	104049	PORTFOLIO WY-2016 CAT2	OTHER	0	0	0	22,247	37,162
	104050	PORTFOLIO WY-2016 CAT3	OTHER	0	0	0	23,831	44,547
	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	0	0	0	15,963	15,975
	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	0	0	0	424	1,131
	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	0	0	0	0	(707)
	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	0	0	0	797,678	1,448,563
	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	0	0	0	79,315	192,615
	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	0	0	0	428,599	911,892
	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	0	0	0	173,398	467,387
	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	0	0	0	672,009	1,238,630
	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	0	0	0	3,762	4,333
	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	2,213	2,213
	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	0	0	0	97,457	602,489
	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	0	0	0	0	44,465
	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	0	0	0	0	42,077
	104109	WA DSM - 186055 Clear Acct Balance	OTHER	0	0	0	0	(840,749)
	104110	ID DSM - 186025 Clear Acct Balance	OTHER	0	0	0	0	397,836
	104111	WY DSM - 186065 Clear Acct Balance	OTHER	0	0	0	0	(1,404,865)
1823920 Total				**(46,920,205)**	**(28,314,709)**	**(23,503,982)**	**(35,270,529)**	**(18,808,871)**
1823930	**102062**	ENERGY FINANSWER - ID-UT 2001	IDU	1,778	0	0	0	0
	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	207	0	0	0	0
	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	848	0	0	0	0
	102065	LOW INCOME WZ - ID-UT 2001	IDU	2,472	0	0	0	0
	102066	SELF AUDIT - ID-UT 2001	IDU	106	0	0	0	0
	102079	NEEA - IDAHO - UTAH 2001	IDU	11,248	0	0	0	0
	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	17	6	0	0	0
	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	7	2	0	0	0
	102182	LOW INCOME WZ - IDU - 2002	IDU	455	152	0	0	0
	102183	SELF AUDIT - IDU - 2002	IDU	10	3	0	0	0
	102184	NEEA - IDU - 2002 ACTUALS	IDU	31,670	10,557	0	0	0
	102204	COMPACT FLUORESCENT - UT 2002	IDU	798	266	0	0	0

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	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	1,738	1,043	348	0	0
	102217	COMPACT FLOURESCENT - IDU 2002	IDU	2,553	1,532	511	0	0
	102218	ENERGY FINANSWER - IDU 2003	IDU	11	6	2	0	0
	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	39,754	23,853	7,951	0	0
	102220	LOAN INCOME WZ - IDU 2003	IDU	2,688	1,613	538	0	0
	102221	NEEA - IDU 2003	IDU	88,470	53,082	17,694	0	0
	102222	SELF AUDIT - IDAHO-UT 2003	IDU	8	5	2	0	0
	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	60,258	36,155	12,052	0	0
	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	29,299	20,928	12,557	4,186	0
	102353	LOW INCOME WZ - IDU 2004	IDU	13,510	9,650	5,790	1,930	0
	102354	NEEA - IDU 2004	IDU	60,468	43,191	25,915	8,638	0
	102355	SELF AUDIT - IDAHO-UT 2004	IDU	95	68	41	14	0
	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	86,509	61,792	37,075	12,358	0
	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	1,689	1,207	724	241	0
	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	19,255	14,976	10,697	6,418	0
	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	21,912	17,042	12,173	7,304	0
	102521	NEEA - IDAHO - UTAH 2005	IDU	97,338	75,707	54,077	32,446	0
	102522	SELF AUDIT - IDAHO-UT 2005	IDU	44	34	24	15	0
	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	143,034	111,249	79,463	47,678	0
	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	929	723	516	310	0
	102573	ENERGY FINANSWER ID/UT 2006	IDU	154	154	154	154	154
	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	2,520	2,520	2,520	2,520	2,520
	102575	LOW INCOME WZ -ID-UT 2006	IDU	144,262	144,262	144,262	144,262	144,262
	102576	NEEA-IDAHO-UTAH 2006	IDU	359,137	359,137	359,137	359,137	359,137
	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361,235	361,235	361,235	361,235	361,235
	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	1,604	1,604	1,604	1,604	1,604
	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143,044	143,044	143,044	143,044	143,044
	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117,172	117,172	117,172	117,172	117,172
	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	46,617	46,617	46,617	46,617	46,617
	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	245,857	245,857	245,857	245,857	245,857
	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	102,693	102,693	102,693	102,693	102,693
	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	3	3	3	3	3
	102809	ENERGY FINANSWER IDU 2007	OTHER	3,835	3,835	3,835	3,835	3,835
	102810	Industrial Finanswer ID - 2007	OTHER	11	11	11	11	11
	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846,007	846,007	846,007	846,007	846,007
	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101,287	101,287	101,287	101,287	101,287
	102813	NEEA - IDAHO - UTAH 2007	OTHER	360,534	360,534	360,534	360,534	360,534
	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123,294	123,294	123,294	123,294	123,294
	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61,336	61,336	61,336	61,336	61,336
	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120,220	120,220	120,220	120,220	120,220
	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	274,982	274,982	274,982	274,982	274,982
	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229,135	229,135	229,135	229,135	229,135
	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19,452	19,452	19,452	19,452	19,452
	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	101,740	101,740	101,740	101,740	101,740
	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,126,637	3,126,637	3,126,637	3,126,637	3,126,637
	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	164,578	164,578	164,578	164,578	164,578
	102900	NEEA - IDAHO - 2008	OTHER	317,339	317,339	317,339	317,339	317,339
	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113,296	113,296	113,296	113,296	113,296
	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108,383	108,383	108,383	108,383	108,383
	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58,373	58,373	58,373	58,373	58,373
	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268,058	268,058	268,058	268,058	268,058
	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490,101	490,101	490,101	490,101	490,101
	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17,337	17,337	17,337	17,337	17,337
	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9,396	9,396	9,396	9,396	9,396
	102959	CATEGORY 3 - WYOMING - 2008	OTHER	32,767	32,767	32,767	32,767	32,767
	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	49,790	49,790	49,790	49,790	49,790
	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	308,636	308,636	308,636	308,636	308,636
	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816,417	3,816,417	3,816,417	3,816,417	3,816,417
	102969	LOW INCOME WZ - ID-UT 2009	OTHER	197,819	197,819	197,819	197,819	197,819
	102970	NEEA - IDAHO - UTAH 2009	OTHER	287,190	287,190	287,190	287,190	287,190
	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108,126	108,126	108,126	108,126	108,126
	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	189,925	189,925	189,925	189,925	189,925
	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	73,979	73,979	73,979	73,979	73,979
	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807,238	807,238	807,238	807,238	807,238
	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	593,564	593,564	593,564	593,564	593,564
	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47,203	47,203	47,203	47,203	47,203
	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	321,983	321,983	321,983	321,983	321,983
	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283,393	4,283,393	4,283,393	4,283,393	4,283,393
	103064	LOW INCOME WZ - ID-UT 2010	OTHER	133,673	133,673	133,673	133,673	133,673
	103065	NEEA - IDAHO - UTAH 2010	OTHER	461	461	461	461	461
	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	165,801	165,801	165,801	165,801	165,801
	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513,478	513,478	513,478	513,478	513,478
	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107,012	107,012	107,012	107,012	107,012
	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637,009	637,009	637,009	637,009	637,009
	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305,014	1,305,014	1,305,014	1,305,014	1,305,014
	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23,138	23,138	23,138	23,138	23,138
	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	142,686	142,686	142,686	142,686	142,686
	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37,326	37,326	37,326	37,326	37,326
	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425,005	425,005	425,005	425,005	425,005

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	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126,286	126,286	126,286	126,286	126,286
	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	631,681	631,681	631,681	631,681	631,681
	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77,214	77,214	77,214	77,214	77,214
	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	507,574	507,574	507,574	507,574	507,574
	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699,074	699,074	699,074	699,074	699,074
	103312	ENERGY FINANSWER - ID 2012	OTHER	35,377	35,377	35,377	35,377	35,377
	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303,188	303,188	303,188	303,188	303,188
	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44,238	44,238	44,238	44,238	44,238
	103315	LOW INCOME WZ - ID- 2012	OTHER	295,924	295,924	295,924	295,924	295,924
	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115,496	115,496	115,496	115,496	115,496
	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	705,679	705,679	705,679	705,679	705,679
	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	225,873	225,873	225,873	225,873	225,873
	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	846,709	846,709	846,709	846,709	846,709
	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789,237	789,237	789,237	789,237	789,237
	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	82	82	82	82	82
	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7,473	7,473	7,473	7,473	7,473
	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	5,997	5,997	5,997	5,997	5,997
	103634	AGRICULURAL FINANSWER EXPR - ID 2013	OTHER	16,926	20,567	20,567	20,567	20,567
	103635	ENERGY FINANSWER - ID 2013	OTHER	66,801	77,021	77,021	77,021	77,021
	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	186,317	294,467	294,467	294,467	294,467
	103638	LOW INCOME WZ - ID- 2013	OTHER	104,412	226,286	226,286	226,286	226,286
	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	42,940	115,106	115,106	115,106	115,106
	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	242,659	615,119	615,119	615,119	615,119
	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	94,102	363,386	363,386	363,386	363,386
	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	371,242	1,221,780	1,221,780	1,221,780	1,221,780
	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	346,665	843,827	843,827	843,827	843,827
	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	36,037	57,583	57,583	57,583	57,583
	103746	AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	0	3,896	121,606	121,606	121,606
	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	0	301,481	682,871	682,871	682,871
	103748	ENERGY FINANSWER - ID 2014	OTHER	0	32,127	153,740	153,740	153,740
	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	0	590,340	854,317	854,317	854,317
	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	0	39,906	104,981	104,981	104,981
	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	0	95,602	267,806	267,806	267,806
	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	0	236,850	449,085	449,085	449,085
	103753	LOW INCOME WZ - ID- 2014	OTHER	0	150,098	297,819	297,819	297,819
	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	0	39,642	121,888	121,888	121,888
	103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	0	0	2,049	2,049	2,049
	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	0	0	157,449	157,449	157,449
	103868	ENERGY FINANSWER - ID 2015	OTHER	0	0	5,708	5,708	5,708
	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	0	0	510,227	848,100	848,100
	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	0	0	62,730	62,730	62,730
	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	0	0	79,588	79,588	79,588
	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	0	0	132,662	236,390	236,390
	103873	LOW INCOME WZ - ID- 2015	OTHER	0	0	203,388	296,085	296,085
	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	0	0	46,415	105,989	105,989
	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	0	0	0	268,260	450,076
	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	0	0	0	43,225	80,058
	104017	LOW INCOME WZ - ID- 2016	OTHER	0	0	0	183,102	244,628
	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	0	0	0	13,740	13,798
1823930 Total				**30,692,643**	**34,275,285**	**36,832,981**	**37,778,571**	**37,937,267**
1823940	102146	UT CARRYING CHARGE - 2001/2002	OTHER	2,935,532	2,229,102	3,094,685	3,574,942	3,457,205
	102188	WA REVENUE RECOVERY - CARRYING CHG PENA	OTHER	(679,531)	(679,531)	(679,531)	(679,531)	(679,531)
	102766	DSR CARRYING CHARGES	IDU	166,639	159,865	159,665	163,427	163,026
	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(75,740)	(84,686)	(91,026)	(97,497)	(101,753)
	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(26,855)	(26,527)	(42,971)	(41,469)	(33,746)
	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(69,016)	(76,797)	(86,309)	(89,856)	(86,477)
	103279	CA CARRYING CHRG LIEE - 2011	OTHER	(19,783)	(19,993)	(20,404)	(22,101)	0
1823940 Total				**2,231,246**	**1,501,433**	**2,334,109**	**2,807,915**	**2,718,724**
1823990	138015	Reg Asset Current - Energy West Mining	SE	0	0	4,445,594	4,976,474	5,143,717
	138020	Reg Asset Current - DSM	OTHER	847,014	14,439,842	21,860,780	11,860,232	5,642,722
	138030	Reg Asset Current - OR SB 408	OTHER	893	0	0	0	0
	138045	Reg Asset Current - GHG Allowances	OTHER	3,534,944	7,409,966	3,400,084	1,709,026	0
	138050	Reg Asset Current - Def Net Power Costs	OTHER	61,886,052	85,807,841	71,109,748	50,649,949	8,826,532
	138055	Reg Asset Current - Def RECs in Rates	OTHER	(740,943)	10,514,733	11,716,255	9,914,099	881
	138060	Reg Asset Current - BPA Balancing Accts	OTHER	153,514	128,253	1,519,486	1,714,740	4,153,771
	138090	Reg Asset Current - Solar Feed-In	OTHER	2,290,893	3,154,254	3,547,491	3,663,508	3,616,398
	138190	Reg Asset Current - Other	OTHER	311,576	235,530	431,785	990,458	938,777
	186095	RegA - DSM - Recl to Curr	OTHER	(847,014)	(14,439,842)	(21,860,780)	(11,860,232)	0
	186099	Regulatory Asset - Balance Reclass	OTHER	9,400,900	2,682,966	558,432	0	0
	186100	Calif Alternative Rate for Energy (CARE)	OTHER	(671,158)	(694,865)	(212,426)	518,827	913,234
	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	0	0	0	0	542,829
	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	0	0	0	0	528,257
	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	0	0	0	0	1,926
	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	0	0	0	0	13,728,722
	186157	RegA - DSM - WA - Reclass to Current	OTHER	0	0	0	0	(775,780)
	186167	RegA - DSM - WY - Reclass to Current	OTHER	0	0	0	0	(4,866,942)
	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	194,874	169,470	143,253	117,037	90,821
	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	212,947	0	0	0	0
	186793	RegA - Deer Creek - OR - Recl to Curr	SE	0	0	(4,445,594)	(4,976,474)	(5,143,717)

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	187042	Reg Asset - CA GHG Allowances	OTHER	3,534,944	4,556,237	293,682	(199,709)	(2,171,192)
	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	0	2,853,730	3,106,402	0	0
	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(3,534,944)	(7,409,966)	(3,400,084)	(1,709,026)	0
	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	0	0	0	1,908,734	2,171,192
	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	4,583,236	3,460,811	2,338,386	1,215,960	93,535
	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	395,789	343,601	291,413	239,225	187,037
	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	48,490	30,857	13,224	0	0
	187190	Reg Asset-WA REC CY2014 Forward	OTHER	0	0	(34,871)	(127)	0
	187191	Reg Asset - WA RPS Purchase	OTHER	0	0	0	0	(63,903)
	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	67,635	0	0	0	0
	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	313,473	108,217	0	0	0
	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	4,050,555	3,155,097	2,302,924	1,372,853	473,880
	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	2,009,558	621,994	0	0	0
	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	855,005	295,166	0	0	0
	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(153,514)	(128,253)	(1,519,486)	(1,714,740)	(4,153,771)
	187300	CA - Jan 2010 Storm Costs	OTHER	0	0	0	452,792	5,502
	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	0	0	0	0	2,198,202
	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	0	0	0	0	(52,048)
	187320	Reg Asset - Deprec Increase - ID	IDU	0	780,712	2,414,542	4,111,778	5,438,387
	187321	Reg Asset - Deprec Increase - UT	UT	0	1,586,776	2,048,691	1,920,648	1,792,604
	187322	Reg Asset - Deprec Increase - WY	WYP	0	3,670,977	7,075,055	6,632,864	6,190,673
	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	0	1,064,068	2,632,512	2,153,874	1,675,235
	187331	Reg Asset - Carbon Decomm - ID	IDU	0	483,325	0	0	0
	187332	Reg Asset - Carbon Unrec Plant - UT	UT	0	7,327,472	18,945,526	15,500,885	12,056,244
	187333	Reg Asset - Carbon Decomm - UT	UT	0	3,371,968	0	0	0
	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	0	2,676,893	6,370,033	5,211,845	4,053,657
	187335	Reg Asset - Carbon Decomm - WY	WYP	0	1,230,119	0	0	0
	187338	Reg Asset - Carbon Plt Decom/Inventory	SG	0	0	0	3,449,365	3,448,669
	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	0	(112,551)	(367,969)	0	0
	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	0	0	718,705	636,174	553,644
	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	0	0	247,680	219,239	190,797
	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	0	0	115,420	102,102	88,785
	187350	ID - Deferred Overburden Costs	OTHER	183,568	269,805	358,055	504,764	500,311
	187351	WY - Deferred Overburden Costs	WYP	496,010	719,560	954,722	1,418,047	1,407,701
	187356	Reg Asset-WA-Merwin Project	OTHER	0	0	430,582	(3,432)	(3,432)
	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	0	0	1,204	8,759	13,393
	187363	Reg Asset - CA Naughton U3 Costs	OTHER	0	76,532	25,511	0	0
	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	2,776,068	0	0	0	0
	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	(2,044,913)	0	0	0	0
	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	(629,112)	0	0	0	0
	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	11,313	(507,405)	(1,363,484)	(1,476,577)	(1,201,290)
	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	1,286,367	0	0	0	0
	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	1,986,425	1,871,004	0	0	0
	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	0	2,580,839	2,068,272	0	0
	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	0	0	2,974,965	2,176,998	0
	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	0	0	0	2,989,629	2,081,679
	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	0	0	0	0	2,945,640
	187380	Reg Asset - UT Solar Incentive Program	OTHER	(3,675,385)	(7,711,825)	(12,086,022)	(14,385,393)	(14,061,998)
	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	(11,313)	0	0	0	0
	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(2,279,580)	(3,154,254)	(3,547,491)	(3,663,508)	(3,546,316)
	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	0	0	0	0	(70,082)
	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	0	0	0	0	(2,824,787)
	187390	UT-Klamath Hydro Relicensing Costs	OTHER	33,379,801	30,611,343	27,690,504	24,550,993	21,062,205
	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	0	507,405	1,363,484	1,476,577	1,201,290
	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	3,675,385	7,711,825	12,086,022	14,385,393	16,886,785
	187415	Reg Asset-UT Subscriber Solar Program	OTHER	0	0	0	768,705	1,366,594
	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	0	0	0	0	(666,696)
	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	0	0	0	0	666,696
	187495	RegA - Other - Recl to Curr	OTHER	0	(29,673)	(431,785)	(990,458)	(938,777)
	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	(311,576)	(205,857)	0	0	0
	187630	Reg Asset - UT EIM Expense Deferral	OTHER	0	0	1,511,482	3,616,189	5,564,984
	187631	Contra Reg Asset - UT EIM Deferral	OTHER	0	0	(1,511,482)	(3,616,189)	(5,564,984)
	187650	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	643,431
	187802	Reg Asset - CA ECAC CY2012	OTHER	1,219,181	1,439,663	0	0	0
	187803	Reg Asset - CA ECAC CY2013	OTHER	1,129,962	2,979,782	0	0	0
	187804	Reg Asset - CA ECAC CY2014	OTHER	0	2,383,235	2,224,688	0	0
	187805	Reg Asset - CA ECAC CY2015	OTHER	0	0	2,292,978	1,959,309	0
	187806	Reg Asset - CA ECAC CY2016	OTHER	0	0	0	713,196	1,471,669
	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	(121,918)	(143,966)	0	0	0
	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	(109,996)	(297,978)	0	0	0
	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	0	(282,454)	(456,797)	0	0
	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	6,035,822	4,043,455	0	0	0
	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	446,478	292,505	0	0	0
	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	8,396,704	0	0	0	0
	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	8,620,603	4,867,664	0	0	0
	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	0	13,772,495	11,522,509	0	0
	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	0	4,522,246	4,585,512	0	0
	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIUM	OTHER	0	365,862	342,304	0	0
	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	(556,596)	0	0	0	0

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	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	0	(1,848,906)	0	0	0
	187822	Reg Asset - UT EBA CY2012	OTHER	17,394,963	10,565,772	0	0	0
	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	6,655,093	2,552,461	0	0	0
	187824	Reg Asset - UT EBA CY2013	OTHER	285,362	27,779,776	10,535,235	0	0
	187825	Reg Asset - UT EBA CY2014	OTHER	0	17,692,815	29,869,579	10,780,841	0
	187826	Reg Asset - UT EBA CY2015	OTHER	0	0	12,801,688	18,572,147	(410,713)
	187827	Reg Asset - UT EBA CY2016	OTHER	0	0	0	987,002	0
	187828	Reg Asset - UT EBA CY2017	OTHER	0	0	0	0	1,077,230
	187829	Reg Asset - UT EBA Group Amortization	OTHER	0	0	7,187,958	0	0
	187832	Reg Asset - UT RBA CY2012	OTHER	(3,274,993)	0	0	0	0
	187834	Reg Asset - UT RBA CY2013	OTHER	12,305,640	16,725,159	10,874,711	0	0
	187835	Reg Asset - UT RBA CY2014	OTHER	0	4,036,571	5,619,206	7,770,298	0
	187836	Reg Asset - UT RBA CY2015	OTHER	0	0	(245,360)	(369,697)	0
	187837	Reg Asset - UT RBA CY2016	OTHER	0	0	0	504,570	(575,440)
	187838	Reg Asset - UT RBA CY2017	OTHER	0	0	0	0	(231,231)
	187842	Contra Reg Asset - UT EBA CY2012	OTHER	(1,739,496)	0	0	0	0
	187844	Contra Reg Asset - UT EBA CY2013	OTHER	0	(2,894,522)	0	0	0
	187845	Contra Reg Asset - UT EBA CY2014	OTHER	0	(2,181,342)	(5,178,661)	0	0
	187846	Contra Reg Asset - UT EBA CY2015	OTHER	0	0	(1,071,166)	(1,899,686)	(275,000)
	187847	Contra Reg Asset - UT EBA CY2016	OTHER	0	0	0	(3,036)	(3,520,327)
	187848	Contra Reg Asset - UT EBA CY2017	OTHER	0	0	0	0	(187,759)
	187852	Reg Asset - WY ECAM CY2012	OTHER	17,558,460	11,188,569	5,330,274	0	0
	187853	Reg Asset - WY ECAM CY2013	OTHER	2,065,874	15,436,084	0	0	0
	187854	Reg Asset - WY ECAM CY2014	OTHER	0	5,339,078	8,654,205	0	0
	187855	Reg Asset - WY ECAM CY2015	OTHER	0	0	4,725,682	12,505,736	582,614
	187856	Reg Asset - WY ECAM CY2016	OTHER	0	0	0	(6,291,777)	(5,050,836)
	187857	Reg Asset - WY ECAM CY2017	OTHER	0	0	0	0	(4,786,930)
	187862	Reg Asset - WY RRA CY2012	OTHER	552,710	0	0	0	0
	187863	Reg Asset - WY RRA CY2013	OTHER	6,365,787	4,617,302	0	0	0
	187864	Reg Asset - WY RRA CY2014	OTHER	0	(100,600)	571,704	0	0
	187865	Reg Asset - WY RRA CY2015	OTHER	0	0	31,214	458,284	42,183
	187866	Reg Asset - WY RRA CY2016	OTHER	0	0	0	154,734	(45,490)
	187867	Reg Asset - WY RRA CY2017	OTHER	0	0	0	0	100,224
	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	(1,809,749)	0	0	0	0
	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	(223,353)	(1,745,635)	0	0	0
	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	0	(842,741)	(1,239,204)	0	0
	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	0	0	(409,768)	(1,057,890)	0
	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	0	0	0	0	(856,337)
	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	0	0	0	0	(239,347)
	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	119,140	68,138	(104,411)	(33,699)	(218,301)
	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	0	0	(2,553,665)	(1,989,138)	0
	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	0	0	0	0	63,903
	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	0	0	34,871	127	0
	187892	Deferral of Excess RECs in Rates - WA	OTHER	0	5,000,401	4,468,913	1,989,138	0
	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	(578,553)	(68,138)	0	0	0
	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	459,413	0	104,411	33,699	218,301
	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	2,933,170	(5,845,826)	(8,585,757)	(7,441,247)	0
	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	0	0	0	0	806,671
	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(1,613,674)	(4,600,769)	(576,834)	(483,714)	(881)
	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	0	84,067	0	0	0
	187905	CA - DEF NET POWER COSTS	OTHER	1,661,010	0	0	0	0
	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	936,082	908,751	881,420	854,089	826,758
	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	435,625	414,375	393,125	371,875	350,625
	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	0	682,500	647,500	612,500	577,500
	187915	Reg Asset-WY-Liq. Damages N2	WYP	0	111,298	105,591	99,883	94,176
	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	7,500,000	4,500,000	1,500,000	0	0
	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	0	29,673	0	0	0
	187935	RegA - OR SB 408 - Recl to Curr	OTHER	(893)	0	0	0	0
	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	(27,822)	0	0	0	0
	187952	DEFERRED INTERVENER	OTHER	407	407	407	407	407
	187955	Defd UT Ind Eval Fee	UT	(124,303)	(124,303)	0	0	0
	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	32,977	40,327	40,371	40,498	40,775
	187958	ID Deferred Intervenor Funding	IDU	53,212	47,247	30,816	26,866	26,866
	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	124,303	124,303	0	0	0
	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	671,158	694,865	212,426	0	0
	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	311,576	205,857	2,111,153	280,952	290,102
	187968	Reg A - Insurance Reserves - Reclass	OTHER	1,549,630	644,093	297,465	69,376	8,936,405
	187972	Deferred Net Power Costs - WY 11	OTHER	15,591,679	7,290,687	0	0	0
	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	0	0	(242,017)	(313,402)	(326,853)
	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	0	0	0	(71,331)	(161,695)
	187975	Reg Asset - CA ECAC	OTHER	(140,521)	81,946	4,141,287	3,262,768	2,152,558
	187976	Reg Asset - CA ECAC CY2017	OTHER	0	0	0	0	451,390
	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	0	0	0	0	(22,601)
	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	4,044,183	1,787,265	0	0	0
	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	280,479	118,917	0	0	0
	187985	Utah ECAM Regulatory Asset	OTHER	39,153,244	18,433,796	0	0	0
	187992	Contra Reg Asset - CA - Def NPC	OTHER	(92,020)	(92,020)	0	0	0
	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(3,035,714)	(2,619,075)	(5,020,321)	(4,081,150)	(2,151,380)
	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	0	0	8,444,626	13,185,586	0

PacifiCorp
Regulatory Assets
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	0	0	0	4,624,697	6,551,421
	189532	Reg Asset - ID ECAM CY 2017	OTHER	0	0	0	0	1,576,264
	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	0	0	(74,188)	0	0
	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	0	0	0	(304,423)	0
	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	0	0	0	0	(40,277)
	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(14,808,443)	(15,188,414)	(18,519,632)	(13,533,608)	(6,675,153)
	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(29,652,679)	(40,177,408)	(34,115,219)	(21,849,503)	0
	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	0	0	0	0	3,316,569
	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	107,957	117,121	126,929	137,561	0
	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(14,389,216)	(27,822,944)	(13,454,576)	(11,185,689)	0
	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	0	0	0	6,029,620	10,350,835
	610005	SEC 174 94-98 7 99-00 RAR	OTHER	57,522	45,045	0	0	0
	610019	SAPERROR	OTHER	0	7,772	0	0	0
	610344	SAPERROR	OTHER	0	412	0	0	0
	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	(57,522)	(53,229)	0	0	0
1823990 Total				**216,285,716**	**257,224,178**	**215,193,614**	**153,659,648**	**107,110,522**
1823993	**187060**	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(219,737)	(165,924)	(112,111)	(58,298)	(4,485)
1823993 Total				**(219,737)**	**(165,924)**	**(112,111)**	**(58,298)**	**(4,485)**
1823994	**187061**	CHOLLA PLANT TRANSACTION COSTS-WA	WA	(396,109)	(299,103)	(202,097)	(105,090)	(8,084)
1823994 Total				**(396,109)**	**(299,103)**	**(202,097)**	**(105,090)**	**(8,084)**
1823995	**187062**	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	(134,642)	(101,668)	(68,695)	(35,722)	(2,749)
1823995 Total				**(134,642)**	**(101,668)**	**(68,695)**	**(35,722)**	**(2,749)**
1823999	**186001**	DSM Regulatory Assets-Accruals	OTHER	5,442,430	4,294,867	5,639,239	6,544,275	0
	186011	DSM Reg Asset - Accruals - CA	OTHER	0	0	0	0	201,830
	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	0	0	0	0	(744,658)
	186021	DSM Reg Asset - Accruals - ID	OTHER	0	0	0	0	226,960
	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	0	0	0	0	(789,387)
	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	0	0	0	0	(1,926)
	186041	DSM Reg Asset - Accruals - UT	OTHER	0	0	0	0	4,152,234
	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	0	0	0	0	(39,135,593)
	186051	DSM Reg Asset - Accruals - WA	OTHER	0	0	0	0	664,206
	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	0	0	0	0	111,574
	186061	DSM Reg Asset - Accruals - WY	OTHER	0	0	0	0	629,836
	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	0	0	0	0	4,231,265
1823999 Total				**5,442,430**	**4,294,867**	**5,639,239**	**6,544,275**	**(30,453,660)**
Grand Total				**975,906,738**	**659,366,237**	**924,552,034**	**847,204,333**	**808,542,202**

A17. DEPRECIATION RESERVE

PacifiCorp
Depreciation Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
108360	**360**	LAND RIGHTS	CA	(547,004)	(671,156)	(685,296)	(702,027)	(718,658)
			IDU	(432,465)	(533,366)	(550,613)	(569,475)	(590,241)
			OR	(2,513,774)	(2,744,112)	(2,796,011)	(2,854,569)	(2,910,742)
			UT	(2,776,036)	(2,717,494)	(2,720,487)	(2,856,832)	(3,002,760)
			WA	(141,014)	(153,791)	(161,908)	(168,765)	(177,184)
			WYP	(1,071,727)	(1,195,582)	(1,220,614)	(1,250,792)	(1,279,526)
			WYU	(615,785)	(733,085)	(798,671)	(875,712)	(957,023)
108360 Total				**(8,097,806)**	**(8,748,586)**	**(8,933,599)**	**(9,278,172)**	**(9,636,135)**
108361	**361**	STRUCTURES & IMPROVEMENTS	CA	(726,518)	(958,849)	(1,039,622)	(1,165,679)	(1,265,960)
			IDU	(472,893)	(586,462)	(613,475)	(639,387)	(667,024)
			OR	(4,223,202)	(5,831,852)	(6,234,237)	(6,706,512)	(7,133,755)
			UT	(8,253,677)	(9,549,559)	(9,969,206)	(10,681,178)	(11,233,586)
			WA	(675,909)	(862,690)	(901,251)	(985,538)	(1,049,375)
			WYP	(2,505,264)	(2,895,445)	(3,075,090)	(3,270,127)	(3,455,993)
			WYU	(201,987)	(273,803)	(325,744)	(385,710)	(511,124)
108361 Total				**(17,059,450)**	**(20,958,659)**	**(22,158,625)**	**(23,834,132)**	**(25,316,817)**
108362	**362**	STATION EQUIPMENT	CA	(4,628,066)	(5,897,237)	(6,381,288)	(6,811,182)	(7,259,495)
			IDU	(8,706,934)	(11,010,052)	(11,252,250)	(11,468,068)	(11,768,156)
			OR	(60,984,668)	(70,390,271)	(72,601,552)	(75,670,937)	(78,613,577)
			UT	(87,601,606)	(95,936,161)	(99,787,151)	(105,673,092)	(109,560,336)
			WA	(15,509,265)	(17,997,809)	(18,823,713)	(19,654,264)	(20,542,116)
			WYP	(40,342,024)	(34,042,774)	(35,280,586)	(36,660,245)	(37,695,990)
			WYU	(2,747,125)	(2,351,977)	(2,484,219)	(2,687,190)	(3,030,462)
		STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(165,333)	(183,261)	(193,256)	(199,806)	(198,300)
			IDU	(259,072)	(142,840)	(146,750)	(152,764)	(150,868)
			OR	(1,985,182)	(1,025,871)	(1,063,034)	(1,111,620)	(1,123,798)
			UT	(2,611,485)	(1,192,684)	(1,245,668)	(1,312,944)	(1,370,316)
			WA	(653,282)	(318,172)	(332,011)	(350,562)	(367,079)
			WYP	(1,659,416)	(675,362)	(690,803)	(701,633)	(713,722)
			WYU	(24,402)	(11,041)	(13,557)	(16,467)	(21,953)
108362 Total				**(227,877,861)**	**(241,175,512)**	**(250,295,838)**	**(262,470,774)**	**(272,416,167)**
108364	**364**	"POLES, TOWERS AND FIXTURES"	CA	(29,338,809)	(31,428,956)	(33,124,050)	(34,958,103)	(36,855,274)
			IDU	(46,433,007)	(34,551,512)	(35,463,322)	(36,722,453)	(38,055,422)
			OR	(230,285,983)	(225,610,698)	(234,208,870)	(243,449,181)	(252,674,800)
			UT	(188,347,031)	(137,398,604)	(141,061,311)	(145,585,319)	(149,058,858)
			WA	(52,964,211)	(57,512,436)	(60,154,871)	(62,925,764)	(65,787,856)
			WYP	(40,751,900)	(54,782,091)	(57,412,765)	(60,561,419)	(63,802,947)
			WYU	(8,903,120)	(12,394,860)	(13,010,324)	(13,689,646)	(14,366,148)
108364 Total				**(597,024,061)**	**(553,679,158)**	**(574,435,513)**	**(597,891,887)**	**(620,601,305)**
108365	**365**	OVERHEAD CONDUCTORS & DEVICES	CA	(13,284,864)	(16,513,867)	(17,133,947)	(17,796,057)	(18,473,960)
			IDU	(16,380,196)	(15,917,746)	(16,146,404)	(16,422,890)	(16,741,167)
			OR	(138,135,724)	(116,846,985)	(120,543,616)	(124,728,952)	(128,748,170)
			UT	(79,923,763)	(76,953,071)	(78,779,209)	(80,946,219)	(82,672,109)
			WA	(30,588,597)	(28,872,784)	(29,881,978)	(31,005,570)	(32,212,077)
			WYP	(37,342,276)	(32,009,244)	(33,012,120)	(34,260,704)	(35,512,772)
			WYU	(4,846,737)	(4,249,464)	(4,416,241)	(4,602,609)	(4,781,995)
108365 Total				**(320,502,157)**	**(291,363,160)**	**(299,913,514)**	**(309,763,002)**	**(319,142,249)**
108366	**366**	UNDERGROUND CONDUIT	CA	(8,626,562)	(9,890,856)	(10,390,773)	(10,899,958)	(11,450,138)
			IDU	(3,220,564)	(3,826,101)	(3,945,029)	(4,076,186)	(4,215,296)
			OR	(40,040,893)	(38,489,626)	(40,161,060)	(41,911,589)	(43,642,548)
			UT	(61,897,218)	(71,923,923)	(73,905,341)	(76,179,258)	(78,444,938)
			WA	(11,657,106)	(8,942,338)	(9,411,504)	(9,887,723)	(10,365,977)
			WYP	(7,993,274)	(7,688,322)	(8,240,098)	(8,831,478)	(9,465,391)
			WYU	(2,679,444)	(2,514,288)	(2,628,122)	(2,755,202)	(2,880,261)
108366 Total				**(136,115,061)**	**(143,275,455)**	**(148,681,926)**	**(154,541,394)**	**(160,464,549)**
108367	**367**	UNDERGROUND CONDUCTORS & DEVICES	CA	(15,311,075)	(11,504,515)	(12,085,444)	(12,716,563)	(13,341,605)
			IDU	(10,296,128)	(12,547,540)	(12,819,236)	(13,141,878)	(13,461,229)
			OR	(66,267,440)	(73,161,494)	(76,436,740)	(79,938,805)	(83,436,747)
			UT	(176,566,873)	(198,601,883)	(204,363,479)	(211,689,078)	(218,364,240)
			WA	(10,187,748)	(10,528,214)	(11,122,409)	(11,751,678)	(12,434,145)
			WYP	(19,335,491)	(19,560,630)	(20,683,538)	(21,970,445)	(23,218,788)
			WYU	(13,344,451)	(13,111,954)	(13,527,214)	(13,998,398)	(14,457,567)
108367 Total				**(311,309,204)**	**(339,016,229)**	**(351,038,060)**	**(365,206,844)**	**(378,714,322)**
108368	**368**	LINE TRANSFORMERS	CA	(23,982,330)	(25,868,208)	(26,972,126)	(28,179,613)	(29,426,306)
			IDU	(22,279,625)	(25,882,475)	(26,440,304)	(27,091,008)	(27,799,979)
			OR	(183,600,600)	(206,507,832)	(213,341,461)	(220,835,277)	(228,333,879)
			UT	(95,391,648)	(112,915,528)	(116,579,269)	(121,096,833)	(125,378,228)
			WA	(46,736,455)	(50,889,060)	(52,916,473)	(54,997,707)	(57,177,962)
			WYP	(30,204,176)	(35,063,580)	(36,600,227)	(38,323,010)	(40,076,246)
			WYU	(4,762,800)	(5,543,891)	(5,816,800)	(6,106,695)	(6,385,864)
108368 Total				**(406,957,635)**	**(462,670,573)**	**(478,666,660)**	**(496,630,144)**	**(514,578,464)**
108369	**369**	SERVICES - OVERHEAD	CA	(3,773,355)	(2,498,365)	(2,613,490)	(2,750,000)	(2,896,278)
			IDU	(3,385,602)	(4,471,423)	(4,559,063)	(4,664,493)	(4,781,495)
			OR	(25,232,387)	(31,268,908)	(32,563,613)	(33,979,221)	(35,431,376)
			UT	(26,129,877)	(34,915,132)	(35,900,617)	(37,066,054)	(38,257,331)
			WA	(7,380,309)	(7,214,920)	(7,522,252)	(7,853,611)	(8,203,436)
			WYP	(4,335,815)	(4,935,326)	(5,133,627)	(5,362,431)	(5,596,074)
			WYU	(618,156)	(707,201)	(743,013)	(784,652)	(828,797)
		SERVICES - UNDERGROUND	CA	(6,394,525)	(4,916,475)	(5,219,933)	(5,538,411)	(5,869,470)
			IDU	(7,539,719)	(10,290,342)	(10,825,804)	(11,423,855)	(12,059,694)
			OR	(51,786,127)	(72,561,104)	(76,816,780)	(81,392,528)	(86,086,646)
			UT	(36,877,646)	(51,118,136)	(54,434,177)	(58,169,140)	(62,113,134)
			WA	(12,320,914)	(15,327,840)	(16,298,901)	(17,320,374)	(18,397,146)

PacifiCorp
Depreciation Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
			WYP	(10,918,012)	(11,156,968)	(11,915,090)	(12,754,720)	(13,626,228)
			WYU	(2,586,594)	(2,744,594)	(3,006,364)	(3,291,806)	(3,587,777)
108369 Total				**(199,279,040)**	**(254,126,733)**	**(267,552,723)**	**(282,351,298)**	**(297,734,883)**
108370	**370**	METERS	CA	(1,821,183)	(2,178,800)	(2,180,091)	(2,174,027)	(2,215,535)
			IDU	(6,761,012)	(9,560,839)	(9,664,783)	(9,788,138)	(10,002,503)
			OR	(33,973,257)	(32,281,834)	(32,837,179)	(33,586,922)	(34,188,681)
			UT	(26,207,015)	(34,550,060)	(36,542,508)	(38,673,742)	(40,711,201)
			WA	(2,265,977)	(3,162,160)	(3,593,417)	(4,043,115)	(4,533,207)
			WYP	(1,988,552)	(2,860,177)	(3,362,267)	(3,866,973)	(4,370,547)
			WYU	(690,044)	(919,700)	(982,027)	(1,055,600)	(1,125,642)
108370 Total				**(73,707,039)**	**(85,513,570)**	**(89,162,272)**	**(93,188,517)**	**(97,147,316)**
108371	**371**	INSTALL ON CUSTOMERS PREMISES	CA	(222,002)	(195,809)	(199,751)	(203,506)	(207,033)
			IDU	(118,089)	(140,785)	(140,507)	(140,850)	(140,828)
			OR	(2,573,263)	(2,036,513)	(2,056,682)	(2,083,842)	(2,106,886)
			UT	(3,378,963)	(3,439,248)	(3,410,266)	(3,398,517)	(3,380,339)
			WA	(285,960)	(352,070)	(354,103)	(357,523)	(360,160)
			WYP	(936,654)	(833,751)	(841,778)	(851,949)	(867,936)
			WYU	(152,148)	(130,920)	(134,046)	(137,448)	(141,656)
108371 Total				**(7,667,080)**	**(7,129,096)**	**(7,137,133)**	**(7,173,635)**	**(7,204,837)**
108373	**373**	STREET LIGHTING & SIGNAL SYSTEMS	CA	(590,309)	(537,640)	(547,716)	(559,953)	(575,037)
			IDU	(433,387)	(420,526)	(425,567)	(435,192)	(443,288)
			OR	(9,397,826)	(9,849,356)	(10,167,136)	(10,455,305)	(10,772,805)
			UT	(11,035,296)	(12,286,371)	(12,092,754)	(12,320,331)	(12,478,048)
			WA	(2,298,097)	(1,875,038)	(1,945,204)	(2,002,896)	(2,074,656)
			WYP	(2,752,665)	(3,100,276)	(3,191,695)	(3,290,518)	(3,389,378)
			WYU	(902,770)	(1,012,046)	(1,036,240)	(1,067,620)	(1,098,060)
108373 Total				**(27,410,351)**	**(29,081,252)**	**(29,406,311)**	**(30,131,816)**	**(30,831,272)**
108DP	**145**	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	(5,105)	384,724	539,343	49,712	35,458
			IDU	(33,589)	44,341	56,016	189,578	33,826
			OR	1,139,803	542,415	317,463	1,131,930	305,066
			UT	1,828,320	500,087	483,840	744,925	586,746
			WA	100,415	120,198	277,985	171,689	370,093
			WYU	220,316	270,329	185,366	151,769	259,919
108DP Total				**3,250,160**	**1,862,094**	**1,860,013**	**2,439,603**	**1,591,108**
108GP	**145**	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	0	0	0	3,094,421	79,172
		MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	429,672	968,024	373,579	0	2,455,064
		OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	0	0	0	33,674	0
			SO	10,000	0	(11,011)	0	0
	389	LAND RIGHTS	IDU	(2,966)	(4,207)	(4,237)	(4,289)	(4,362)
			SG	(490)	(595)	(607)	(631)	(612)
			UT	(21,252)	(26,255)	(27,605)	(29,505)	(29,259)
			WYP	(5,550)	(11,385)	(12,577)	(12,982)	(13,779)
			WYU	(2,517)	(5,113)	(5,604)	(5,749)	(6,070)
	390	STRUCTURES AND IMPROVEMENTS	CA	(609,901)	(556,207)	(595,974)	(645,441)	(689,429)
			CN	(1,950,324)	(1,974,404)	(2,059,878)	(2,193,094)	(2,153,037)
			IDU	(4,161,646)	(4,293,902)	(4,388,685)	(4,506,915)	(4,658,844)
			OR	(6,309,827)	(8,670,649)	(8,911,897)	(9,396,812)	(9,619,809)
			SE	(1,216)	(1,287)	(1,403)	(352,594)	(345,273)
			SG	(2,280,500)	(2,565,434)	(2,662,866)	(2,688,266)	(2,732,749)
			SO	(21,317,155)	(26,668,133)	(27,341,983)	(28,788,230)	(28,740,768)
			UT	(12,262,829)	(12,079,833)	(12,460,592)	(13,179,236)	(12,340,583)
			WA	(5,930,759)	(6,182,848)	(6,434,879)	(6,701,832)	(6,956,759)
			WYP	(1,311,102)	(1,359,107)	(1,438,969)	(1,415,309)	(1,465,617)
			WYU	(1,488,497)	(1,508,262)	(1,537,914)	(1,498,016)	(1,494,218)
	391	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(79,447)	(53,799)	(64,864)	(90,892)	(92,351)
			CN	(4,051,177)	(2,480,768)	(2,150,993)	(2,500,803)	(1,735,020)
			IDU	(280,390)	(260,495)	(286,889)	(348,340)	(264,589)
			OR	(542,842)	(498,592)	(720,097)	(968,500)	(1,080,941)
			SE	(6,741)	(16,698)	(23,346)	(81,913)	(76,229)
			SG	(943,598)	(971,204)	(866,556)	(1,007,215)	(1,158,979)
			SO	(21,907,656)	(21,995,709)	(23,511,648)	(21,597,720)	(17,969,827)
			UT	(1,140,341)	(670,800)	(841,852)	(1,157,236)	(1,020,075)
			WA	(328,639)	(380,551)	(385,846)	(286,867)	(160,561)
			WYP	(1,261,451)	(1,162,853)	(1,000,309)	(1,261,139)	(820,917)
			WYU	(37,224)	(30,022)	(46,061)	(66,410)	(45,972)
		OFFICE EQUIPMENT	CN	(2,519)	(3,320)	(4,122)	(4,103)	(4,805)
			IDU	(2,355)	(200)	(346)	(492)	(638)
			OR	(101,297)	(11,775)	(14,661)	(17,465)	(7,897)
			SG	(550,907)	(258,424)	(253,172)	(123,415)	(63,089)
			SO	(236,609)	(121,610)	(159,713)	(164,971)	(200,850)
			UT	(79,394)	(17,073)	(19,638)	0	(210)
			WA	(21,346)	0	0	0	0
			WYP	(1,467)	(1,963)	(1,251)	(1,609)	(1,184)
			WYU	(8,800)	0	0	0	0
		OFFICE FURNITURE	CA	(58,155)	(55,688)	(61,199)	(65,544)	(70,446)
			CN	(1,754,069)	(1,884,123)	(2,015,024)	(2,146,339)	(2,273,308)
			IDU	(30,269)	(32,984)	(34,324)	(34,764)	(37,779)
			OR	(647,647)	(686,070)	(744,269)	(794,583)	(869,277)
			SE	0	0	0	(3,113)	(2,557)
			SG	(987,051)	(1,009,348)	(1,020,452)	(1,003,354)	(848,772)
			SO	(13,723,026)	(14,092,540)	(14,437,204)	(15,251,941)	(15,879,561)
			UT	(189,823)	(200,359)	(207,967)	(228,091)	(242,547)
			WA	(345,456)	(372,387)	(401,809)	(29,390)	(32,123)

PacifiCorp
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FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
			WYP	(223,120)	(227,896)	(235,195)	(239,160)	(262,391)
			WYU	(9,787)	(10,965)	(12,237)	(8,442)	(8,989)
	392	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(301,008)	(340,856)	(377,449)	(416,776)	(430,301)
			IDU	(935,035)	(1,106,080)	(1,171,211)	(1,179,054)	(1,209,400)
			OR	(3,483,076)	(5,524,299)	(4,437,636)	(4,641,834)	(5,429,406)
			SE	(126,898)	(147,369)	(152,567)	(154,711)	(158,176)
			SG	(2,288,359)	(2,184,005)	(2,888,743)	(2,836,052)	(2,819,432)
			SO	(252,291)	(312,347)	(345,914)	(827,059)	(967,455)
			UT	(5,944,427)	(7,208,940)	(7,496,873)	(7,581,094)	(7,222,398)
			WA	(1,230,864)	(96,845)	(1,350,161)	(1,470,298)	(1,552,770)
			WYP	(1,167,556)	(1,232,076)	(1,471,262)	(1,365,354)	(1,398,344)
			WYU	(245,433)	(270,478)	(293,870)	(276,539)	(297,377)
		"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(215,549)	(200,103)	(218,864)	(267,459)	(285,752)
			IDU	(807,624)	(825,707)	(855,497)	(854,391)	(806,450)
			OR	(2,730,293)	(249,941)	(2,912,284)	(2,846,267)	(3,317,924)
			SE	(89,446)	(111,068)	(120,029)	(129,131)	(98,828)
			SG	(3,629,063)	(3,489,201)	(4,322,793)	(4,473,749)	(4,540,617)
			SO	(573,401)	(722,325)	(791,023)	(1,052,637)	(1,128,232)
			UT	(4,304,045)	(4,602,183)	(4,685,476)	(4,645,106)	(4,557,445)
			WA	(438,826)	(27,671)	(506,042)	(514,858)	(565,405)
			WYP	(667,455)	(736,205)	(791,841)	(646,926)	(661,782)
			WYU	(173,962)	(213,606)	(276,100)	(267,271)	(260,759)
		"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(25,595)	(25,273)	(28,756)	(32,583)	(36,244)
			IDU	(27,584)	(31,064)	(35,205)	(40,823)	(44,257)
			OR	(103,000)	(12,440)	(125,272)	(132,283)	(157,628)
			SE	0	0	0	0	(4,285)
			SG	(124,613)	(134,578)	(169,102)	(191,508)	(227,112)
			SO	(16,615)	(16,812)	(17,332)	(25,158)	(26,977)
			UT	(100,514)	(116,197)	(131,687)	(136,548)	(137,211)
			WA	(20,884)	(1,323)	(25,706)	(28,186)	(30,713)
			WYP	(43,040)	(58,298)	(67,994)	(70,872)	(81,114)
			WYU	(5,718)	(7,929)	(9,143)	(9,088)	(9,393)
		1/4 TON MINI-PICKUPS AND VANS	CA	(41,290)	(44,904)	(29,382)	(30,616)	(31,956)
			IDU	(188,782)	(192,153)	(210,536)	(189,327)	(177,745)
			OR	(850,697)	(69,196)	(890,441)	(834,652)	(959,298)
			SE	0	0	0	(73,789)	(75,668)
			SG	(277,464)	(280,943)	(328,219)	(322,291)	(333,051)
			SO	(637,605)	(568,304)	(670,165)	(703,103)	(676,069)
			UT	(1,349,877)	(1,546,012)	(1,600,365)	(1,551,144)	(1,462,871)
			WA	(166,287)	(8,234)	(159,543)	(187,032)	(187,568)
			WYP	(192,406)	(263,392)	(284,146)	(221,097)	(229,380)
			WYU	(10,104)	(13,793)	(15,727)	0	0
		DUMP TRUCKS	OR	(45,411)	(60,312)	(49,904)	(51,942)	(56,334)
			SE	(2,452)	(2,817)	(2,889)	(2,931)	(2,971)
			SG	(1,461,541)	(1,595,784)	(1,799,429)	(1,766,282)	(1,836,635)
			SO	0	0	0	0	(25,152)
			UT	(78,757)	(90,841)	(93,491)	(95,140)	(96,782)
		MID AND FULL SIZE AUTOMOBILES	IDU	(10,651)	0	0	0	0
			OR	(125,119)	(8,581)	(89,803)	(13,683)	(18,988)
			SG	(31,374)	(43,673)	(40,153)	(39,416)	(39,219)
			SO	(144,010)	(104,868)	(117,784)	(119,461)	(67,948)
			UT	(157,257)	(160,342)	(170,832)	(141,376)	(123,390)
			WA	(23,572)	(6,904)	(19,846)	(23,186)	(26,581)
			WYP	(26,461)	(35,355)	(39,618)	(26,433)	(39,927)
		OVER-THE-ROAD SEMI-TRACTORS	OR	(93,258)	(128,421)	(116,791)	(129,093)	(147,943)
			SG	(195,030)	(212,092)	(226,690)	(225,395)	(228,652)
			SO	(178,349)	(212,033)	(165,870)	(173,331)	(210,982)
			UT	(452,961)	(546,009)	(578,448)	(538,474)	(586,096)
			WA	(112,441)	(4,305)	(115,585)	(121,454)	(127,825)
			WYP	(43,917)	(43,018)	(47,500)	(45,624)	(45,916)
		TRAILERS	CA	(129,466)	(114,823)	(126,013)	(139,178)	(153,557)
			IDU	(256,665)	(305,780)	(316,822)	(330,244)	(339,511)
			OR	(692,346)	(1,028,443)	(853,706)	(913,230)	(1,028,957)
			SE	(16,978)	(15,507)	(15,833)	(18,238)	(18,392)
			SG	(689,391)	(754,638)	(777,303)	(794,756)	(813,303)
			SO	(241,210)	(184,007)	(193,301)	(250,735)	(464,103)
			UT	(1,580,921)	(1,625,447)	(1,732,165)	(1,743,637)	(1,549,905)
			WA	(160,767)	(327,810)	(208,551)	(222,766)	(241,943)
			WYP	(729,862)	(743,701)	(832,788)	(830,133)	(857,222)
			WYU	(140,340)	(145,203)	(164,163)	(162,390)	(170,222)
		TRANSPORTATION EQUIPMENT	SO	(591,121)	(684,833)	(762,061)	(839,290)	(916,518)
	393	STORES EQUIPMENT	CA	(112,298)	(111,575)	(117,509)	(125,589)	(110,810)
			IDU	(159,775)	(158,614)	(175,071)	(191,529)	(208,736)
			OR	(1,413,320)	(1,447,063)	(1,426,088)	(1,516,824)	(1,487,622)
			SG	(1,854,473)	(1,936,998)	(2,161,050)	(2,391,620)	(2,563,447)
			SO	(219,205)	(92,161)	(99,737)	(107,492)	(115,252)
			UT	(1,702,527)	(1,859,972)	(2,022,802)	(2,130,675)	(1,999,481)
			WA	(281,083)	(312,068)	(330,386)	(359,721)	(389,529)
			WYP	(616,117)	(488,217)	(487,539)	(456,827)	(478,954)
			WYU	(33,920)	(15,655)	(15,884)	(16,938)	(17,992)
	394	"TLS, SHOP, GAR EQUIPMENT"	CA	(397,636)	(377,653)	(366,941)	(377,760)	(381,107)
			IDU	(705,159)	(765,241)	(827,082)	(874,956)	(932,402)
			OR	(4,985,810)	(4,963,401)	(5,138,473)	(5,216,450)	(5,300,611)

PacifiCorp
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FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
			SE	(4,242)	(4,550)	(4,859)	(91,506)	(90,858)
			SG	(11,710,467)	(12,381,578)	(12,911,354)	(13,158,960)	(12,792,935)
			SO	(2,389,594)	(2,537,041)	(2,636,731)	(2,854,874)	(2,909,915)
			UT	(5,520,121)	(5,867,766)	(6,202,465)	(6,536,220)	(6,478,306)
			WA	(1,434,134)	(1,509,933)	(1,576,966)	(1,591,512)	(1,550,873)
			WYP	(1,972,734)	(2,006,967)	(2,030,721)	(1,867,445)	(1,871,531)
			WYU	(258,703)	(277,899)	(292,095)	(290,939)	(281,797)
	395	LABORATORY EQUIPMENT	CA	(284,370)	(245,129)	(208,319)	(149,253)	(142,085)
			IDU	(602,876)	(669,898)	(679,915)	(736,722)	(708,130)
			OR	(4,709,492)	(4,356,015)	(3,421,835)	(3,144,258)	(3,262,328)
			SE	0	0	0	(442,945)	(444,673)
			SG	(3,241,911)	(3,228,871)	(3,100,561)	(3,241,567)	(3,284,211)
			SO	(2,557,263)	(2,241,304)	(2,153,209)	(2,194,830)	(2,399,519)
			UT	(3,447,911)	(3,543,752)	(3,708,374)	(3,645,250)	(3,607,672)
			WA	(813,937)	(841,802)	(780,995)	(719,781)	(655,556)
			WYP	(1,384,366)	(1,197,609)	(1,124,483)	(1,045,951)	(980,500)
			WYU	(437,073)	(358,739)	(319,252)	(188,399)	(190,244)
	396	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(376,212)	(441,148)	(499,015)	(558,350)	(617,867)
			IDU	(448,467)	(551,504)	(622,174)	(631,416)	(643,838)
			OR	(2,696,905)	(4,007,204)	(3,320,314)	(3,634,519)	(4,193,631)
			SG	(401,088)	(450,688)	(477,389)	(506,073)	(533,552)
			SO	0	(154,029)	(137,601)	(455,613)	(586,900)
			UT	(3,856,216)	(4,331,823)	(4,639,327)	(4,520,655)	(4,440,245)
			WA	(975,642)	(2,104,535)	(1,368,730)	(1,498,465)	(1,577,157)
			WYP	(655,017)	(764,152)	(839,326)	(851,201)	(903,842)
			WYU	(246,592)	(278,829)	(328,935)	(333,582)	(258,207)
		AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(491,583)	(507,579)	(618,512)	(728,422)	(834,052)
			IDU	(889,691)	(891,379)	(1,115,994)	(938,330)	(1,090,490)
			OR	(2,393,423)	(3,622,850)	(3,317,717)	(3,419,755)	(4,137,592)
			SG	(281,445)	(360,024)	(316,052)	(207,225)	(289,811)
			SO	(65,088)	0	(156,891)	(652,926)	(757,556)
			UT	(2,927,691)	(3,319,948)	(3,680,724)	(4,262,221)	(4,258,172)
			WA	(714,899)	(1,581,545)	(1,051,590)	(1,203,120)	(1,277,428)
			WYP	(1,129,615)	(1,436,867)	(1,653,910)	(1,666,451)	(1,660,633)
			WYU	(238,722)	(288,876)	(386,733)	(230,561)	(266,559)
		CRANES	OR	(92,003)	(139,665)	(123,777)	(135,874)	(153,731)
			SG	(1,277,457)	(1,399,967)	(1,433,516)	(1,454,557)	(1,499,917)
			UT	(1,067)	(1,159)	(1,235)	(1,295)	(1,352)
		HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(116,238)	(198,602)	(190,437)	(220,438)	(259,082)
			SE	(21,953)	(23,680)	(24,256)	0	0
			SG	(6,839,500)	(7,643,387)	(8,502,988)	(7,741,408)	(7,896,569)
			SO	(447,652)	(480,971)	(480,910)	(487,299)	(493,768)
			UT	(571,678)	(568,413)	(620,564)	(503,488)	(541,103)
			WYP	(91,113)	(82,417)	(99,286)	(94,379)	(94,033)
		SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOV	CA	(140,067)	(123,158)	(143,690)	(165,045)	(186,209)
			IDU	(243,409)	(284,622)	(304,456)	(320,581)	(314,098)
			OR	(495,744)	(750,048)	(645,729)	(667,879)	(738,368)
			SE	(6,823)	(7,347)	(7,493)	(180,135)	(176,175)
			SG	(2,087,639)	(2,361,621)	(2,339,847)	(2,319,833)	(2,372,860)
			SO	(125,864)	(147,166)	(181,750)	(172,660)	(343,285)
			UT	(1,311,855)	(1,493,510)	(1,667,907)	(1,644,397)	(1,645,374)
			WA	(364,138)	(629,655)	(399,056)	(428,986)	(461,718)
			WYP	(261,496)	(289,979)	(336,420)	(339,706)	(340,347)
			WYU	(215,548)	(214,348)	(239,146)	(198,428)	(202,049)
		THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(327,684)	(314,197)	(340,911)	(370,914)	(402,229)
			IDU	(463,328)	(543,997)	(576,061)	(586,364)	(551,906)
			OR	(2,609,278)	(3,782,524)	(3,209,679)	(3,107,945)	(3,539,017)
			SG	(61,422)	(83,950)	(64,649)	(67,938)	(74,353)
			SO	(159,076)	(115,024)	(87,405)	(405,726)	(1,189,496)
			UT	(4,370,553)	(4,868,431)	(5,362,783)	(5,494,641)	(4,920,811)
			WA	(716,354)	(1,469,408)	(919,499)	(877,885)	(963,630)
			WYP	(816,159)	(903,771)	(1,057,810)	(1,058,860)	(1,123,891)
			WYU	(122,490)	(148,605)	(177,590)	(181,804)	(192,805)
		TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(85,549)	(77,314)	(81,152)	(85,913)	(91,259)
			IDU	(51,432)	(59,286)	(62,093)	(64,246)	(64,726)
			OR	(278,169)	(396,713)	(259,638)	(296,011)	(335,587)
			SG	(65,528)	(69,997)	(72,567)	(74,284)	(75,933)
			SO	0	(144,461)	0	0	(116,166)
			UT	(833,109)	(676,688)	(462,424)	(252,937)	(264,376)
			WYP	(73,894)	(73,990)	(81,997)	(79,003)	0
			WYU	(79,544)	(78,690)	(86,964)	(83,665)	(84,300)
	397	COMMUNICATION EQUIPMENT	CA	(1,015,225)	(1,197,627)	(1,426,690)	(1,652,495)	(1,879,364)
			CN	(696,904)	(808,881)	(952,553)	(1,108,512)	(1,268,268)
			IDU	(1,535,734)	(1,899,821)	(2,357,417)	(2,786,628)	(3,232,770)
			OR	(16,364,657)	(18,966,553)	(21,358,651)	(23,828,671)	(26,353,128)
			SE	(31,555)	(39,531)	(44,762)	(73,360)	(84,331)
			SG	(32,530,437)	(36,755,774)	(43,094,106)	(49,918,168)	(54,734,320)
			SO	(17,359,732)	(20,249,866)	(23,610,332)	(27,104,727)	(30,818,723)
			UT	(11,038,985)	(13,121,530)	(15,347,419)	(17,846,360)	(20,304,102)
			WA	(5,304,327)	(5,257,092)	(4,990,942)	(5,238,429)	(5,533,612)
			WYP	(7,218,959)	(8,969,675)	(10,079,092)	(11,172,867)	(8,310,554)
			WYU	(1,192,698)	(1,312,178)	(1,527,362)	(1,744,461)	(1,680,815)
		MOBILE RADIO EQUIPMENT	CA	(33,732)	(61,785)	(81,628)	(109,462)	(137,165)

PacifiCorp
Depreciation Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
			IDU	(82,256)	(113,503)	(146,051)	(179,378)	(168,768)
			OR	(527,417)	(712,248)	(896,175)	(1,143,196)	(1,302,887)
			SE	(8,210)	(15,807)	(23,404)	(31,001)	(38,598)
			SG	(476,241)	(823,340)	(1,167,221)	(1,525,523)	(1,865,080)
			SO	(142,013)	(188,720)	(201,572)	(247,961)	(294,349)
			UT	(890,071)	(834,850)	(995,387)	(1,212,683)	(1,243,782)
			WA	(251,440)	(268,012)	(233,238)	(288,329)	(294,535)
			WYP	(253,234)	(312,536)	(344,088)	(419,173)	(419,810)
			WYU	(47,967)	(22,874)	(32,302)	(41,729)	(51,156)
	398	MISCELLANEOUS EQUIPMENT	CA	(15,732)	(15,364)	(13,364)	(15,852)	(18,340)
			CN	(140,428)	(152,240)	(164,052)	(175,863)	(187,675)
			IDU	(27,042)	(29,940)	(31,768)	(34,963)	(38,814)
			OR	(284,023)	(316,032)	(335,966)	(384,744)	(438,184)
			SE	(1,527)	(449)	(477)	(2,645)	(2,871)
			SG	(841,053)	(852,044)	(872,599)	(929,786)	(1,049,210)
			SO	(1,687,589)	(1,607,345)	(1,361,915)	(1,405,687)	(1,509,729)
			UT	(195,253)	(227,716)	(261,898)	(306,716)	(355,083)
			WA	(65,380)	(66,669)	(58,814)	(62,166)	(70,531)
			WYP	(107,634)	(110,311)	(113,204)	(86,572)	(93,896)
			WYU	(10,954)	(12,328)	(12,176)	(13,559)	(12,710)
108GP Total				**(347,209,809)**	**(379,485,361)**	**(408,599,778)**	**(431,980,973)**	**(446,248,876)**
108HP	**145**	Accum Depr - Hydro - ID Klamath Adj	OTHER	0	68,745	206,336	359,943	528,831
		Accum Depr - Hydro - WY Klamath Adj	OTHER	0	174,965	528,750	908,153	1,297,193
		ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	3,604,747	2,450,570	1,308,449	(395,675)	(1,844,552)
			SG-U	(1,624,494)	(2,146,168)	(1,838,964)	(1,531,760)	(1,224,556)
	330	FLOOD RIGHTS	SG-P	(168,189)	(160,772)	(177,570)	(194,983)	(213,045)
			SG-U	(82,716)	(51,771)	(54,727)	(59,611)	(64,572)
		LAND RIGHTS	SG-P	(4,771,381)	(3,565,127)	(3,555,778)	(3,701,463)	(3,857,529)
			SG-U	(31,603)	(26,193)	(30,504)	(34,703)	(43,578)
		LAND RIGHTS - FISH/WILDLIFE	SG-P	(203,663)	(154,337)	(154,655)	(152,291)	(156,880)
		WATER RIGHTS	SG-U	(115,304)	(99,291)	(102,120)	(105,208)	(107,976)
	331	STRUCTURES AND IMPROVE	SG-P	(3,031)	(311,901)	(13,647)	(33,626)	(14,377)
			SG-U	(4,718,074)	(4,322,927)	(4,587,344)	(4,704,822)	(4,989,505)
		STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(9,405,025)	(12,270,518)	(15,396,620)	(18,190,841)	(21,699,303)
			SG-U	(39,914)	(35,575)	(71,152)	(99,688)	(124,174)
		STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(20,914,608)	(22,893,098)	(24,636,551)	(26,426,098)	(28,520,833)
			SG-U	(856,310)	(986,379)	(1,160,155)	(1,334,099)	(1,529,676)
		STRUCTURES AND IMPROVE-RECREATION	SG-P	(4,587,419)	(4,889,844)	(5,212,702)	(5,461,459)	(5,904,367)
			SG-U	(871,307)	(767,438)	(841,807)	(951,279)	(1,067,454)
	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,079,254)	(1,146,960)	(1,217,585)	(1,294,684)	(1,389,126)
			SG-U	(15,989,047)	(14,294,423)	(14,953,432)	(15,643,078)	(16,445,754)
		"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(3,135,518)	(3,704,171)	(4,543,470)	(5,056,958)	(5,771,367)
			SG-U	(136,547)	(150,773)	(164,798)	(178,997)	(193,212)
		"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(123,095,709)	(127,361,724)	(136,295,166)	(146,771,963)	(157,729,189)
			SG-U	(10,423,590)	(13,072,136)	(15,204,258)	(18,004,374)	(20,955,537)
		"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(55,983)	(69,308)	(70,527)	(72,247)	(73,090)
			SG-U	(26,271)	(30,022)	(32,734)	(36,731)	(40,942)
	333	"WATER WHEELS, TURB & GENERATORS"	SG-P	(34,810,809)	(37,031,325)	(39,334,982)	(42,263,261)	(45,651,404)
			SG-U	(10,360,610)	(13,006,705)	(14,691,746)	(16,528,968)	(18,526,976)
	334	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(1,806,003)	(2,145,765)	(2,235,959)	(2,317,206)	(2,481,894)
			SG-U	(7,845)	(7,395)	(3,338)	(4,705)	(6,355)
		ACCESSORY ELECTRIC EQUIPMENT	SG-P	(14,282,782)	(18,057,746)	(20,610,483)	(22,693,154)	(25,789,317)
			SG-U	(3,885,962)	(4,427,486)	(4,895,600)	(5,442,571)	(6,029,362)
	335	MISC POWER PLANT EQUIP	SG-U	(104,959)	(97,166)	(103,447)	(106,936)	(113,905)
		MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,106,150)	(1,116,029)	(1,162,770)	(1,226,874)	(1,293,232)
		MISC POWER PLANT EQUIP - RECREATION	SG-P	(3,001)	(1,445)	(1,422)	(1,484)	0
	336	"ROADS, RAILROADS & BRIDGES"	SG-P	(6,056,084)	(5,754,582)	(6,328,834)	(6,887,268)	(7,535,229)
			SG-U	(810,087)	(701,337)	(764,268)	(827,914)	(907,702)
108HP Total				**(271,964,502)**	**(292,163,557)**	**(318,405,578)**	**(347,468,879)**	**(380,469,947)**
108MP	**145**	MINING ASSETS - ACCUM DEPR - NON-REC	SE	0	0	6,679,700	0	0
	399	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	(26,140,127)	(26,331,481)	(857,253)	0	0
		COMPUTERS - MAINFRAME	SE	(298,912)	(293,183)	(181,515)	0	0
		HEAVY CONSTRUCTION EQUIPMENT	SE	(3,325,292)	(4,242,758)	(165,370)	0	0
		LAND RIGHTS	SE	(39,748,814)	(41,104,996)	0	0	0
		LONGWALL EQUIPMENT	SE	(1,989,023)	(2,652,166)	0	0	0
		LONGWALL SHIELDS	SE	(5,908,822)	(7,823,516)	0	0	0
		MAINLINE EXTENSION	SE	(10,072,443)	(11,822,773)	0	0	0
		MINE DEVELOPMENT AND ROAD EXTENSION	SE	(30,273,146)	(31,580,211)	0	0	0
		MISCELLANEOUS GENERAL EQUIPMENT	SE	(1,086,476)	(1,481,351)	(820,116)	0	0
		SECTION EXTENSION	SE	(2,206,757)	(2,829,222)	0	0	0
		SURFACE - ELECTRIC POWER FACILITIES	SE	(1,811,695)	(2,046,897)	0	0	0
		SURFACE - PLANT EQUIPMENT	SE	(7,899,987)	(7,488,536)	0	0	0
		UNDERGROUND - COAL MINE EQUIPMENT	SE	(35,432,215)	(39,589,350)	0	0	0
		VEHICLES	SE	(736,081)	(833,894)	(459,980)	0	0
108MP Total				**(166,929,789)**	**(180,120,332)**	**4,195,467**	**0**	**0**
108OP	**340**	WATER RIGHTS - OTHER PRODUCTION	SG	(351)	(351)	(351)	(351)	(351)
	341	STRUCTURES & IMPROVEMENTS	SG	(31,520,920)	(34,032,244)	(39,750,904)	(41,407,380)	(48,128,114)
	342	"FUEL HOLDERS,PRODUCERS, ACCES'	SG	(2,075,710)	(2,160,650)	(2,623,939)	(2,694,496)	(3,074,257)
	343	PRIME MOVERS	SG	(479,865,326)	(566,285,475)	(629,605,676)	(678,034,282)	(759,886,729)
	344	GENERATORS	SG	(71,720,816)	(71,769,986)	(79,836,347)	(82,311,065)	(96,141,384)
	345	ACCESSORY ELECTRIC EQUIPMENT	SG	(46,287,217)	(50,315,709)	(56,095,145)	(58,659,817)	(67,721,663)
	346	MISCELLANEOUS PWR PLANT EQUIP	SG	(2,135,766)	(2,222,199)	(2,432,587)	(2,467,598)	(2,919,380)
108OP Total				**(633,606,106)**	**(726,786,615)**	**(810,344,949)**	**(865,574,989)**	**(977,871,878)**

PacifiCorp
Depreciation Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
108SP	**145**	A/D - Retired Plant-Decommissioning	SG	0	0	0	0	(675,530)
		PRODUCTION PLANT-ACCUM DEPRECIATION	SG	4,388,348	8,538,527	14,960,013	4,657,216	9,213,834
	288	Reg Liab Contra - Carbon Decomm - ID	IDU	0	0	1,247,697	1,247,697	1,247,697
		Reg Liab Contra - Carbon Decomm - UT	UT	0	0	9,025,509	9,025,509	9,025,509
		Reg Liab Contra - Carbon Decomm - WY	WYP	0	0	2,943,743	2,408,517	1,873,291
	310	LAND RIGHTS	SG	(26,797,384)	(25,920,657)	(26,649,704)	(27,193,044)	(27,976,424)
		WATER RIGHTS	SG	(15,156,069)	(15,156,069)	(15,156,069)	(15,156,069)	(14,473,059)
	311	STRUCTURES AND IMPROVEMENTS	SG	(467,783,733)	(448,693,983)	(478,527,679)	(474,049,006)	(500,061,959)
	312	BOILER PLANT EQUIPMENT	SG	(1,398,330,052)	(1,538,296,707)	(1,669,393,217)	(1,671,070,166)	(1,758,917,363)
	314	TURBOGENERATOR UNITS	SG	(379,794,601)	(402,111,999)	(435,340,405)	(389,991,867)	(405,281,965)
	315	ACCESSORY ELECTRIC EQUIPMENT	SG	(199,609,226)	(201,708,134)	(215,945,068)	(214,331,800)	(223,763,673)
		ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(33,708)	(32,624)	(33,924)	(34,817)	(35,105)
	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(13,899,927)	(14,900,208)	(16,236,525)	(16,121,409)	(16,749,656)
108SP Total				**(2,497,016,352)**	**(2,638,281,854)**	**(2,829,105,630)**	**(2,790,609,241)**	**(2,926,574,404)**
108TP	**145**	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	3,450,821	1,643,954	3,650,887	10,193,238	1,814,667
	350	LAND RIGHTS	SG	(31,880,170)	(35,249,489)	(37,677,497)	(40,207,459)	(42,957,435)
	352	STRUCTURES & IMPROVEMENTS	SG	(22,781,565)	(30,686,467)	(33,645,909)	(37,020,098)	(41,129,598)
	353	STATION EQUIPMENT	SG	(287,034,568)	(330,199,349)	(348,723,861)	(369,801,451)	(399,911,640)
		STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(25,524,725)	(29,074,244)	(30,894,429)	(32,616,222)	(34,720,451)
		STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(8,470,888)	(4,535,296)	(4,782,435)	(5,003,098)	(5,110,568)
	354	TOWERS AND FIXTURES	SG	(228,499,791)	(266,291,783)	(284,996,620)	(305,149,784)	(314,827,724)
	355	POLES AND FIXTURES	SG	(290,987,491)	(279,093,588)	(291,341,720)	(308,566,693)	(326,240,085)
	356	OVERHEAD CONDUCTORS & DEVICES	SG	(427,855,163)	(415,701,238)	(433,378,651)	(454,654,584)	(469,816,313)
	357	UNDERGROUND CONDUIT	SG	(673,599)	(805,380)	(851,330)	(895,296)	(946,016)
	358	UNDERGROUND CONDUCTORS & DEVICES	SG	(1,603,060)	(2,009,717)	(2,117,793)	(2,221,181)	(2,341,056)
	359	ROADS AND TRAILS	SG	(3,683,104)	(4,258,929)	(4,406,216)	(4,546,818)	(4,722,459)
108TP Total				**(1,325,543,302)**	**(1,396,261,526)**	**(1,469,165,575)**	**(1,550,489,447)**	**(1,640,908,679)**
Grand Total				**(7,572,026,446)**	**(8,047,975,135)**	**(8,356,948,207)**	**(8,616,145,537)**	**(9,104,270,992)**

A18. AMORTIZATION RESERVE

PacifiCorp
Amortization Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
111GP	**390**	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(339,675)	(430,638)	(524,177)	(617,082)	(694,388)
			CN	(3,312,461)	(2,963,126)	0	0	0
			IDU	(52,660)	(133,136)	(227,552)	(321,969)	(333,771)
			OR	(3,930,965)	(4,235,475)	(4,589,336)	(4,846,286)	(5,114,699)
			SO	(12,851,056)	(5,252,472)	(5,776,031)	(5,163,881)	(3,302,226)
			UT	(13,576)	(14,304)	(15,032)	(15,760)	(16,488)
			WA	(1,249,071)	(1,321,553)	(1,389,766)	(1,451,224)	(1,529,665)
			WYP	(4,484,048)	(4,580,924)	(4,592,947)	(4,644,244)	(4,708,269)
			WYU	(39,663)	(40,296)	(40,929)	(41,562)	0
111GP Total				**(26,273,176)**	**(18,971,924)**	**(17,155,770)**	**(17,102,007)**	**(15,699,506)**
111HP	**331**	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(747,898)	(1,022,151)	(1,296,878)	(1,593,229)	(1,897,775)
111HP Total				**(747,898)**	**(1,022,151)**	**(1,296,878)**	**(1,593,229)**	**(1,897,775)**
111IP	**302**	FRANCHISES AND CONSENTS	IDU	(805,403)	(825,534)	(845,665)	(865,795)	(885,926)
			SG	(2,717,030)	(3,309,080)	(3,902,212)	(4,495,345)	(5,088,478)
			SG-P	(32,447,022)	(39,697,063)	(62,153,971)	(72,990,681)	(83,827,391)
			SG-U	(4,526,557)	(4,849,746)	(5,172,070)	(5,494,691)	(5,817,313)
			UT	0	0	16,023,409	19,625,160	23,226,911
	303	2002 GRID NET POWER COST MODELING	SO	(8,932,562)	(8,932,562)	(8,932,562)	(8,932,562)	(8,936,397)
		ACD–Call Center Automated Call Distribut	CN	0	0	(772,141)	(1,586,766)	(2,401,304)
		ARCFM SOFTWARE	SO	0	0	(32,577)	(808,747)	(1,609,521)
		AUTOMATE POLE CARD SYSTEM	SO	(4,409,693)	(4,409,693)	(4,409,693)	(4,409,693)	(4,409,693)
		BEAR RIVER-SETTLEMENT AGREEMENT	SG	(27,506)	(32,800)	(38,036)	(43,216)	(48,395)
			SG-U	(3,568)	(4,605)	(5,643)	(6,680)	(7,718)
		C&T - ENERGY TRADING SYSTEM	SO	(5,136,359)	(6,815,014)	(8,495,463)	(10,217,375)	(11,970,877)
		C&T OFFICIAL RECORD INFO SYSTEM	SO	(1,586,188)	(1,586,188)	(1,586,188)	(1,586,188)	(1,586,188)
		CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(3,814,207)	(4,813,879)	(5,462,018)	(6,534,047)	(7,599,951)
		CUSTOMER SERVICE SYSTEM	CN	(101,534,934)	(102,742,326)	(104,158,691)	(105,882,271)	(107,993,864)
		DISTRIBUTION AUTOMATION PILOT	SO	(12,872,839)	(13,072,239)	(13,144,200)	(13,278,911)	(13,416,429)
		DISTRIBUTION INTANGIBLES	WYP	(7,385)	(11,559)	(15,418)	(18,962)	(22,506)
		DSM REPORTING & TRACKING SOFTWARE	SO	(866,626)	(1,111,618)	(1,223,906)	0	0
		DWHS - DATA WAREHOUSE	SO	(1,158,075)	(1,158,075)	(1,158,075)	(1,158,075)	(1,158,075)
		ENTERPRISE DATA WAREHOUSE	SO	(5,784,889)	(5,876,804)	(5,876,804)	(5,876,804)	(5,876,804)
		ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660,099)	(1,660,099)	(1,660,099)	(1,660,099)	(1,660,099)
		FACILITY INSPECTION REPORTING SYSTEM	SO	(1,798,213)	(1,871,243)	(1,904,715)	(1,904,715)	(1,905,677)
		FIELDNET PRO METER READING SYST -HRP REP	SO	(2,907,760)	(2,907,760)	(2,907,760)	(2,907,760)	(2,907,760)
		FUEL MGMT SYSTEM	SO	(3,292,541)	(3,292,541)	(3,292,541)	(3,292,541)	(3,292,541)
		GTX VERSION 7 SOFTWARE	CN	(2,701,035)	(2,806,073)	(2,920,843)	(3,041,597)	(3,418,336)
		HPOV - HP Openview Software	SO	(2,154,281)	0	0	0	0
		HYDRO PLANT INTANGIBLES	SG	(560,232)	(615,720)	(714,934)	(46,062)	(180,117)
			SG-P	0	(12,897)	(27,636)	(42,383)	(57,122)
		IDAHO TRANSMISSION CUSTOMER-OWNED ASSE	SG	(732,695)	(1,005,946)	(1,357,498)	(1,713,295)	(2,069,867)
		IEE - Itron Enterprise Addition	CN	0	0	0	0	(276,602)
		IMPROVEMENTS TO PLANT OWNED BY JAMES RI	SG	(12,136,144)	(12,842,842)	(13,549,539)	0	0
		INTANGIBLE PLANT	OR	(48,913)	(59,121)	(68,648)	(77,495)	(86,342)
			SG	(7,224,797)	(7,974,417)	(9,122,184)	(10,519,899)	(11,899,544)
		ITRON METER READING SOFTWARE	CN	(2,664,760)	(2,784,871)	(3,356,587)	(4,286,803)	(5,092,260)
		MID OFFICE IMPROVEMENT PROJECT	SO	(9,594,307)	(9,601,136)	(9,673,126)	(9,782,969)	(10,007,756)
		MISC - MISCELLANEOUS	CN	(21,883)	(34,479)	(48,623)	(62,236)	(14,667)
			IDU	(1,251)	(2,286)	(3,321)	(4,356)	(130)
			OR	(8,734)	(11,064)	(11,075)	(15,435)	(19,838)
			SE	(110,882)	(140,262)	(189,215)	(236,387)	(10,483)
			SG	(15,259,755)	(13,853,655)	(11,555,658)	(14,158,686)	(14,402,363)
			SO	(848,999)	(669,123)	(189,226)	(241,350)	(140,985)
			UT	(48,417)	(2,256)	(3,287)	(5,373)	(4,660)
			WYP	(226,499)	(294,823)	(1,033)	0	0
		MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(353,997)	(407,538)	(461,079)	(514,620)	(568,161)
		MONARCH EMS/SCADA	SO	0	0	0	(568,549)	(3,469,083)
		NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(58,381)	(73,533)	(90,804)	(114,624)	(138,740)
		OATI-OASIS INTERFACE	SO	(164,296)	(396,244)	(628,192)	(885,734)	(1,159,641)
		OPERATIONS MAPPING SYSTEM	SO	(10,365,441)	(10,373,980)	(10,382,519)	(10,386,433)	(10,386,433)
		OUTAGE CALL HANDLING INTEGRATION	CN	(1,980,901)	(1,980,901)	(1,980,901)	(1,980,901)	0
		P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(4,292,337)	(4,518,445)	(4,640,920)	(4,666,274)	(4,716,108)
		POLE ATTACHMENT MGMT SYSTEM	SO	(1,892,437)	(1,892,437)	(1,892,437)	(1,892,437)	(1,892,437)
		RANGER EMS/SCADA SYSTEM	SG	(87,387)	(115,945)	(140,933)	0	0
			SO	(27,868,500)	(32,963,457)	(37,614,438)	0	0
			WYP	(284,724)	(379,566)	(462,554)	0	0
		RECORD CENTER MGMT SOFTWARE	SO	(285,734)	(287,829)	(289,924)	(290,884)	(290,884)
		REGIONAL CONST MGMT SYS	SO	(10,830,623)	(10,873,397)	(10,916,172)	(10,935,777)	(10,935,777)
		RILDA CANYON ROAD IMPROVEMENTS	SE	(1,993,879)	(2,252,385)	0	0	0
		RMT TRADE SYSTEM	SO	0	0	0	(88,588)	(267,176)
		ROUGE RIVER HYDRO INTANGIBLES	SG	(46,451)	(54,843)	(63,738)	(72,632)	(81,527)
		SAP	SO	(134,201,738)	(140,310,843)	(143,142,852)	(145,418,754)	(147,774,056)
		SECID - CUST SECURE WEB LOGIN	CN	(1,039,939)	(1,085,256)	(1,085,256)	(1,085,256)	(1,085,256)
		SINGLE PERSON SCHEDULING	SO	(8,787,525)	(9,306,154)	(10,095,156)	(10,902,278)	(11,711,156)
		STEAM PLANT INTANGIBLE ASSETS	SG	(11,156,307)	(14,266,293)	(17,645,925)	(17,468,940)	(20,296,441)

PacifiCorp
Amortization Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
			UT	(5,329)	(16,957)	(23,255)	(23,255)	(23,255)
		SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,333,592)	(2,354,550)	(2,354,550)	(2,354,550)	(2,365,841)
		SWIFT 2 IMPROVEMENTS	SG	(3,824,273)	(4,255,244)	(4,686,626)	(5,118,421)	(5,550,216)
		TIBCO SOFTWARE	SO	(3,952,572)	(4,041,665)	(4,139,061)	(4,288,779)	(4,606,649)
		TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,581,299)	(1,581,299)	(1,581,299)	(1,581,299)	(1,584,505)
		UTILITY INTERNATIONAL FORECASTING MODEL	SO	0	0	0	0	(8,335)
		VCPRO - VISUALCOMPUSETPRO XEROX CUST ST	SO	(2,178,623)	(2,178,623)	(2,178,623)	(2,178,623)	(2,196,235)
		VREALIZE VMWARE - SHARED	SO	0	0	0	(8,789)	(219,731)
		WEB SOFTWARE	SO	(1,803,335)	(2,339,409)	(2,610,402)	(2,680,368)	(2,680,368)
111IP Total				**(482,002,661)**	**(509,998,191)**	**(533,027,086)**	**(504,067,855)**	**(530,885,076)**
Grand Total				**(509,023,734)**	**(529,992,267)**	**(551,479,734)**	**(522,763,091)**	**(548,482,358)**

A19. D.I.T. BALANCE AND I.T.C.

PacifiCorp
Deferred Income Tax Balance and Investment Tax Credit Balance
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
1901000	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	198,063	0	0	0	0
	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	40,971	44,449	48,171	0	0
	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	0	4,765	174,394	0	0
	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	5,142,272	0	0	0	0
	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	0	192,565	517,456	0	0
	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	1,394,845	2,926,715	4,586,766	0	0
	137228	DTA 705.536 RL CA GHG RL - C	OTHER	3,454,215	1,787,310	683,312	0	0
	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	1,609,631	42,714	410,451	0	0
	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	0	0	1,682,386	0	0
	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	0	6,208	0	0	0
	137235	DTA 505.125 Accrued Royalties	SE	0	0	(0)	0	0
	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	0	263,708	80,618	0	0
	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	3,567,736	1,018,213	211,931	0	0
	137400	Valuation Allowance for DTA - Curren	SO	0	(4,376,059)	(6,068,202)	0	0
	137402	DTA NOL Carryforward State Current	OTHER	0	8,484,809	13,224,670	0	0
	137403	DTA State NOL Fed Detriment - Current	SO	0	(2,969,683)	(4,628,635)	0	0
	137404	DTA 105.154 Section 383 capital loss CF	OTHER	0	37,346	37,346	0	0
	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	0	688,067	980,589	0	0
	137406	DTA 205.200 M&S Inventory Write-off	SE	0	1,016,571	831,627	0	0
	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	0	3,952,975	3,073,256	0	0
	137410	DTA 505.100 Energy West Accrued Liab	SE	0	444,611	444,611	0	0
	137413	DTA 505.160 CA PUC Fee	CA	0	9,108	9,108	0	0
	137414	DTA 505.400 Accrued Bonus	SO	0	570,522	508,278	0	0
	137415	DTA 505.600 Accrued Vacation	SO	0	13,102,299	11,945,301	0	0
	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	0	312,771	373,830	0	0
	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	0	913,490	712,796	0	0
	137426	DTA 720.500 Accrued Severance	SO	0	0	1,171,153	0	0
	137429	DTA 910.245 Contra Rec from Joint Owners	SO	0	0	1,888,287	0	0
	137510	DTL 415.815 Insurance Reserve - Current	SO	0	(14,216,238)	(20,690,700)	0	0
	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	0	0	0	0	253,018
	287206	DTA 415.710 RL-WA Accel Depr	WA	0	0	0	0	3,190,021
	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	0	0	0	0	265,140
	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	0	0	0	95,248	95,248
	287211	DTA 425.226 - Deferred Revenue Other	OTHER	0	0	0	82,227	85,390
	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	0	0	0	226,324	459,125
	287214	DTA 910.245 - Contra Rec Joint Owners	SO	0	0	0	1,949,640	1,562,841
	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	0	0	0	2,212,093	2,279,241
	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	0	0	508,194	391,077	331,371
	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	0	0	42,004,416	42,004,416	43,688,849
	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	0	(106,609)	(103,464)	(100,279)	(99,834)
	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	0	0	0	5,459,400	6,408,704
	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	0	0	0	560,376	455,901
	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	0	0	0	0	3,928,245
	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	0	0	0	90,679	4,122,127
	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	0	0	0	0	1,258,671
	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	0	1,487,744	3,121,199	5,637,224	8,417,314
	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHE	OTHER	588,100	47,174	0	0	0
	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	0	0	0	75,791	757,959
	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	3,573,099	(164,077)	0	0	0
	287240	DTA 605.301 Environmental Liab- Reg	SO	8,571,204	8,346,062	9,101,343	8,845,177	18,354,805
	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	(1)	0	0	0	0
	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	0	0	0	0	24,252
	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	0	267,269	1,428,081	2,609,697	3,662,294
	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	0	142,561	838,570	0	0
	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	98,114	123,561	166,188	209,279	230,038
	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	608,839	944,835	1,430,383	1,298,340	1,497,509
	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	302,270	0	0	19,865	93,811
	287270	Valuation Allowance for DTA	SO	(3,042,652)	0	0	(9,734,227)	(12,229,025)
	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	0	0	0	0	306,140
	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	0	31,904	0	0	(0)
	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	1	0	0	12,789	82,847
	287281	DTA - CA AMT CREDIT	OTHER	342,050	342,050	320,577	316,327	316,327
	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	(1)	0	0	0	0
	287298	DTA 205.210 ERC Impairment Reserve	SE	0	774,200	774,200	774,200	774,200
	287299	DTA 705.265 Reg Liab-OR Energy Conserval	OTHER	824,170	0	0	1,001,683	1,177,654
	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(24,789)	(22,453)	(181,997)	(100,109)	(100,621)
	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	1	0	0	0	0
	287314	DTA 415.700 Reg liability BPA balancing	OTHER	697,458	0	0	0	0
	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	629,151	0	0	495,102	329,465
	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	3,052,140	3,463,084	3,506,948	2,751,017	3,067,734
	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	(230)	0	0	273,879	248,691
	287327	DTA 720.300 Pension/Retirement Accrual -	SO	881,447	802,499	863,392	805,702	703,351
	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	13,631,961	0	0	11,252,420	11,084,207
	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	846,901	846,783	846,487	845,855	846,140
	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	456,514	84,405	488,404	135,939	125,250
	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,467,783	0	0	3,558,660	4,318,413
	287341	DTA 910.530 Injuries & Damages Accrual -	SO	19,910,709	21,004,977	24,887,246	20,382,687	13,123,880
	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	84,843	32,607	(1)	0	0
	287344	DTA 715.800 Redding Contract - Prepaid	SG	521,861	313,132	104,403	0	0
	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	206,009	139,642	115,622	115,960	109,955
	287371	DTA 930.100 Oregon BETC Credits	SG	2,494,918	2,299,918	2,039,918	2,104,918	2,104,918
	287389	DTA 610.145 RL - DSM	OTHER	0	0	0	0	5,617,406
	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	(9,806)	0	0	0	0

PacifiCorp
Deferred Income Tax Balance and Investment Tax Credit Balance
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
	287414	DTA 505.700 RT BONUS	SO	0	0	0	4,032	12,650
	287415	DTA 205.200 M&S INV	SNPD	1,087,770	0	0	1,683,984	1,229,417
	287417	DTA 605.710 REVERSE	OTHER	4,570,758	4,489,861	6,091,906	3,486,197	3,186,066
	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	254,711	0	0	0	0
	287430	DTA 505.125 Accrued Royalties	SE	0	0	0	998,051	1,724,626
	287431	DTA 505.160 Cal PUC Fee	OTHER	9,108	0	0	0	0
	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	37,346	0	0	0	0
	287437	DTA Net Operating Loss Carryforwrd-State	SO	81,664,323	66,759,386	56,768,961	79,749,904	79,743,358
	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,853,652	2,044,626	2,104,243	2,087,966	2,071,896
	287442	DTA 610.135 SB 1149 Costs	OTHER	371,862	371,862	371,862	0	0
	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	382,337	0	0	0	0
	287449	DTA Federal Detriment of State NOL	SO	(28,702,240)	(23,511,294)	(19,995,984)	(28,026,153)	(28,018,906)
	287450	DTA 505.115 SALES & USE TAX	OTHER	404,751	0	0	0	0
	287453	DTA 610.143 WA PRGRM	OTHER	235,961	0	0	562,919	454,102
	287460	DTA 720.800 FAS 158 Pension Liability	SO	81,001,606	0	59,531,037	67,338,845	77,951,436
	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	77,864,377	42,104,033	17,277,811	22,112,891	21,373,487
	287473	DTA 705.270 Reg Liab	OTHER	1,120,447	0	0	1,264,366	857,588
	287474	DTA 705.271 Reg Liab	OTHER	103,212	0	0	89,735	81,688
	287475	DTA 705.272 Reg Liab	OTHER	24,675	0	0	78,670	96,580
	287476	DTA 705.273 Reg Liab	OTHER	1,163,946	0	0	2,223,957	2,894,840
	287477	DTA 705.274 Reg Liab	OTHER	28,037	0	0	50,207	65,551
	287478	DTA 705.275 Reg Liab	OTHER	114,067	0	0	214,614	242,618
	287479	DTA 105.221 Saf Har	SG	38,127,476	38,065,428	37,609,437	36,585,865	34,981,756
	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	240,383	0	0	671,006	118,941
	287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	0	162,240	517,825	897,317	1,306,762
	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	0	126,851	270,803	(2,523)	(2,523)
	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176,101	5,176,101	5,176,101	5,176,101	5,176,101
	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	0	0	0	2,288,301	0
	287970	DTL 415.815 Insurance Rec Accruals	SO	0	0	0	(13,038,257)	(11,720,252)
	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	443,323	823,157	0	838,937	825,871
	287303	DTA-PMI 105.171 PP&E	SE	1	0	0	0	0
	287499	DTA - PMI Def Tax	SE	22,473,106	18,364,948	(0)	0	0
	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	3,102,448	3,472,949	3,030,965	3,448,769	3,206,651
	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(107,246)	(154,723)	(226,545)	(403,394)	(562,338)
	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	1	0	0	0	0
	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	(1,668,805)	(1,607,797)	(1,547,649)	(1,404,977)	(1,251,987)
	287722	DTL 505.510 PMI VAC ACCRUAL	SE	295,112	302,292	320,395	367,099	351,491
	287723	DTL 205.411 PMI SEC. 263A	SE	599,633	497,167	(65,005)	98,008	(471,258)
	287726	DTL PMI PP&E	SE	(36,426,122)	(35,577,831)	(34,940,831)	(34,967,091)	(28,467,168)
	287735	DTL 910.905 PMI COST DEPLETION	SE	(1,485,677)	(2,188,358)	(2,044,444)	(1,867,421)	(1,893,176)
	287938	DTA 205.205 Inventory Reserve - PMI	SE	0	0	0	52,101	0
	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	0	0	0	0	20,949
1901000 Total				**329,480,237**	**175,179,403**	**234,719,798**	**259,319,406**	**298,915,788**
1901090	**287374**	DTA 100.105 FAS 109 Deferred Tax Liabil	OTHER	1,469,151	1,816,804	0	367,431	22,246
1901090 Total				**1,469,151**	**1,816,804**	**0**	**367,431**	**22,246**
2551000	**285602**	ACCUM DEF ITC - PPL - 1983	ITC84	(0)	(0)	(0)	(0)	0
	285603	ACCUM DEF ITC - PPL - 1984	ITC85	(174,699)	(0)	(0)	(0)	0
	285604	ACCUM DEF ITC - PPL - 1985	ITC85	(493,990)	(164,674)	0	0	0
	285605	ACCUM DEF ITC - PPL - 1986	ITC86	(616,575)	(369,951)	(123,327)	(0)	0
	285606	ACCUM DEF ITC - PPL - 1987	ITC88	(118,548)	(88,920)	(59,292)	(29,664)	(36)
	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(280,594)	(221,686)	(162,778)	(103,870)	(44,962)
	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(215,190)	(186,414)	(157,638)	(128,862)	(100,086)
	285620	Accum Def ITC - Solar Arrays - 2013	SG	0	(164,476)	(157,402)	(150,328)	(143,253)
	285621	Accum Def ITC - Solar Arrays - 2014	SG	0	(110,530)	(105,909)	(101,287)	(96,666)
2551000 Total				**(1,899,596)**	**(1,306,651)**	**(766,345)**	**(514,011)**	**(385,003)**
2552000	**285612**	Acc Def Idaho ITC-ID situs ATL	IDU	(67,510)	(64,395)	(61,119)	(52,049)	(47,760)
2552000 Total				**(67,510)**	**(64,395)**	**(61,119)**	**(52,049)**	**(47,760)**
2811000	**287960**	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(217,844,848)	(236,489,047)	(259,030,092)	(295,135,987)	(306,896,817)
2811000 Total				**(217,844,848)**	**(236,489,047)**	**(259,030,092)**	**(295,135,987)**	**(306,896,817)**
2820000	**287704**	DTL 105.143/165 Basis Diff - Intangibles	SO	(1,258,480)	(1,307,561)	(1,380,966)	(1,478,796)	(1,568,825)
2820000 Total				**(1,258,480)**	**(1,307,561)**	**(1,380,966)**	**(1,478,796)**	**(1,568,825)**
2821000	**287221**	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	0	0	(473,513)	(473,513)	(473,513)
	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	0	0	(3,425,271)	(3,425,271)	(3,425,271)
	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	0	0	(1,117,180)	(914,056)	(710,933)
	287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399,273	13,399,273	13,399,273	13,399,273	13,399,273
	287605	DTL PP&E Powertax	DITBAL	(3,575,026,394)	(3,730,966,994)	(3,909,593,966)	(4,114,699,341)	(4,215,651,172)
	287608	DTL Safe Harbor Lease Cholla	SG	(3,973,726)	(3,491,235)	(3,041,689)	(2,563,797)	(2,116,787)
	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	(1,143,834)	(1,143,834)	(1,143,834)	0	0
	287753	DTL 110.100 BOOK DEPLETION	SE	(4,828,771)	(4,314,090)	(4,099,158)	0	0
	287766	DTL 610.100N Amort	SO	231,212	211,933	192,656	153,982	134,704
	287771	DTL 110.205 SRC tax depletion	SE	420,500	356,104	287,819	240,941	255,819
	287928	DTL 425.310 Hydro Relicensing Obligatior	OTHER	0	(8,499,174)	(7,989,321)	(7,479,123)	(6,972,046)
	287962	DTL - Fixed Assets - State Modifications	SO	32,996,615	0	0	0	0
	287963	DTL - Fixed Assets - State Modif (Fed De	SO	(11,548,815)	0	0	0	0
2821000 Total				**(3,549,473,940)**	**(3,734,448,017)**	**(3,917,004,183)**	**(4,115,760,906)**	**(4,215,559,926)**
2831000	**137200**	DTL 430.117 Reg Asset Current - DSM	OTHER	(321,450)	(5,480,064)	(8,296,384)	0	0
	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	(1,152,084)	(993,965)	(1,905,262)	0	0
	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	(118,246)	(78,125)	(0)	0	0
	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	(5,619,952)	(5,764,155)	(7,028,385)	0	0
	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	(11,253,488)	(15,247,728)	(12,947,067)	0	0
	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	(5,460,851)	(10,559,086)	(5,106,146)	0	0
	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	(219,567)	(25,859)	0	0	0
	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	1,113,167	(2,218,550)	(3,258,381)	0	0

PacifiCorp
Deferred Income Tax Balance and Investment Tax Credit Balance
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	0	0	(969,141)	0	0
	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	(612,406)	(1,746,038)	(218,914)	0	0
	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	(4,294)	0	0	0	0
	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	(865,123)	(1,197,071)	(1,346,308)	0	0
	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	(1,341,546)	(2,812,156)	(1,290,366)	0	0
	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	0	0	(1,851,014)	0	0
	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	0	(3,878,976)	(0)	0	0
	137335	DTL 505.125 Accrued Royalties	SE	0	0	(0)	0	0
	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	0	(981,376)	(997,583)	0	0
	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	0	(2,027,527)	(2,067,007)	0	0
	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	0	(131,155)	(132,523)	0	0
	137504	DTL 210.180 Prepaid Membership Fees	SO	0	(1,277,791)	(1,692,687)	0	0
	137505	DTL 210.200 PREPAID PROPERTY TAXES	GPS	0	(8,134,446)	(8,386,382)	0	0
	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	0	(25,361)	(4,805)	0	0
	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	0	(11,261)	0	0	0
	137511	DTL 210.190 Prepaid Water Rights	SG	0	0	(151,036)	0	0
	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	0	0	(1,200,806)	0	0
	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	0	0	(141,445)	0	0
	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	0	0	0	0	19,753
	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	0	0	0	0	(244,188)
	286903	DTL 320.271 Contra RA-Pension Plan CTC	SO	0	0	0	0	1,556,924
	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	0	0	0	0	(0)
	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	0	0	0	0	(834,240)
	287569	DTL 720.800 FAS 158 Pension Liability	SO	0	(4,931,247)	0	0	0
	287570	DTL 415.701 CA Deferred Intervenor Fund	OTHER	(12,514)	(15,304)	(15,320)	(15,368)	(15,474)
	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(355,252)	(344,879)	(334,507)	(324,135)	(313,763)
	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(3,246,285)	4,461,853	8,084,454	0	(5,617,406)
	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	2,117,848	1,732,785	1,347,721	962,657	577,594
	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	(483,607)	(376,139)	(268,671)	(161,203)	(53,734)
	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	191,866	156,981	122,096	87,212	52,327
	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	(402,921)	(329,663)	(256,404)	(183,146)	(109,887)
	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	(475,875)	(370,124)	(264,375)	(158,625)	(52,875)
	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	(36,503)	(29,866)	(23,229)	(16,592)	(9,955)
	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(1)	0	0	0	0
	287591	DTL 415.301 Environmental Clean-up Accr	WA	374,545	447,048	582,333	622,998	695,198
	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(7,132,395)	(3,356,044)	(1,368,745)	(4,245,080)	0
	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(4,728,402)	(4,832,334)	(2,391,342)	(6,643,649)	(3,069,252)
	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(165,324)	(157,259)	(149,195)	(141,130)	(133,065)
	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	0	0	(43,803)	(38,749)	(33,695)
	287614	DTL 430.100 Weatherization	OTHER	3,246,286	(4,461,852)	(8,084,453)	(4,501,076)	3,475,937
	287634	DTL 415.300 Environmental Clean-up Accru	SO	(13,626,233)	(14,600,284)	(17,428,967)	(17,862,851)	(28,570,058)
	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	(1,739,383)	(1,313,412)	(887,440)	(461,469)	(35,497)
	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(150,207)	(130,400)	(110,594)	(90,789)	(70,983)
	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(251,796)	(365,628)	(470,140)	(378,057)	(122,995)
	287647	DTL 425.100 IDAHO DEFERRED REGULATORY E	IDU	(20,194)	(17,930)	(11,695)	(10,196)	(10,196)
	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	0	0	0	(283,663)	(257,921)
	287653	DTL 425.250 TGS Buyout	SG	(38,661)	(32,788)	(26,916)	(21,044)	(15,171)
	287656	DTL 425.280 Joseph Settlement	SG	(238,964)	(186,826)	(134,689)	(82,551)	(30,414)
	287661	DTL 425.360 Hermiston Swap	SG	(1,504,094)	(1,438,935)	(1,373,776)	(1,308,616)	(1,243,457)
	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(915,755)	0	0	(1,078,903)	(1,161,823)
	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(1,996,776)	0	0	(2,398,925)	(2,387,110)
	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(111,591)	0	0	(101,515)	(126,517)
	287669	DTL 210.180 PRE MEM	SO	(1,178,746)	0	0	(1,739,840)	(1,139,708)
	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(3,290,466)	(2,897,509)	(2,555,296)	(2,318,340)	(2,071,970)
	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(58,260)	0	0	0	0
	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(7,806,650)	0	0	(8,339,066)	(8,417,751)
	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(220,227,462)	(114,804,230)	(173,231,599)	(174,309,664)	(186,000,667)
	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	(66,290,070)	(27,959,270)	(776,853)	(7,516,871)	(11,108,501)
	287747	DTL 705.240 CA Energy Program	OTHER	1	0	0	(196,900)	(346,582)
	287750	DTL 425.310 Hydro Relicensing Obligatior	OTHER	(9,001,406)	0	0	0	0
	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	(2,846,324)	(1,707,795)	(569,265)	0	0
	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(1,608,930)	(1,542,700)	(1,856,490)	(1,601,514)	(1,439,134)
	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	(15,723)	0	0	0	0
	287779	DTL 415.850 Unrec Plt	SG	(957,784)	(934,500)	(934,500)	0	0
	287781	DTL 415.870 Def CA	OTHER	(193,543)	(1,308,980)	(1,115,690)	(2,106,485)	(1,352,751)
	287783	DTL 415.880 Def Ut	UT	47,175	47,174	0	0	0
	287840	DTL 415.410 RA Energy West Mining	SE	0	0	(89,486,883)	(93,028,472)	(97,786,547)
	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	0	0	733,470	783,920	842,163
	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	0	0	1,139	235,134	398,841
	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	0	0	1,167,481	1,094,716	1,793,327
	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	0	0	350,522	2,018,272	917,192
	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	0	0	3,289,851	3,516,138	3,777,375
	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	0	0	142,575	505,767	142,575
	287847	DTL 415.423 Contra PP&E Deer Creek	SE	0	0	(3,369,149)	0	0
	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	0	0	(2,876,525)	(2,788,716)	(2,658,941)
	287849	DTL 415.424 ContraRA DeerCreekAband	SE	0	0	5,040,111	13,970,044	22,816,312
	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	0	0	1,568,602	1,568,602	1,631,505
	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	0	0	661,368	661,368	687,890
	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	0	0	2,966,452	2,966,452	3,085,411
	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	0	0	(163,410)	1,302	1,302
	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	0	0	(93,997)	(83,203)	(72,409)
	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	0	0	0	(171,839)	(2,088)
	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(69,666)	(102,393)	(135,885)	(191,562)	(189,872)

PacifiCorp
Deferred Income Tax Balance and Investment Tax Credit Balance
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(73,957)	(64,316)	(54,367)	(44,418)	(34,468)
	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	(80,814)	0	0	0	0
	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(188,241)	(273,080)	(362,327)	(538,163)	(534,237)
	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(376,934)	(492,448)	(567,651)	(1,960,787)	(1,907,918)
	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	(25,668)	0	0	0	0
	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	(118,965)	(41,069)	0	0	0
	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	(1,537,226)	(1,197,391)	(873,983)	(521,012)	(179,843)
	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	(762,648)	(236,054)	(0)	0	0
	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	(324,482)	(112,018)	0	0	0
	287878	DTL 415.406 RA Utah ECAM	OTHER	(14,859,048)	(6,995,810)	0	0	0
	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	(1,827,925)	(1,305,661)	(783,397)	(261,132)	0
	287881	DTL 415.705 RA – Tax Rev Req Adj-WY	WYU	(18,402)	(11,710)	(5,019)	0	0
	287887	DTL 415.881 Def of Excess RECs UT	OTHER	(4,540,388)	(5,660,734)	(2,908,109)	(3,000,091)	(0)
	287888	DTL 415.882 Def of Excess RECs WA	OTHER	0	(1,897,702)	(726,856)	(754,898)	0
	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(2,013,234)	(0)	(9,899)	(232,647)	(36,781)
	287893	DTL 415.910 Naughton Unit #3 Costs	SG	(1,053,545)	0	0	0	0
	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	776,065	0	0	0	0
	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	238,754	0	0	0	0
	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	2,678,110	(5,061,734)	(7,601,363)	(10,792,228)	(0)
	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(12,667,968)	(11,617,311)	(10,508,823)	(9,317,347)	(7,993,317)
	287899	DTL 415.878 RA-UT Liq Damages	UT	0	(259,016)	(245,733)	(232,450)	(219,167)
	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	0	(42,239)	(40,073)	(37,907)	(35,741)
	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	0	42,714	139,648	0	0
	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	0	0	0	(291,731)	(518,636)
	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	0	0	0	0	(14,377)
	287908	DTL 210.190 - Prepaid Water Rights	SG	0	0	0	(184,894)	(184,894)
	287916	DTL 705.455 RL - WY Property Ins Res	WYP	0	(244,440)	(112,892)	0	0
	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(320,923)	0	0	(26,329)	(3,391,456)
	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	(267,177)	0	0	0	0
	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	0	0	(801,204)	(106,624)	(110,097)
	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	0	0	0	(152,947)	(294,130)
	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	0	0	0	(29,547)	(21,105)
	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	0	0	0	(1,309,068)	(1,308,804)
	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	0	0	0	0	1,072,035
	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(24,788)	(229,245)	1,529,370	(103,934)	(104,447)
	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	1	0	0	0	0
	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-	WA	0	0	(89,170)	0	0
	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	51,098	38,583	26,070	13,556	1,042
	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	83,391	62,969	42,547	22,124	1,701
	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	150,327	113,513	76,698	39,883	3,068
	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	(2,307,669)	(2,195,343)	0	0	0
	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	(800,570)	(114,367)	0	0	0
	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	(316,049)	(105,349)	0	0	0
	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(1)	0	0	0	(1,072,035)
	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(1)	0	0	(724,384)	0
	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	(1)	0	0	0	0
	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHE	OTHER	(588,101)	(47,174)	0	0	0
	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	0	0	(0)	0	0
	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	0	(29,045)	(9,682)	0	0
	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	0	(296,288)	(916,343)	(1,560,461)	(2,063,922)
	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	0	(602,197)	(777,499)	(728,905)	(680,311)
	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	0	(1,393,172)	(2,685,054)	(2,517,238)	(2,349,422)
	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	0	(403,824)	(999,065)	(817,417)	(635,769)
	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	0	(2,780,849)	(7,190,017)	(5,882,741)	(4,575,465)
	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	0	(1,015,908)	(2,417,491)	(1,977,947)	(1,538,403)
	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	0	(183,427)	0	0	0
	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	0	(1,279,696)	0	0	0
	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	0	(466,842)	0	0	0
	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	0	0	(272,756)	(241,435)	(210,113)
	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	0	0	(457)	(3,324)	(5,083)
	287990	DTL - PMI Def Tax	SE	(22,473,106)	(18,364,948)	0	0	0
2831000 Total				**(434,645,968)**	**(309,055,768)**	**(382,888,164)**	**(350,181,662)**	**(343,577,067)**
Grand Total				**(3,874,240,954)**	**(4,105,675,232)**	**(4,326,411,072)**	**(4,503,436,573)**	**(4,569,097,364)**

A20. CUSTOMER ADVANCES

PacifiCorp
Customer Advances
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2013	2014	2015	2016	2017
2520000	**210550**	Payments Received Uncompleted Projects	CA	(15,142)	(18,618)	0	(17,658)	0
			IDU	0	(3,254)	(3,532)	0	0
			OR	(4,881,020)	(155,950)	(2,436,896)	(175,584)	(363,429)
			SG	(4,459,640)	(10,544,695)	(14,970,403)	(14,828,491)	(15,670,294)
			UT	(1,940,358)	(777,065)	(945,636)	292,651	174,394
			WA	(1,320)	0	0	0	0
			WYP	(93,651)	(40,548)	(20,000)	54,494	1,798,378
			WYU	(450,550)	512,139	0	0	0
	210553	Transmission Payments Received - Capital	SG	(463,806)	(667,017)	(834,400)	(12,052,631)	(10,994,267)
	285460	Transm Intercon Deposits - w/3rd Party	SG	(9,777,237)	(11,648,698)	(9,816,809)	(10,155,659)	(11,400,406)
2520000 Total				**(22,082,723)**	**(23,343,704)**	**(29,027,676)**	**(36,882,878)**	**(36,455,623)**
Grand Total				**(22,082,723)**	**(23,343,704)**	**(29,027,676)**	**(36,882,878)**	**(36,455,623)**