



Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1242000	INT FREE-PPL	OTHER	\$1,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,801
1242000	INT FREE-PPL	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
1242000 Total			\$1,811	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$1,801
1242100	INT FREE 5 YR-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-UPL	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-UPL	IDU	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1242300	IDAHO-UPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-UPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-UPL	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300 Total			\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1243000	INT BEARING 6.5%-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	INT BEARING VAR%-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	INT BEARING VAR%-PPL	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1243200	INT BEARING VAR%-PPL	WA	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total			\$9	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$9
1243300	TAX CREDIT-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300	TAX CREDIT-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400	NEW 0% INT-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	OTHER	\$428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$428
1244100	ENERGY FINANSWER	SO	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
1244100	ENERGY FINANSWER	UT	\$533	\$0	\$0	\$533	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	WA	\$64	\$0	\$64	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total			\$1,025	(\$0)	\$64	\$533	(\$0)	(\$0)	(\$0)	(\$0)	\$428
1244200	PACIFIC ENVIRON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUST FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUST FINANSWER	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUST FINANSWER	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	CA	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	HOME COMFORT	SO	(\$3)	(\$0)	(\$1)	(\$0)	(\$1)	(\$0)	(\$0)	(\$0)	\$0
1244500	HOME COMFORT	WA	\$64	\$0	\$64	\$0	\$0	\$0	\$0	\$0	\$0
1244500 Total			\$84	\$17	(\$1)	\$63	(\$1)	(\$0)	(\$0)	(\$0)	\$6
1244900	"FINANSWER 12,000"	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1244900	"FINANSWER 12,000"	UT	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
1244900	"FINANSWER 12,000"	WYU	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244900 Total			\$56	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$36



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-AI	FERC	Other
1245300	IRRIGATION FINANSWER	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSWER	OTHER	(\$20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$20)
1245300 Total			\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	(\$20)
1245400	RETRO ENERGY FINANS	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1245400	RETRO ENERGY FINANS	UT	(\$4)	\$0	\$0	\$0	(\$4)	\$0	\$0	\$0	\$0
1245400 Total			\$15	\$0	\$0	\$0	(\$4)	\$0	\$0	\$0	\$20
1247000	ELI/GAWL SYSTEM	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	IDU	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	OTHER	(\$6,976)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,976)
1247000	ELI/GAWL SYSTEM	UT	\$4,608	\$0	\$0	\$4,608	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	WA	\$1,914	\$0	\$0	\$1,914	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	WYP	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0
1247000	ELI/GAWL SYSTEM	WYU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000 Total			\$48	\$362	\$0	\$1,914	\$4,608	\$18	\$122	\$0	(\$6,976)
1247100	CSS/ELI SYSTEM	OTHER	(\$45)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45)
1247100 Total			(\$45)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45)
1249000	ESC - RESERVE	CA	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	ESC - RESERVE	IDU	(\$4)	\$0	\$0	\$0	\$0	(\$4)	\$0	\$0	\$0
1249000	ESC - RESERVE	OTHER	(\$65)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$65)
1249000	ESC - RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	ESC - RESERVE	UT	(\$16)	\$0	\$0	(\$16)	\$0	\$0	\$0	\$0	\$0
1249000	ESC - RESERVE	WA	(\$4)	\$0	\$0	(\$4)	\$0	\$0	\$0	\$0	\$0
1249000	ESC - RESERVE	WYU	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0
1249000 Total			(\$89)	(\$0)	\$0	(\$4)	(\$16)	(\$4)	(\$0)	\$0	(\$65)
1822200	UNRECOVD PLANT - TROJAN-DR	TROJP	\$15,212	\$696	\$11,152	\$3,372	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVD PLANT - TROJAN-DR-DEP'N	TROJP	(\$13,918)	(\$637)	(\$10,203)	(\$3,085)	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	\$17,981	\$823	\$13,180	\$3,987	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	(\$16,086)	(\$736)	(\$11,791)	(\$3,567)	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVD PLANT - TROJAN-WESTHOUSE	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total			\$3,188	\$146	\$2,337	\$707	\$0	\$0	\$0	\$0	\$0
1822230	UNREC PLANT TROJAN - WA	WA	(\$437)	\$0	\$0	(\$437)	\$0	\$0	\$0	\$0	\$0
1822230 Total			(\$437)	\$0	\$0	(\$437)	\$0	\$0	\$0	\$0	\$0
1822240	UNREC PLANT TROJAN - OR	OR	(\$108)	\$0	(\$108)	\$0	\$0	\$0	\$0	\$0	\$0
1822240 Total			(\$108)	\$0	(\$108)	\$0	\$0	\$0	\$0	\$0	\$0
1822600	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	Trail Mountain Mine Closure Costs	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	(\$10,608)	\$0	\$0	\$0	(\$6,775)	(\$933)	(\$2,845)	(\$56)	\$0
1822600	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$10,608	\$175	\$2,746	\$840	\$4,374	\$602	\$1,837	\$36	\$0
1822600 Total			\$0	\$175	\$2,746	\$840	(\$2,400)	(\$531)	(\$1,008)	(\$20)	\$0
1822700	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	CAGW	\$3,982	\$182	\$2,921	\$882	\$0	\$0	\$0	\$0	\$0
1822700 Total			\$3,982	\$182	\$2,921	\$882	\$0	\$0	\$0	\$0	\$0
1823000	ENERGY FINANSWER - UT 1996	UT	\$62	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0
1823000 Total			\$62	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0
1823020	IDAI COSTS - NO. CA DIRECT ACCESS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823020 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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1823040	187002	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18711	OREGON DIRECT ACCESS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18743	SCH 781 DIRECT ACCESS SHOPPING IN	(\$92)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$92)
1823040	18744	SCH 294-25 TRANSITION ADJ BAL ACCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18764	SCH 294-27 TRANSITION ADJ BAL ACCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18765	IMPLEMENTATION COST II - RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18766	IMPLEMENTATION COST II - NONRESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18767	IMPLEMENTATION COST 3 - RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18768	IMPLEMENTATION COST 3 - NON RES SMALL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18769	IMPLEMENTATION COST 3 - NON RES LARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	18780	IMPLEMENT COST 7 RESIDENTIAL	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1)
1823040	18781	IMPLEMENT COST 7 NON-RESIDENTIAL	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1823040	187799	Reg Asset - SB 1149 Balance ReClass	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823040 Total			(\$70)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$70)
1823600	187040	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	187104	PITTSBERG - MIDWAY ARBITRATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	187601	FAS 87/88 PENSION UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	187623	Contra Pension Reg Asset MMT & CTG - WY	(\$3,740)	\$0	\$0	\$0	\$0	\$0	(\$3,740)	\$0	\$0
1823870 Total			\$761	\$0	\$0	\$0	\$0	\$0	\$761	\$0	\$0
1823910	101866	Reg Asset - Post-Reg MMT - WY	(\$2,979)	\$0	\$0	\$0	\$0	\$0	(\$2,979)	\$0	\$0
1823910	101867	DSM THEA FOSS WATERWAY CLEANUP	\$3	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823910	101868	DS-M RETAIL MINOR SITES	\$14	\$0	\$4	\$1	\$1	\$1	\$2	\$0	\$0
1823910	101911	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101912	PRINCEVILLE SERVICE CENTER CLEANUP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102026	UTAH METALS CLEANUP	\$54	\$1	\$14	\$4	\$23	\$3	\$8	\$0	\$0
1823910	102027	D-SM RETAIL MINOR SITES	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1823910	102041	D-SM THEA FOSS WATERWAY CLEANUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102103	UTAH METALS CLEANUP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102104	UTAH METALS CLEANUP	\$51	\$0	\$14	\$4	\$22	\$3	\$7	\$0	\$0
1823910	102105	ASTORIA YOUNGS BAY CLEANUP	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0	\$0
1823910	102191	D-SM RETAIL MINOR SITES	\$135	\$3	\$36	\$10	\$58	\$7	\$20	\$0	\$0
1823910	102193	ASTORIA YOUNGS BAY CLEANUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102194	UTAH METALS CLEANUP	\$80	\$2	\$21	\$6	\$34	\$4	\$12	\$0	\$0
1823910	102324	DSM RETAIL MINOR SITES	\$80	\$2	\$21	\$6	\$35	\$4	\$12	\$0	\$0
1823910	102325	DSM RETAIL MINOR SITES	\$49	\$1	\$13	\$4	\$21	\$3	\$7	\$0	\$0
1823910	102326	ASTORIA YOUNGS BAY CLEANUP	\$113	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
1823910	102463	UTAH METALS CLEANUP	\$113	\$3	\$30	\$8	\$49	\$6	\$16	\$0	\$0
1823910	102464	D-SM RETAIL MINOR SITES	\$24	\$0	\$7	\$2	\$4	\$1	\$4	\$0	\$0
1823910	102477	ASTORIA YOUNGS BAY CLEANUP	\$1,670	\$38	\$446	\$124	\$724	\$90	\$244	\$5	\$0
1823910	102570	THIRD WEST SUBSTATION CLEANUP	\$18	\$0	\$5	\$1	\$8	\$1	\$3	\$0	\$0
1823910	102571	SALT LAKE CITY AUTO	\$3,173	\$72	\$847	\$235	\$1,376	\$171	\$464	\$9	\$0
1823910	102584	D-SM RETAIL MINOR SITES	\$4	\$0	\$1	\$0	\$2	\$0	\$0	\$0	\$0
1823910	102584	WASHINGTON NON-DEFERRED COSTS	(\$565)	\$0	\$0	(\$565)	\$0	\$0	\$0	\$0	\$0
1823910	102661	SALT LAKE CITY AUTO	\$636	\$14	\$170	\$47	\$276	\$34	\$93	\$2	\$0
1823910	102771	ASTORIA YOUNG BAY CLEANUP	\$1,064	\$24	\$284	\$79	\$461	\$57	\$156	\$3	\$0
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION									



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1823920	1823920		\$6,624	\$163	\$1,918	(\$31)	\$3,117	\$386	\$1,051	\$20	\$0
1823920	101183	IND FINANSWER 94	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1823920	101184	IND FINANSWER 95	\$32	\$0	\$0	\$0	\$32	\$0	\$0	\$0	\$0
1823920	101185	IND FINANSWER 96	\$26	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0
1823920	101188	COMM BUILDING 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101189	COMM BUILDING 94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101190	COMM BUILDING 96	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823920	101216	ENERGY FINANSWER - UT 1994	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
1823920	101217	ENERGY FINANSWER - UT 1995	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823920	101902	ENERGY FINANSWER - WY PPL 1999	\$1	\$0	\$0	\$0	\$1	\$0	\$1	\$0	\$0
1823920	101903	INDUSTRIAL FINANSWER - WY PPL 1999	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$1	\$0
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	\$4	\$0	\$0	\$0	\$4	\$0	\$4	\$0	\$0
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102030	ENERGY FINANSWER - WASHINGTON	\$3,743	\$0	\$0	\$0	\$3,743	\$0	\$0	\$0	\$3,743
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	\$16,894	\$0	\$0	\$0	\$16,894	\$0	\$0	\$0	\$16,894
1823920	102033	LOW INCOME - WASHINGTON	\$5,997	\$0	\$0	\$0	\$5,997	\$0	\$0	\$0	\$5,997
1823920	102034	OTHER	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$14
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	\$788	\$0	\$0	\$0	\$788	\$0	\$0	\$0	\$788
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	\$624	\$0	\$0	\$0	\$624	\$0	\$0	\$0	\$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	\$88	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$88
1823920	102040	NEEA - WASHINGTON	\$3,505	\$0	\$0	\$0	\$3,505	\$0	\$0	\$0	\$3,505
1823920	102043	ENERGY CODE DEVELOPMENT	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$2
1823920	102044	HOME COMFORT - WASHINGTON	\$156	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$156
1823920	102045	WEATHERIZATION - WASHINGTON	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$22
1823920	102046	HASSLE FREE	\$41	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$41
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	\$26	\$0	\$0	\$0	\$26	\$0	\$0	\$26	\$0
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	\$1,183	\$0	\$0	\$0	\$1,183	\$0	\$0	\$0	\$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$24
1823920	102128	WA REVENUE RECOVERY - SEC OFFSET	(\$42,402)	\$0	\$0	\$0	(\$42,402)	\$0	\$0	\$0	(\$42,402)
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	\$1,280	\$0	\$0	\$0	\$1,280	\$0	\$0	\$0	\$1,280
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	\$1,353	\$0	\$0	\$0	\$1,353	\$0	\$0	\$0	\$1,353
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	\$4,202	\$0	\$0	\$0	\$4,202	\$0	\$0	\$0	\$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	\$848	\$0	\$0	\$0	\$848	\$0	\$0	\$0	\$848
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	\$498	\$0	\$0	\$0	\$498	\$0	\$0	\$0	\$498
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	\$82	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$82



Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102158	WYP	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1823920	102159	WYP	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0
1823920	102160	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102161	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102185	OTHER	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	102186	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	102195	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	102196	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	102205	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	102206	OTHER	\$2,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,071
1823920	102208	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102209	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102210	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	102213	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	102214	OTHER	\$2,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,018
1823920	102215	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102223	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	102225	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	102226	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	102227	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	102228	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102229	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	102230	OTHER	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	102231	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	102232	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102233	OTHER	(\$27)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$27)
1823920	102236	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102237	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102238	WYP	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0	\$0
1823920	102239	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102245	OTHER	(\$1,682)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,682)
1823920	102327	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102328	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	102336	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102337	OTHER	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	102338	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	102339	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	102340	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	102341	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	102342	OTHER	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1)
1823920	102343	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	102344	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	102345	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	102346	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	102347	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	102348	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89



Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102349	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	102351	IDU	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823920	102360	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102362	WYP	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0
1823920	102363	WYP	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0
1823920	102364	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102443	OTHER	\$554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$554
1823920	102444	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	102458	OTHER	\$2,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,270
1823920	102459	OTHER	\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$627
1823920	102460	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	102461	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	102462	OTHER	(\$147,460)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$147,460)
1823920	102502	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102503	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	102504	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	102506	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102507	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102508	IDU	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823920	102518	IDU	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1823920	102525	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102528	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102529	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102530	IDU	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0
1823920	102532	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	102533	OTHER	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	102534	OTHER	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	102535	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	102536	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102537	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	102539	OTHER	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	102540	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	102541	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	102543	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102544	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	102545	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	102546	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	102547	OTHER	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	102548	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	102549	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	102550	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	102552	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102553	WYP	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0
1823920	102554	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102555	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102562	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102586	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102702	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102703	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102706	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	102707	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	102708	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	102709	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	102710	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	102712	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	102713	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102717	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	102718	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	102719	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	102720	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	102721	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	102722	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102723	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102725	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	102759	OTHER	\$1,885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,885
1823920	102760	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	102761	OTHER	(\$10,087)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,087)
1823920	102767	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102788	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102789	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102790	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102791	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102792	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102796	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102798	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102799	WYP	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102802	WYP	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	102803	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102804	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102805	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102806	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102807	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102819	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	102820	OTHER	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823920	102821	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	102822	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	102823	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	102824	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102825	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	102826	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	102827	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	102828	OTHER	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102829	OTHER	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	102830	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	102831	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	102833	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	102834	IRRIGATION LOAD CONTROL - UTAH - 2007	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	102883	HOME ENERGY EFF INCENTIVE PROG - UT 2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102885	CALIFORNIA DSM EXPENSE - 2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102885	ENERGY FINANSWER - WYOMING PPL - 2008	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$5
1823920	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$6
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$1
1823920	102889	REFRIGERATOR RECYCLING - WYOMING 2008	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$6
1823920	102890	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$2
1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$2
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$2
1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$3
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$3
1823920	102894	INDUSTRIAL FINANSWER EXPRESS - WYOMING 2008	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$3
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	102907	SELF DIRECT COMMERCIAL - WYOMING 2008	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823920	102908	ENERGY FINANSWER - UTAH - 2008	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	102910	INDUSTRIAL FINANSWER - UTAH - 2008	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	102911	POWER FORWARD - UTAH - 2008	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817
1823920	102964	CALIFORNIA DSM EXPENSE - 2009	\$3,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,928
1823920	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156
1823920	102978	ENERGY FINANSWER - UTAH - 2009	\$1,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,109
1823920	102979	INDUSTRIAL FINANSWER - UTAH - 2009	\$2,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,472
1823920	102980	LOW INCOME - UTAH - 2009	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	102981	POWER FORWARD - UTAH - 2009	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	102982	REFRIGERATOR RECYCLING PGM - UTAH - 2009	\$1,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,066
1823920	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$701
1823920	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$1,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,495
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$344
1823920	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	\$1,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,106



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823920	102991	OTHER	\$12,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,487
1823920	102992	HOME ENERGY EFF INCENTIVE PROG - UT 2009	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102993	ENERGY FINANSWER - WYOMING PPL - 2009	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823920	102995	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102996	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
1823920	102997	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
1823920	102998	LOW-INCOME WEATHERIZATION - WYOMING PPL	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	102999	COMMERCIAL FINANSWER EXPRESS - WY - 2009	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	103000	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103001	SELF DIRECT - COMMERCIAL - WY - 2009	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	103003	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103004	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103005	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90
1823920	103006	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823920	103007	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	103008	ENERGY FINANSWER Cat 2 - WY 2009	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823920	103012	INDUSTRIAL FINANSWER Cat 2 - WY 2009	(821)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(821)
1823920	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 1	(502)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(502)
1823920	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 2	(504)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(504)
1823920	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 3	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163
1823920	103031	OUTREACH and COMMUNICATIONS - UT 2009	\$3,692	\$0	\$0	\$0	\$172	\$64	\$224	\$0	\$3,232
1823930	101300	WEATHERIZATION 96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823930	101303	SUPER GOOD CENT 90	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1823930	101304	SUPER GOOD CENT 91	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823930	101305	SUPER GOOD CENT 92	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823930	101306	CASH GRANT ID 92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101307	LOW INCOME ID 90	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101308	LOW INCOME ID 91	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	101309	LOW INCOME ID 92	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	101310	LOW INCOME ID 93	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	101311	LOW INCOME ID 94	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101312	LOW INCOME ID 95	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101313	LOW INCOME ID 96	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101314	"LOW INCOME PROGRAM, ID-UT 1998"	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	101315	CASH GRANT ID 90	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	101316	CASH GRANT ID 91	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101317	CASH GRANT ID 92	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	101318	CASH GRANT ID 93	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101319	CASH GRANT ID 94	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101319	CASH GRANT ID 95	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	101320	CASH GRANT ID 96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101322	"WEATHER LOANS, IDAHO - U 1997"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101323	"WEATHER LOANS, IDAHO - U 1998"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101324	EARLY PAYOFF ID 92	\$29	\$0	\$0	\$0	\$0	\$29	\$0	\$0	\$29



Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	EARLY PAYOFF ID 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	IRRIGATION ID 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	IRRIGATION ID 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	IRRIGATION ID 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	SELF AUDIT - IDAHO-UT 1998	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	REG MOBILE HOME 93	IDU	\$21	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
1823930	REG MOBILE HOME 94	IDU	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1823930	REG MOBILE HOME 95	IDU	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823930	REG MOBILE HOME 96	IDU	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
1823930	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	(\$4)	\$0	\$0	\$0	\$0	(\$4)	\$0	\$0	\$0
1823930	TECH MONITOR ID 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	TECH MONITOR ID 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	HASSLE FREE ID 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	HASSLE FREE ID 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	HASSLE FREE ID 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	HASSLE FREE ID 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	ENERGY FINANSWER91	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	ENERGY FINANSWER92	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	ENERGY FINANSWER93	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	ENERGY FINANSWER94	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	ENERGY FINANSWER95	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	ENERGY FINANSWER96	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	"ENERGY FINANSWER, ID-UT 1997"	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	"ENERGY FINANSWER, ID-UT 1998"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	MAJOR CUSTOMER 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	IND FINANSWER 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	IND FINANSWER 96	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	COMM RETROFIT 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	FINANSWER 12000 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	FINANSWER 12000 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	FINANSWER 12000 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	WHOLESALE PURCH 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	MANF ACQUISITION92	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	HOME COMFORT 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	REFRIGERATION 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	REFRIGERATION 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	REFRIGERATION 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	REFRIGERATION 95	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	REFRIGERATION 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1823930	REG ENERGY MNGT 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

Average of Monthly Averages Ending - December 2009

Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	101372	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101373	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101374	IDU	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
1823930	101375	IDU	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
1823930	101376	IDU	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823930	101377	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101378	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101379	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101380	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101381	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101382	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101383	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101384	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101385	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101386	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101387	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101388	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101389	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101881	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101883	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101884	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101886	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101887	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101914	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101917	IDU	\$80	\$0	\$0	\$0	\$0	\$80	\$0	\$0	\$0
1823930	101920	IDU	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823930	101926	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101927	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101928	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101929	IDU	\$10	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0
1823930	101930	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101950	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101955	IDU	\$91	\$0	\$0	\$0	\$0	\$91	\$0	\$0	\$0
1823930	102062	IDU	\$16	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0
1823930	102063	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102064	IDU	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823930	102066	IDU	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1823930	102079	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	102180	IDU	\$101	\$0	\$0	\$0	\$0	\$101	\$0	\$0	\$0
1823930	102181	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102182	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102183	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102184	IDU	\$116	\$0	\$0	\$0	\$0	\$116	\$0	\$0	\$0
1823930	102204	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102216	IDU	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	102217	IDU	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823930	102218	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102219	IDU	\$103	\$0	\$0	\$0	\$0	\$103	\$0	\$0	\$0
1823930	102220	IDU	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823930	102221	IDU	\$230	\$0	\$0	\$0	\$0	\$230	\$0	\$0	\$0
1823930	102222	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102263	IDU	\$157	\$0	\$0	\$0	\$0	\$157	\$0	\$0	\$0
1823930	102352	IDU	\$63	\$0	\$0	\$0	\$0	\$63	\$0	\$0	\$0
1823930	102353	IDU	\$29	\$0	\$0	\$0	\$0	\$29	\$0	\$0	\$0
1823930	102354	IDU	\$130	\$0	\$0	\$0	\$0	\$130	\$0	\$0	\$0
1823930	102355	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102356	IDU	\$185	\$0	\$0	\$0	\$0	\$185	\$0	\$0	\$0
1823930	102358	IDU	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	102519	IDU	\$36	\$0	\$0	\$0	\$0	\$36	\$0	\$0	\$0
1823930	102520	IDU	\$41	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0
1823930	102521	IDU	\$184	\$0	\$0	\$0	\$0	\$184	\$0	\$0	\$0
1823930	102522	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102523	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102524	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102573	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102574	IDU	\$144	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0
1823930	102575	IDU	\$359	\$0	\$0	\$0	\$0	\$359	\$0	\$0	\$0
1823930	102576	IDU	\$361	\$0	\$0	\$0	\$0	\$361	\$0	\$0	\$0
1823930	102577	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102578	IDU	\$143	\$0	\$0	\$0	\$0	\$143	\$0	\$0	\$0
1823930	102579	IDU	\$117	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0
1823930	102580	IDU	\$47	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0
1823930	102581	IDU	\$246	\$0	\$0	\$0	\$0	\$246	\$0	\$0	\$0
1823930	102582	IDU	\$103	\$0	\$0	\$0	\$0	\$103	\$0	\$0	\$0
1823930	102758	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	102809	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102810	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102811	OTHER	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
1823930	102812	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	102813	OTHER	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	102814	OTHER	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	102815	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823930	102816	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	102817	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823930	102818	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	102896	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	102898	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	102899	OTHER	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	102900	OTHER	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
1823930	102900	OTHER	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2009
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823930	102901	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	102902	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	102903	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	102904	INDUSTRIAL FINANSWER - IDAHO - 2008	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	102905	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	102957	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	102958	CATEGORY 1 - WYOMING - 2008	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	102959	CATEGORY 2 - WYOMING - 2008	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	102966	CATEGORY 3 - WYOMING - 2008	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823930	102967	ENERGY FINANSWER - ID/UT 2009	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147
1823930	102968	INDUSTRIAL FINANSWER - ID-UT 2009	\$2,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,045
1823930	102969	IRRIGATION INTERRUPTIBLE ID-UT 2009	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97
1823930	102970	LOW INCOME WZ - ID-UT 2009	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156
1823930	102971	NEEA - IDAHO - UTAH 2009	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
1823930	102972	REFRIGERATOR RECYCLING PGM - ID-UT 2009	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823930	102973	COMMERCIAL FINANSWER EXPR - ID-UT 2009	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823930	102974	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$327
1823930	102975	IRRIGATION EFFICIENCY PRGM - ID-UT 2009	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$261
1823930		HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$13,957	\$0	\$0	\$0	\$0	\$3,701	\$0	\$0	\$10,155
1823940	101391	DSR CARRY CHG ID-U	\$139	\$0	\$0	\$0	\$0	\$139	\$0	\$0	\$0
1823940	101469	ENERGY FINANSWER94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	101470	ENERGY FINANSWER95	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823940	101471	ENERGY FINANSWER96	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1823940	101472	IND FINANSWER 94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	101473	IND FINANSWER 95	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823940	101474	IND FINANSWER 96	(\$2)	\$0	\$0	\$0	(\$2)	\$0	\$0	\$0	\$0
1823940	101477	COMM RETRO 94	(\$0)	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0
1823940	102146	UT CARRYING CHARGE - 2001/2002	\$3,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,207
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	(\$677)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$677)
1823940	102766	DSR CARRYING CHARGES	\$88	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0
1823940			\$2,762	\$0	\$0	\$0	\$4	\$227	\$0	\$0	\$2,530
1823960	101662	NET LOST REVN COMM	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823960	101663	NET LOST REVN COMM	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	\$26	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0
1823960	101673	NET LOST REVN 12000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101674	NET LOST REVN 12000	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823960	101675	NET LOST REVN 12000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101681	UTAH NET LOST REV - COMM. SPACE - 1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101682	NET LOST REVN COMM	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
1823960	101683	NET LOST REVN COMM	\$54	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0
1823960	101684	NET LOST REVN COMM	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823960	101685	NET LOST REVN IND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101686	NET LOST REVN IND	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823960	101687	NET LOST REVN IND	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
1823960	101688	NET LOST REVN IND	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823960	101691	NET LOST EF RETRO	\$15	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823960	NET LOST EF RETRO	UT	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823960	NET LOST EF CUSTOM	UT	\$25	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0
1823960	NET LOST EF CUSTOM	UT	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0
1823960	NET LOST EF PRESCRIPT	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	NET LOST EF PRESCRIPT	UT	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823960	NET LOST EF COMMERCIAL	UT	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
1823960	NET LOST EF COMMERCIAL	UT	\$252	\$0	\$0	\$0	\$252	\$0	\$0	\$0	\$0
1823990	Deferred Regulatory Expense	IDU	\$32	\$0	\$0	\$0	\$32	\$0	\$0	\$0	\$0
1823990	Regulatory Asset - Balance Reclass	OTHER	\$4,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,437
1823990	Calif Alternative Rate for Energy (CARE)	OTHER	\$2,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,109
1823990	RETAIL ACCESS PROJECT - INC	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	ENERGY TRUST OF OREGON - SB 1149	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	CHOLLA PLANT TRANSACTION COSTS	CAEE	\$9,073	\$0	\$0	\$0	\$6,010	\$745	\$2,263	\$55	\$0
1823990	WASHINGTON COLSTRIP #3 REGULATORY ASSET	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$605	\$0	\$0	\$605	\$0	\$0	\$0	\$0	\$0
1823990	TRAIL MOUNTAIN MINE CLOSURE COSTS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	Trail Mtn Mine Costs - Deseret Settlement	OTHER	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
1823990	BSIP/SAP - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	\$511	\$0	\$0	\$0	\$511	\$0	\$0	\$0	\$0
1823990	SOFTWARE WRITE DOWN 1999 - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	TRANSITION TEAM COSTS - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	NOELL KEMPF CAP - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	P&M STRIKE AMORT - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wy-All	FERC	Other
1823990	MAY 2000 TRANSITION PLAN COSTS - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	\$4,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,216
1823990	MAY 2000 TRANSITION PLAN COSTS - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	MEHC TRANSITION PLAN - WA	WA	\$637	\$0	\$637	\$0	\$0	\$0	\$0	\$0	\$1,859
1823990	WY 2006- TRAN SEV CST	OTHER	\$1,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$468
1823990	BPA WASHINGTON BALANCING ACCOUNT	OTHER	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	UT - DEFERRED NET POWER COSTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	ID - DEFERRED NET POWER COSTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	(\$2,557)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,557)
1823990	OR UE134 POWER COST	OTHER	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823990	Def Net Power WY - 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	Def Net Power - Wyoming 2008	OTHER	\$1,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,326
1823990	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	OTHER	\$19,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,471
1823990	CONTRA - REGULATORY ASSETS	WYP	\$1,045	\$0	\$0	\$0	\$0	\$0	\$1,045	\$0	\$0
1823990	Reg Asset - Goodroe Hills Liq. Damages -	WYP	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823990	OR-RCAC REV REQUIREMENT	OTHER	\$7,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,528
1823990	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	\$750	\$0	\$750	\$0	\$0	\$0	\$0	\$0	\$14,135
1823990	OR SB 408 REG ASSET	OTHER	\$14,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	DEFERRED COST OF TOU GUARANTEE	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	Defd UT Ind Eval Fee	UT	(\$19)	\$0	\$0	\$0	(\$19)	\$0	\$0	\$0	\$0
1823990	CA DEFERRED INTERVENOR FUNDING	OTHER	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
1823990	ID Deferred Intervenor Funding	OTHER	\$1,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,218
1823990	Reg Asset - Other - Balance Reclass	IDU	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
1823990	DEFERRED NET POWER COSTS - WY 09	OTHER	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155
1823990	Reg Asset - CA ECAC	OTHER	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$602
1823990	Deferred Net Power Costs - ID 09	OTHER	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227
1823990	Reg Asset - Def NPC Balance Reclass	OTHER	\$476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$476
1823990	REG ASSET - ENVIRONMENTAL COSTS	OTHER	\$1,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,301
1823990	JBG	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990 Total			\$70,195	\$0	\$0	\$1,992	\$6,502	\$795	\$3,499	\$55	\$57,352
1823993	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(\$435)	\$0	(\$435)	\$0	\$0	\$0	\$0	\$0	\$0
1823993 Total			(\$435)	\$0	(\$435)	\$0	\$0	\$0	\$0	\$0	\$0
1823995	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	(\$267)	\$0	\$0	\$0	\$0	(\$267)	\$0	\$0	\$0
1823995 Total			(\$267)	\$0	\$0	\$0	\$0	(\$267)	\$0	\$0	\$0
1823999	DSM Regulatory Assets-Accruals	OTHER	\$7,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,230
1823999 Total			\$7,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,230