Protocol Appendix B Allocation Factor Applied to each Component of Revenue Requirement

FERC <u>ACCT</u>		<u>DESCRIPTION</u>	ALLOCATION FACTOR
Sales to Ultimate Custo	mers		
440	Residential Sales	Direct assigned - Jurisdiction	S
442	Commercial & Industri	ial Sales Direct assigned - Jurisdiction	S
444	Public Street & Highwa	ay Lighting Direct assigned - Jurisdiction	S
445	Other Sales to Public	Authority Direct assigned - Jurisdiction	S
448	Interdepartmental	Direct assigned - Jurisdiction	S
447		Direct assigned - Jurisdiction Non-Firm Firm	S SE SG
449	Provision for Rate Ref	iund Direct assigned - Jurisdiction	S SG
Other Electric Operating			
450	Forfeited Discounts &	Interest Direct assigned - Jurisdiction	S
451		Direct assigned - Jurisdiction Other - Common	S SO
454		rty Direct assigned - Jurisdiction Common	s sg

FERO		ALLOCATION
ACC1	<u>DESCRIPTION</u>	<u>FACTOR</u>
456	Other Electric Revenue	
	Direct assigned - Jurisdiction	S
	Wheeling Non-firm, Other	SE
	Common	SO
	Wheeling - Firm, Other	SG
Miscellaneous	Revenues	
41160	Gain on Sale of Utility Plant - CR	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	General Office	SO
41170	Loss on Sale of Utility Plant	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	General Office	so
4440	Orio form Enriceiro Allemano	
4118	Gain from Emission Allowances SO2 Emission Allowance sales	SE
	502 Emission Allowance sales	SE
41181	Gain from Disposition of NOX Credits	
	NOX Emission Allowance sales	SE
421	(Gain) / Loss on Sale of Utility Plant	
421	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	General Office	so
	Central office	
Miscellaneous		
4311	Interest on Customer Deposits	
	Utah Customer Service Deposits	CN

FERC ACCT	_	DESCRIPTION	ALLOCATION FACTOR
Steam Power Generatio 500, 502, 504-514	on Operation Supervisi	on & Engineering	
500, 502, 504-514	Operation Supervisi	Remaining Steam Plants	SG
		Peaking Plants	SSGCT
		Cholla	SSGCH
501	Fuel Related	Describing at any about	0.5
		Remaining steam plants	SE SSECT
		Peaking Plants Cholla	SSECT
		Cholia	33ECH
503	Steam From Other		
		Steam Royalties	SE
Nuclear Power Generat	ion		
517 - 532	Nuclear Power O&N	1	
		Nuclear Plants	SG
Hydraulic Power Gener	ation		
535 - 545	Hydro O&M		
000 010	riyaro oawi	Pacific Hydro	SG
		East Hydro	SG
Other Power Generation			
546, 548-554	Operation Super & I	engineering Other Production Plant	SG
		Oner i Touchon Flant	
547	Fuel		
		Other Fuel Expense	SE

FERC			ALLOCATION
<u>ACCT</u>		<u>DESCRIPTION</u>	<u>FACTOR</u>
Other Power Supply			
555	Purchased Power		
		ned - Jurisdiction	S
	Firm		SG
	Non-firm		SE
		dro Extension	SG
	Peaking Con	itracts	SSGC
556 - 557	System Control & Load Dispatch		
	Other Expen	ises	SG
	·		
	Embedded Cost Differential Endow	ments	
	Company Ov	wned Hydro Embedded Cost Differential (Hydro less All Other)	DGP
	Company Ov	wned Hydro Embedded Cost Differential (All Other less Hydro)	SG
	Mid-Columbi	a Contract Embedded Cost Differential (Mid C less All Other)	MC
	Mid-Columbi	a Contract Embedded Cost Differential (All Other less Mid C)	SG
		Contracts Embedded Cost Differential (QF less- All Other)	S
		Contracts Embedded Cost Differential (All Other less QF)	SG
TRANSMISSION EX	Transmission O&M		
560-564, 566-573	Transmission Oaw	n Plant	SG
	Transmission		00
565	Transmission of Electricity by Other	rs	
	Firm Wheelir	ng	SG
	Non-Firm W	heeling	SE
DISTRIBUTION EXP			
580 - 598	Distribution O&M	and David Patter	0
	Other Distrib	ned - Jurisdiction	S SNPD
	Other Distrib	ulion	SNPD
CUSTOMER ACCOL	NTS EXPENSE		
901 - 905	Customer Accounts O&M		
	Direct assign	ned - Jurisdiction	S
	Total System	n Customer Related	CN
CUSTOMER SERVIC			
907 - 910	Customer Service O&M	and traindings	C
		ned - Jurisdiction In Customer Related	S CN
	Total System	Toustomer Nelateu	CIN
SALES EXPENSE			
911 - 916	Sales Expense O&M		
	Direct assign	ned - Jurisdiction	S
	Total System	n Customer Related	CN

FERC			ALLOCATION
ACCT		DESCRIPTION	FACTOR
<u>ACCT</u>		<u>DESCRIPTION</u>	TACTOR
ADMINISTRATIVE & GE	N EXPENSE		
920-935	Administrative & Ger	neral Expense	
		Direct assigned - Jurisdiction	S
		Customer Related	CN
		General	so
		FERC Regulatory Expense	SG
		, ,	
DEPRECIATION EXPEN	SE		
403SP	Steam Depreciation		
		Remaining Steam Plants	SG
		Peaking Plants	SSGCT
		Cholla	SSGCH
403NP	Nuclear Depreciation	1	
		Nuclear Plant	SG
403HP	Hydro Depreciation		
		Pacific Hydro	SG
		East Hydro	SG
402OD	Other Dreduction De		
403OP	Other Production De	Other Production Plant	20
		Other Production Plant	SG
403TP	Transmission Depre	ciation	
		Transmission Plant	SG
403	Distribution Deprecia	tion Direct assigned - Jurisdiction	
		Land & Land Rights	S
		Structures	S
		Station Equipment	S
		Poles & Towers	S
		OH Conductors	S
		UG Conduit	S
		UG Conductor	S
		Line Trans	S
		Services	S
		Meters	S
		Inst Cust Prem	S
		Leased Property	S
		Street Lighting	S

	FERC ACCT	DESCRIPTION	ALLOCATION FACTOR
403GP	General Depreciation	on .	
	Conordi Doprocidio	Distribution	S
		Remaining Steam Plants	SG
		Peaking Plants	SSGCT
		Cholla	SSGCH
		Pacific Hydro	SG
		East Hydro	SG
		Transmission	SG
		Customer Related	CN
		General SO	SO
403MP	Mining Depreciation		
	ig Doprociation	Remaining Mining Plant	SE
AMORTIZ 404GP	ATION EXPENSE Amort of LT Plant -	Canital Lagge Gen	
40401	Amortorer rank	Direct assigned - Jurisdiction	S
		General	so
		Customer Related	CN
404SP	Amort of LT Plant -		
		Steam Production Plant	SG
404IP	Amort of LT Plant -	Intangible Plant	
		Distribution	S
		Production, Transmission	SG
		General	SO
		Mining Plant	SE
		Customer Related	CN
40.4545	Accordant T. Physical	Mining Plant	
404MP	Amort of LT Plant -		C.F.
		Mining Plant	SE
40.41.15	A	See Florida Plant	
404HP	Amortization of Other		86
		Pacific Hydro	SG
		East Hydro	SG
405	Amortization of Other		
		Direct assigned - Jurisdiction	S

	FERC ACCT		<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
406		Amortization of Plant		
			Direct assigned - Jurisdiction	S
			Production Plant	SG
407		Amort of Prop Losse	s, Unrec Plant, etc	
			Direct assigned - Jurisdiction	S
			Production, Transmission	SG
			Trojan	TROJP
Taxes O	ther Than Incon	1e		
408		Taxes Other Than In	come	
			Direct assigned - Jurisdiction	S
			Property	GPS
			General Payroll Taxes	SO
			Misc Energy	SE
			Misc Production	SG
DEFERR	RED ITC			
41140		Deferred Investment	Tax Credit - Fed	
			ITC	DGU
41141		Deferred Investment		
			ITC	DGU
Interest	Evnense			
427	LAPONSO	Interest on Long-Ter	m Deht	
		interest on Long 1 on	Direct assigned - Jurisdiction	S
			Interest Expense	SNP
428		Amortization of Debt	Disc & Exp	
			Interest Expense	SNP
429		Amortization of Prem	ijum on Deht	
423		Amorazation of Fren	Interest Expense	SNP

404		Other late : 5		
431		Other Interest Expen		CNID
			Interest Expense	SNP
432		AFUDC - Borrowed		
			AFUDC	SNP

ALLOCATION

FERC

FERC <u>ACCT</u>		<u>DESCRIPTION</u>	ALLOCATION FACTOR
<u></u>			
Interest & Dividends	s		
419	Interest & Dividends	3	
		Interest & Dividends	SNP
DEFERRED INCOME	TAXES		
41010	Deferred Income Ta	x - Federal-DR	
		Direct assigned - Jurisdiction	S
		Electric Plant in Service	DITEXP
		Pacific Hydro	SG
		Production, Transmission	SG
		Customer Related	CN
		General	SO
		Property Tax related	GPS
		Miscellaneous	SNP
		Trojan	TROJP
		Distribution	SNPD
		Mining Plant	SE
41011	Deferred Income Ta	ıx - State-DR	
		Direct assigned - Jurisdiction	S
		Electric Plant in Service	DITEXP
		Pacific Hydro	SG
		Production, Transmission	SG
		Customer Related	CN
		General	SO
		Property Tax related	GPS
		Miscellaneous	SNP
		Trojan	TROJP
		Distribution	SNPD
		Mining Plant	SE
41110	Deferred Income Ta	x - Federal-CR	
		Direct assigned - Jurisdiction	S
		Electric Plant in Service	DITEXP
		Pacific Hydro	SG
		Production, Transmission	SG
		Customer Related	CN
		General	SO
		Property Tax related	GPS
		Miscellaneous	SNP
		Trojan	TROJP
		Distribution	SNPD
		Mining Plant	SE

	FERC		ALLOCATION
	<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FACTOR</u>
41111	Deferred Income	e Tax - State-CR	
		Direct assigned - Jurisdiction	S
		Electric Plant in Service	DITEXP
		Pacific Hydro	SG
		Production, Transmission	SG
		Customer Related	CN
		General	SO
		Property Tax related	GPS
		Miscellaneous	SNP
		Trojan	TROJP
		Distribution	SNPD
		Mining Plant	SE
SCHED	ULE - M ADDITIONS		
SCHMA	F Additions - Flov	v Through	
		Direct assigned - Jurisdiction	S
SCHMA	P Additions - Peri	manent	
		Mining related	SE
		General	SO
SCHMA	T Additions - Tem	nporary	
		Direct assigned - Jurisdiction	S
		Contributions in aid of construction	CIAC
		Miscellaneous	SNP
		Trojan	TROJP
		Pacific Hydro	SG
		Mining Plant	SE
		Production, Transmission	SG
		Property Tax	GPS
		General	SO
		Depreciation	SCHMDEXP
		•	

5500			ALL COATION
FERC		DECODIDATION	ALLOCATION
ACCT SCHEDULE - M DEDUC	TIONS	<u>DESCRIPTION</u>	<u>FACTOR</u>
SCHEDOLE - W DEDOC	Deductions - Flow	Fhrough	
SCHWIDE	Deductions - Flow	Direct assigned - Jurisdiction	S
		Production, Transmission	SG
		Pacific Hydro	SG
		T dollo Frydro	
SCHMDP	Deductions - Perma	anent	
		Direct assigned - Jurisdiction	S
		Mining Related	SE
		Miscellaneous	SNP
		General	SO
CCLIMPT	Dadwatiana Tanan		
SCHMDT	Deductions - Temper	orary Direct assigned - Jurisdiction	S
		Bad Debt	BADDEBT
		Miscellaneous	SNP
		Pacific Hydro	SG
		Mining related	SE
		Production, Transmission	SG
		Property Tax	GPS
		General	SO
		Depreciation	TAXDEPR
		Distribution	SNPD
State Income Taxes	O		
40911	State Income Taxes	have Defens Town	IDT
		Income Before Taxes	IBT
40910		FIT True-up	S
40910		Wyoming Wind Tax Credit	SG
Steam Production Plant	i		
310 - 316			
		Remaining Steam Plants	SG
		Peaking Plants	SSGCT
		Cholla	SSGCH
Nuclear Production Plan	nt		
320-325			
		Nuclear Plant	SG

FERC		ALLOCATION
ACCT	<u>DESCRIPTION</u>	<u>FACTOR</u>
Hydraulic Plant		
330-336		
	Pacific Hydro	SG
	East Hydro	SG
Other Production Plant		
340-346		
	Other Production Plant	SG
TRANSMISSION PLANT		
350-359		
	Transmission Plant	SG
DISTRIBUTION DI ANT		
DISTRIBUTION PLANT		
360-373	Direct coninced Invitation	0
	Direct assigned - Jurisdiction	S

	FERC <u>ACCT</u>		<u>DESCRIPTION</u>	ALLOCATION FACTOR
Remaining Steam Plants SG	389 - 398			_
Peaking Plants Peak				
Cholla SSGCH Pacific Hydro SG SGCH Pacific Hydro SG SGCH Pacific Hydro SG SGCH Pacific Hydro SG SG SG SGCH Pacific Hydro SG SG SG SG SG SG SG S				
Pacific Hydro SG East Hydro SG Transmission SG Customer Related CN General SO SO SO SO SO SO SO SO SO SO SO SO SO SO SO SO SO SO SO SE S				
Transmission SG Customer Related CN SO				
Customer Related CN SO				
SO SO SO SO SO SO SO SO				
399 Coal Mine Remaining Mining Plant SE 399L WIDCO Capital Lease WIDCO Capital Lease WIDCO Capital Lease SE 1011390 General Capital Lease Direct assigned - Jurisdiction SO General SO General SO General Capital Lease Pacific Hydro East Hydro East Hydro East Hydro East Hydro SG East Hydro SG Fransmission SE 250 261 262 263 264 265 266 266 267 267 268 268 268 268			Customer Related	
Remaining Mining Plant SE 399L WIDCO Capital Lease WIDCO Capital Lease WIDCO Capital Lease SE 1011390 General Capital Leases Direct assigned - Jurisdiction General SO GP Unclassified Gen Plant - Acct 300 Distribution Remaining Steam Plants Peaking Plants SG Peaking Plants SSGCT Cholla SSGCH Pacific Hydro East Hydro Transmission SE			General SO	SO
Remaining Mining Plant SE 399L WIDCO Capital Lease WIDCO Capital Lease WIDCO Capital Lease SE 1011390 General Capital Leases Direct assigned - Jurisdiction General SO GP Unclassified Gen Plant - Acct 300 Distribution Remaining Steam Plants Peaking Plants SG Peaking Plants SSGCT Cholla SSGCH Pacific Hydro East Hydro Transmission SE				
399L WIDCO Capital Lease SE 1011390 General Capital Leases SE 1011390 General Capital Leases Direct assigned - Jurisdiction S SO	399	Coal Mine		
MIDCO Capital Lease SE			Remaining Mining Plant	SE
MIDCO Capital Lease SE				
1011390 General Capital Leases Direct assigned - Jurisdiction S General SO General SO GP Unclassified Gen Plant - Acct 300 Example 1 Distribution S Remaining Steam Plants SG Peaking Plants SSGCT Cholla SSGCH Pacific Hydro SG East Hydro SG Transmission SG	399L	WIDCO Capital Leas		
Direct assigned - Jurisdiction SO General SO GP Unclassified Gen Plant - Acct 300 Distribution SRemaining Steam Plants SGCT Peaking Plants SSGCT Cholla SSGCT Cholla Pacific Hydro SGEAST Hydro SGEAST Hydro SGEAST Hydro SGEAST Hydro SGEAST Transmission SG			WIDCO Capital Lease	SE
General SO General SO GP Unclassified Gen Plant - Acct 300 Distribution S Remaining Steam Plants SG Peaking Plants SGGT Cholla SSGCT Cholla SSGCH Pacific Hydro SG East Hydro SG Transmission SG	1011390	General Capital Leas	ses	
GP Unclassified Gen Plant - Acct 300 Distribution S Remaining Steam Plants SG Peaking Plants SSGCT Cholla SSGCH Pacific Hydro SG East Hydro SG Transmission SG			Direct assigned - Jurisdiction	S
Distribution S Remaining Steam Plants SG Peaking Plants SSGCT Cholla SSGCH Pacific Hydro SG East Hydro SG Transmission SG			General	SO
Distribution S Remaining Steam Plants SG Peaking Plants SSGCT Cholla SSGCH Pacific Hydro SG East Hydro SG Transmission SG				
Remaining Steam Plants Peaking Plants SSGCT Cholla SSGCH Pacific Hydro East Hydro Transmission SG SG SG SG	GP	Unclassified Gen Pla	nt - Acct 300	
Peaking Plants SSGCT Cholla SSGCH Pacific Hydro SG East Hydro SG Transmission SG			Distribution	S
Cholla SSGCH Pacific Hydro SG East Hydro SG Transmission SG			Remaining Steam Plants	SG
Pacific Hydro SG East Hydro SG Transmission SG			Peaking Plants	SSGCT
East Hydro SG Transmission SG			Cholla	SSGCH
East Hydro SG Transmission SG			Pacific Hydro	SG
				SG
Customer Related CN			Transmission	SG
			Customer Related	CN
General SO			General	SO

FERC <u>ACCT</u> INTANGIBLE PLANT		<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
301	Organization		
	3	Direct assigned - Jurisdiction	S
302	Franchise & Consent		
		Direct assigned - Jurisdiction	S
		Production, Transmission	SG
303	Miscellaneous Intang	ible Plant	
		Distribution	S
		Remaining Steam Plants	SG
		Peaking Plants	SSGCT
		Cholla	SSGCH
		Pacific Hydro	SG
		East Hydro	SG
		Transmission	SG
		Customer Related	CN
		General	SO
303	Less Non-Utility Plant	t	
		Direct assigned - Jurisdiction	S

Data Ba	FERC ACCT se Additions		DESCRIPTION	ALLOCATION FACTOR
	se Additions	Plant Held For Futur	a Llea	
105		Plant Held For Futur	Direct assigned - Jurisdiction	S
			Production, Transmission	SG
			Mining Plant	SE
			willing Flant	3L
114		Electric Plant Acquis	ition Adjustments	
			Direct assigned - Jurisdiction	S
			Production Plant	SG
115		Accum Provision for	r Asset Acquisition Adjustments	
			Direct assigned - Jurisdiction	S
			Production Plant	SG
120		Nuclear Fuel		
120		Nuclear Fuer	Nuclear Fuel	SE
124		Weatherization		
			Direct assigned - Jurisdiction	S
			General	SO
182W		Weatherization		
			Direct assigned - Jurisdiction	S
186W		Weatherization	Direct assigned - Jurisdiction	S
			Direct assigned - surrouction	3
151		Fuel Stock		
		r dor otook	Steam Production Plant	SE
152		Fuel Stock - Undistri	huted	
132		r dei Olock - Oridistri	Steam Production Plant	SE
25316		DG&T Working Capi	tal Danasit	
25516		DG&T Working Capi	Mining Plant	SE
25317		DG&T Working Capi	tal Deposit	
			Mining Plant	SE
25319		Provo Working Capit	tal Deposit Mining Plant	SE
			mining i raid	OL .

	FERC ACCT		DESCRIPTION	ALLOCATION FACTOR
	<u> 1001</u>		<u>DEGGIAL HOIL</u>	<u>17101011</u>
154	Materials and Supplies			
			Direct assigned - Jurisdiction	S
			Production, Transmission	SG
			Mining	SE
			General	SO
			Production - Common	SNPPS
			Hydro	SNPPH
			Distribution	SNPD
				SG
163		Stores Expense Und	listributed	
		•	General	SO
25318		Provo Working Capit	•	
			Provo Working Capital Deposit	SNPPS
165		Prepayments		
			Direct assigned - Jurisdiction	S
			Property Tax	GPS
			Production, Transmission	SG
			Mining	SE
			General	SO
400M		Mice Deculatory Ace		
182M		Misc Regulatory Ass	ets Direct assigned - Jurisdiction	S
			Production, Transmission	SG
			Cholla Transaction Costs	SSGCH
			Mining	SE
			General	SO
186M		Misc Deferred Debits		
			Direct assigned - Jurisdiction	S
			Production, Transmission	SG
			General	SO
			Mining	SE
			Production - Common	SNPPS

FERC		ALLOCATION
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FACTOR</u>
Working Capital		
CWC	Cash Working Capital	
	Direct assigned - Jurisdiction	S
0140		
OWC	Other Working Capital	
131	Cash	SNP
135	Working Funds	SG
143	Other Accounts Receivable	SO
232	Accounts Payable	SO
232	Accounts Payable	SE
253	Deferred Hedge	SE
25330	Other Deferred Credits - Misc	SE
Miscellaneous Rate	Base	
18221	Unrec Plant & Reg Study Costs	
	Direct assigned - Jurisdiction	S
18222	Nuclear Plant - Trojan	
	Trojan Plant	TROJP
	Trojan Plant	TROJD
141	Impact Housing - Notes Receivable	
	Employee Loans - Hunter Plant	SG
	• •	

FERC <u>ACCT</u> Rate Base Deductions	<u>DESCRIPTION</u>	ALLOCATION FACTOR
235	Customer Service Deposits Direct assigned - Jurisdiction	S
2281	Prov for Property Insurance	SO
2282	Prov for Injuries & Damages	SO
2283	Prov for Pensions and Benefits	SO
22841	Accum Misc Oper Prov-Black Lung	
	Mining	SE
22842	Accum Misc Oper Prov-Trojan	
	Trojan Plant	TROJD
252	Customer Advances for Construction	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	Customer Related	CN
25399	Other Deferred Credits	
	Direct assigned - Jurisdiction	S
	Production, Transmission	SG
	Mining	SE
190	Accumulated Deferred Income Taxes	
	Direct assigned - Jurisdiction	S
	Bad Debt	BADDEBT
	Pacific Hydro	SG
	Production, Transmission	SG
	Customer Related	CN
	General	SO
	Miscellaneous	SNP
	Trojan	TROJP
281	Accumulated Deferred Income Taxes	
-	Production, Transmission	SG

	FERC			ALLOCATION
	<u>ACCT</u>		<u>DESCRIPTION</u>	<u>FACTOR</u>
282		Accumulated Deferred	Income Taxes	
		D	Direct assigned - Jurisdiction	S
		D	Depreciation	DITBAL
		Н	lydro Pacific	SG
		Р	Production, Transmission	SG
		C	Customer Related	CN
		G	General	SO
		M	Miscellaneous	SNP
		Т	rojan	TROJP
283		Accumulated Deferred	Income Taxes	
		D	Direct assigned - Jurisdiction	S
		D	Depreciation	DITBAL
		Н	lydro Pacific	SG
		Р	Production, Transmission	SG
		C	Customer Related	CN
		G	General	SO
		N	Miscellaneous	SNP
		Т	rojan	TROJP
255		Accumulated Investmen	nt Tax Credit	
		D	Direct assigned - Jurisdiction	S
		Ir	nvestment Tax Credits	ITC84
		Ir	nvestment Tax Credits	ITC85
		Ir	nvestment Tax Credits	ITC86
		Ir	nvestment Tax Credits	ITC88
		Ir	nvestment Tax Credits	ITC89
		Ir	nvestment Tax Credits	ITC90
		Ir	nvestment Tax Credits	DGU

FERC ACCT PRODUCTION PLANT A	DESCRIPTION ACCUM DEPRECIATION	ALLOCATION FACTOR
108SP	Steam Prod Plant Accumulated Depr	
10031	Remaining Steam Plants	SG
		SSGCT
	Peaking Plants Cholla	SSGCH
	Cholia	SSGCH
108NP	Nuclear Prod Plant Accumulated Depr	
	Nuclear Plant	SG
108HP	Hydraulic Prod Plant Accum Depr	
	Pacific Hydro	SG
	East Hydro	SG
108OP	Other Production Plant - Accum Depr	
	Other Production Plant	SG
TRANS PLANT ACCUM		
108TP	Transmission Plant Accumulated Depr	
	Transmission Plant	SG
DISTRIBUTION PLANT	ACCUM DEPR	
108360 - 108373	Distribution Plant Accumulated Depr	
	Direct assigned - Jurisdiction	S
108D00	Unclassified Dist Plant - Acct 300	
	Direct assigned - Jurisdiction	S
10000	Harley Tad Dat Oak Blook, Ass 000	
108DS	Unclassified Dist Sub Plant - Acct 300	
	Direct assigned - Jurisdiction	S
10000	Hardway Tark Dist Oak Disse. Asst 200	
108DP	Unclassified Dist Sub Plant - Acct 300	0
	Direct assigned - Jurisdiction	S

FERC		ALLOCATION			
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>FACTOR</u>			
GENERAL PLANT ACCUM DEPR					
108GP	General Plant Accumulated Depr				
	Distribution	S			
	Remaining Steam Plants	SG			
	Peaking Plants	SSGCT			
	Cholla	SSGCH			
	Pacific Hydro	SG			
	East Hydro	SG			
	Transmission	SG			
	Customer Related	CN			
	General SO	SO			
108MP	Mining Plant Accumulated Depr.				
	Mining Plant	SE			
108MP	Less Centralia Situs Depreciation				
	Direct assigned - Jurisdiction	S			
1081390	Accum Depr - Capital Lease				
	General	SO			
1001000	Access Dans Contact				
1081399	Accum Depr - Capital Lease	•			
	Direct assigned - Jurisdiction	S			

FERC <u>ACCT</u>		<u>DESCRIPTION</u>	ALLOCATION <u>FACTOR</u>
ACCUM PROVISION FO	OR AMORTIZATION		
111SP	Accum Prov for Amo	ort-Steam	
		Remaining Steam Plants	SG
		Peaking Plants	SSGCT
		Cholla	SSGCH
111GP	Accum Prov for Amo	ort-General	
		Distribution	S
		Remaining Steam Plants	SG
		Peaking Plants	SSGCT
		Cholla	SSGCH
		Pacific Hydro	SG
		East Hydro	SG
		Transmission	SG
		Customer Related	CN
		General SO	SO
111HP	Accum Prov for Amo	ort-Hydro	
		Pacific Hydro	SG
		East Hydro	SG
444ID	A a a uma Duan y fau A ma	and Indonesiala Diland	
111IP	Accum Prov for Amo		S
		Distribution Desifications	
		Pacific Hydro	SG
		Production, Transmission	SG
		General	SO
		Mining Outlines Related	SE
		Customer Related	CN
111IP	Less Non-Utility Plan	nt	
		Direct assigned - Jurisdiction	S
111200	Acoum Decretor According	Art Mining	
111399	Accum Prov for Amo		e E
		Mining Plant	SE