



*Washington Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
June 30, 2017



PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended June 2017

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	340,464,803	(8,200,970)	332,263,833	5,244,467	337,508,300
3 Interdepartmental	-	-	-	-	-
4 Special Sales	8,347,760	-	8,347,760	-	8,347,760
5 Other Operating Revenues	10,697,195	(174,254)	10,522,941	-	10,522,941
6 Total Operating Revenues	<u>359,509,758</u>	<u>(8,375,224)</u>	<u>351,134,534</u>	<u>5,244,467</u>	<u>356,379,001</u>
7					
8 Operating Expenses:					
9 Steam Production	73,589,390	(1,522,127)	72,067,263	26,215	72,093,478
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,454,764	27,234	7,481,998	14,443	7,496,441
12 Other Power Supply	62,058,677	2,045,218	64,103,896	15,436	64,119,332
13 Transmission	31,394,113	(96,538)	31,297,575	12,387	31,309,961
14 Distribution	11,139,086	38,235	11,177,322	34,680	11,212,002
15 Customer Accounting	5,898,158	(120,101)	5,778,057	41,977	5,820,034
16 Customer Service & Info	631,013	13,807	644,821	2,332	647,153
17 Sales	-	-	-	-	-
18 Administrative & General	9,194,790	237,931	9,432,721	16,499	9,449,220
19 Total O&M Expenses	<u>201,359,992</u>	<u>623,659</u>	<u>201,983,651</u>	<u>163,969</u>	<u>202,147,620</u>
20 Depreciation	47,737,407	(329,506)	47,407,900	468,525	47,876,425
21 Amortization	4,847,782	17,817	4,865,599	71,995	4,937,594
22 Taxes Other Than Income	23,256,677	116,525	23,373,202	182,055	23,555,257
23 Income Taxes - Federal	13,045,615	(1,590,451)	11,455,163	(209,090)	11,246,073
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	4,675,518	(2,085,757)	2,589,761	3,024,839	5,614,601
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(37,997)	57,318	19,322	(426)	18,896
28 Total Operating Expenses:	<u>294,884,994</u>	<u>(3,190,395)</u>	<u>291,694,599</u>	<u>3,701,868</u>	<u>295,396,466</u>
29					
30 Operating Rev For Return:	<u>64,624,764</u>	<u>(5,184,828)</u>	<u>59,439,935</u>	<u>1,542,600</u>	<u>60,982,535</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,846,786,895	31,847,697	1,878,634,592	24,610,662	1,903,245,253
34 Plant Held for Future Use	37,100	-	37,100	-	37,100
35 Misc Deferred Debits	3,278,709	(2,895,389)	383,320	312,559	695,879
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,080,157	(2,076,090)	4,068	-	4,068
39 Fuel Stock	6,111,610	(6,111,610)	(0)	-	(0)
40 Material & Supplies	7,964,294	(7,964,294)	0	-	0
41 Working Capital	2,621,714	21,547,388	24,169,102	-	24,169,102
42 Weatherization	5,687	-	5,687	-	5,687
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>1,868,886,166</u>	<u>34,347,702</u>	<u>1,903,233,868</u>	<u>24,923,221</u>	<u>1,928,157,089</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(704,909,460)	(46,211,627)	(751,121,087)	(5,405,089)	(756,526,177)
48 Accum Prov For Amort	(54,949,563)	(2,081,656)	(57,031,219)	(37,830)	(57,069,049)
49 Accum Def Income Tax	(273,163,313)	6,917,979	(266,245,334)	(2,830,555)	(269,075,889)
50 Unamortized ITC	(38,031)	-	(38,031)	-	(38,031)
51 Customer Adv For Const	27,373	(2,345,835)	(2,318,461)	-	(2,318,461)
52 Customer Service Deposits	-	(3,143,499)	(3,143,499)	-	(3,143,499)
53 Misc Rate Base Deductions	(6,639,105)	(4,700,247)	(11,339,351)	(1,111,780)	(12,451,131)
54					
55 Total Rate Base Deductions	<u>(1,039,672,097)</u>	<u>(51,564,885)</u>	<u>(1,091,236,983)</u>	<u>(9,385,254)</u>	<u>(1,100,622,237)</u>
56					
57 Total Rate Base:	<u>829,214,069</u>	<u>(17,217,184)</u>	<u>811,996,885</u>	<u>15,537,967</u>	<u>827,534,852</u>
58					
59 Return on Rate Base	7.79%		7.32%		7.37%
60 Return on Equity	10.51%	-0.964%	9.54%	0.10%	9.64%
61					
62 TAX CALCULATION:					
63 Operating Revenue	82,345,897	(8,861,037)	73,484,860	4,358,349	77,843,209
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(1,728,659)	23,604	(1,705,055)	-	(1,705,055)
66 Interest	22,618,450	(1,229,656)	21,388,794	409,285	21,798,079
67 Schedule "M" Additions	72,969,959	1,340,243	74,310,202	1,652,076	75,962,278
68 Schedule "M" Deductions	86,211,627	(1,770,596)	84,441,031	10,869,839	95,310,870
69 Income Before Tax	<u>48,214,438</u>	<u>(4,544,146)</u>	<u>43,670,292</u>	<u>(5,268,699)</u>	<u>38,401,593</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>48,214,438</u>	<u>(4,544,146)</u>	<u>43,670,292</u>	<u>(5,268,699)</u>	<u>38,401,593</u>
73					
74 Federal Income Taxes + Other	<u>13,045,615</u>	<u>(1,590,451)</u>	<u>11,455,163</u>	<u>(209,090)</u>	<u>11,246,073</u>

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	(2,956,502)	10,888,608	(9,029,676)	-	(3,913,434)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(174,254)	(174,254)	-	-	-	-	-	-	-
6 Total Operating Revenues	(3,130,756)	10,712,354	(9,029,676)	-	(3,913,434)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	(1,495,912)	-	75,644	(1,571,556)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	41,677	-	41,677	-	-	-	-	-	-
12 Other Power Supply	2,060,654	-	(96,152)	2,156,806	-	-	-	-	-
13 Transmission	(84,152)	-	(84,152)	-	-	-	-	-	-
14 Distribution	72,915	-	72,915	-	-	-	-	-	-
15 Customer Accounting	(78,124)	-	(78,124)	-	-	-	-	-	-
16 Customer Service & Info	16,140	-	16,140	-	-	-	-	-	-
17 Seles	-	-	-	-	-	-	-	-	-
18 Administrative & General	254,430	-	38,432	(5,049)	-	-	221,046	-	-
19 Total O&M Expenses	787,628	-	(13,620)	580,201	-	-	221,046	-	-
20 Depreciation	139,019	-	(542,338)	(349,206)	959,770	-	70,792	-	-
21 Amortization	89,812	-	-	-	89,812	-	-	-	-
22 Taxes Other Than Income	298,560	-	-	(41,253)	-	339,833	-	-	-
23 Income Taxes: Federal	(1,799,541)	3,749,319	(3,294,123)	(138,950)	(165,976)	1,794,881	(3,744,692)	-	-
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	939,082	166	-	58,850	(1,703,544)	(1,433,664)	4,017,273	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	56,893	(426)	38,061	-	-	-	19,258	-	-
28 Total Operating Expenses:	511,472	3,749,059	(3,812,020)	109,643	(819,938)	701,050	583,677	-	-
29									
30 Operating Rev For Return:	(3,642,229)	6,963,295	(6,117,657)	(109,643)	(3,093,496)	(701,050)	(583,677)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	56,458,359	-	-	(28,792,563)	-	-	85,250,922	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,582,830)	-	-	-	-	-	(2,582,830)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(2,076,090)	-	-	-	-	-	(2,076,090)	-	-
39 Fuel Stock	(6,111,610)	-	-	-	-	-	(6,111,610)	-	-
40 Material & Supplies	(7,964,294)	-	-	-	-	-	(7,964,294)	-	-
41 Working Capital	21,547,388	-	-	-	-	-	21,547,388	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	59,270,923	-	-	(28,792,563)	-	-	88,063,486	-	-
45									
46 Deductions:									
47 Accum Prov For Daprec	(51,616,716)	-	-	20,886,083	(11,338,955)	-	(60,943,845)	-	-
48 Accum Prov For Amort	(2,119,487)	-	-	-	(2,119,487)	-	-	-	-
49 Accum Def Income Tax	4,087,424	85	-	916,359	2,900,802	4,438,603	(4,168,426)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,345,835)	-	-	-	-	-	(2,345,835)	-	-
52 Customer Service Deposits	(3,143,499)	-	-	-	-	-	(3,143,499)	-	-
53 Miscellaneous Deductions	(5,812,027)	(223)	-	-	(6,365,107)	-	553,304	-	-
54									
55 Total Deductions:	(60,950,140)	(139)	-	21,582,443	(16,922,746)	4,438,603	(70,048,301)	-	-
56									
57 Total Rate Base:	(1,679,217)	(139)	-	(7,210,121)	(16,922,746)	4,438,603	18,015,185	-	-
58									
59									
60 Estimated ROE impact	-0.86%	1.71%	-1.50%	0.11%	-0.44%	-0.26%	-0.48%	0.00%	0.00%
61 Estimated Price Change	5,672,091	(11,221,725)	9,868,919	(671,527)	2,994,481	1,651,951	3,059,992	-	-
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(4,502,688)	10,712,780	(9,411,779)	(180,743)	(4,963,016)	(339,833)	(311,096)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	23,604	-	-	-	-	23,604	-	-	-
69 Interest	(820,371)	-	-	-	-	(820,371)	-	-	-
70 Schedule "M" Additions	2,992,319	-	-	(52,188)	4,422,496	-	(1,377,889)	-	-
72 Schedule "M" Deductions	9,099,243	439	-	155,070	(66,302)	-	9,010,036	-	-
73 Income Before Tax	(9,812,845)	10,712,340	(9,411,779)	(397,000)	(474,218)	456,934	(10,699,121)	-	-
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(9,812,845)	10,712,340	(9,411,779)	(397,000)	(474,218)	456,934	(10,699,121)	-	-
78									
79 Federal Income Taxes	(1,799,541)	3,749,319	(3,294,123)	(138,950)	(165,976)	1,794,881	(3,744,692)	-	-

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	(8,200,970)	4,530,584	(9,929,676)	-	(2,801,877)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(174,254)	(174,254)	-	-	-	-	-	-	-
6 Total Operating Revenues	(8,375,224)	4,356,330	(9,929,676)	-	(2,801,877)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	(1,522,127)	-	49,429	(1,571,556)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	27,234	-	27,234	-	-	-	-	-	-
12 Other Power Supply	2,045,218	-	(111,588)	2,156,806	-	-	-	-	-
13 Transmission	(96,538)	-	(96,538)	-	-	-	-	-	-
14 Distribution	38,235	-	38,235	-	-	-	-	-	-
15 Customer Accounting	(120,101)	-	(120,101)	-	-	-	-	-	-
16 Customer Service & Info	13,807	-	13,807	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	237,931	-	21,933	(5,049)	-	-	221,046	-	-
19 Total O&M Expenses	623,659	-	(177,589)	580,201	-	-	221,046	-	-
20 Depreciation	(329,506)	-	(542,338)	(349,206)	491,245	-	70,792	-	-
21 Amortization	17,817	-	-	-	17,817	-	-	-	-
22 Taxes Other Than Income	116,525	-	-	(41,253)	-	157,778	-	-	-
23 Income Taxes: Federal	(1,590,451)	1,524,716	(3,236,734)	(138,950)	(0)	366,896	(106,379)	-	-
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(2,085,757)	-	-	58,850	(1,256,535)	(960,273)	72,200	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	57,318	-	39,061	-	-	-	19,258	-	-
28 Total Operating Expenses:	(3,190,395)	1,524,716	(3,918,600)	109,643	(747,473)	(435,599)	276,918	-	-
29									
30 Operating Rev For Return:	(5,184,828)	2,831,615	(6,011,077)	(109,643)	(2,054,404)	435,599	(276,918)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	31,847,697	-	-	(28,792,563)	-	-	60,640,260	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,895,389)	-	-	-	-	-	(2,895,389)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(2,076,090)	-	-	-	-	-	(2,076,090)	-	-
39 Fuel Stock	(8,111,610)	-	-	-	-	-	(8,111,610)	-	-
40 Material & Supplies	(7,964,294)	-	-	-	-	-	(7,964,294)	-	-
41 Working Capital	21,547,388	-	-	-	-	-	21,547,388	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	34,347,702	-	-	(28,792,563)	-	-	63,140,265	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	(46,211,627)	-	-	20,666,083	(10,972,952)	-	(55,904,758)	-	-
48 Accum Prov For Amort	(2,081,656)	-	-	-	(2,081,656)	-	-	-	-
49 Accum Def Income Tax	8,917,979	-	-	916,359	2,186,957	4,038,014	(223,352)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,345,835)	-	-	-	-	-	(2,345,835)	-	-
52 Customer Service Deposits	(3,143,499)	-	-	-	-	-	(3,143,499)	-	-
53 Miscellaneous Deductions	(4,700,247)	-	-	-	(5,253,550)	-	553,304	-	-
54									
55 Total Deductions:	(51,564,885)	-	-	21,582,443	(16,121,202)	4,038,014	(61,064,140)	-	-
56									
57 Total Rate Base:	(17,217,184)	-	-	(7,210,121)	(16,121,202)	4,038,014	2,076,125	-	-
58									
59									
60 Estimated ROE impact	-0.96%	0.70%	-1.48%	0.11%	-0.20%	0.03%	-0.11%	0.00%	0.00%
61 Estimated Price Change	6,330,133	(4,563,293)	9,687,160	(671,527)	1,414,228	(226,945)	690,509	-	-
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(8,861,037)	4,356,330	(9,247,810)	(189,743)	(3,310,940)	(157,778)	(311,096)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	23,604	-	-	-	-	23,604	-	-	-
69 Interest	(1,229,656)	-	-	-	-	(1,229,656)	-	-	-
70 Schedule "M" Additions	1,340,243	-	-	(52,188)	3,310,939	-	(1,918,509)	-	-
72 Schedule "M" Deductions	(1,770,596)	-	-	155,070	-	-	(1,925,666)	-	-
73 Income Before Tax	(4,544,146)	4,356,330	(9,247,810)	(397,000)	(0)	1,048,274	(303,939)	-	-
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(4,544,146)	4,356,330	(9,247,810)	(397,000)	(0)	1,048,274	(303,939)	-	-
78									
79 Federal Income Taxes	(1,590,451)	1,524,716	(3,236,734)	(138,950)	(0)	366,896	(106,379)	-	-

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	5,244,467	6,356,024	-	-	(1,111,557)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	5,244,467	6,356,024	-	-	(1,111,557)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	26,215	-	26,215	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	14,443	-	14,443	-	-	-	-	-	-
12 Other Power Supply	15,436	-	15,436	-	-	-	-	-	-
13 Transmission	12,387	-	12,387	-	-	-	-	-	-
14 Distribution	34,680	-	34,680	-	-	-	-	-	-
15 Customer Accounting	41,977	-	41,977	-	-	-	-	-	-
16 Customer Service & Info	2,332	-	2,332	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	16,499	-	16,499	-	-	-	-	-	-
19 Total O&M Expenses	163,969	-	163,969	-	-	-	-	-	-
20 Depreciation	468,525	-	-	-	468,525	-	-	-	-
21 Amortization	71,995	-	-	-	71,995	-	-	-	-
22 Taxes Other Than Income	182,055	-	-	-	-	182,055	-	-	-
23 Income Taxes: Federal	(209,090)	2,224,604	(57,389)	-	(165,976)	1,427,985	(3,638,314)	-	-
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,024,839	166	-	-	(447,009)	(473,391)	3,945,073	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(426)	(426)	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,701,868	2,224,344	106,580	-	(72,465)	1,136,649	306,760	-	-
29									
30 Operating Rev For Return:	1,542,600	4,131,680	(106,580)	-	(1,039,091)	(1,136,649)	(306,760)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	24,610,662	-	-	-	-	-	24,610,662	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	312,559	-	-	-	-	-	312,559	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	24,923,221	-	-	-	-	-	24,923,221	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	(5,405,089)	-	-	-	(366,002)	-	(5,039,087)	-	-
48 Accum Prov For Amort	(37,830)	-	-	-	(37,830)	-	-	-	-
49 Accum Def Income Tax	(2,830,555)	85	-	-	713,845	400,589	(3,945,073)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,111,780)	(223)	-	-	(1,111,557)	-	-	-	-
54									
55 Total Deductions:	(9,385,254)	(139)	-	-	(601,544)	400,589	(8,984,160)	-	-
56									
57 Total Rate Base:	15,537,967	(139)	-	-	(601,544)	400,589	15,939,061	-	-
58									
59									
60 Estimated ROE Impact	0.10%	1.04%	-0.03%	0.00%	-0.25%	-0.29%	-0.36%	0.00%	0.00%
61 Estimated Price Change	(658,042)	(6,658,432)	171,759	-	1,580,253	1,878,895	2,369,482	-	-
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	4,359,349	6,356,450	(163,969)	-	(1,652,077)	(182,055)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	409,285	-	-	-	-	409,285	-	-	-
70 Schedule "M" Additions	1,652,076	-	-	-	1,111,557	-	540,520	-	-
72 Schedule "M" Deductions	10,869,839	439	-	-	(66,302)	-	10,935,702	-	-
73 Income Before Tax	(5,268,060)	6,356,010	(163,969)	-	(474,218)	(591,340)	(10,395,182)	-	-
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(5,268,699)	6,356,010	(163,969)	-	(474,218)	(591,340)	(10,395,182)	-	-
78									
79 Federal Income Taxes	(209,090)	2,224,604	(57,389)	-	(165,976)	1,427,985	(3,638,314)	-	-

PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended June 2017

	(1) Unadjusted Results	(2) Restating Adjustments <sup>(1)</sup>	(3) Total Restated Results for Decoupling <sup>(2)</sup>	(4) Temp. Normalizing Adjustments	(5) Total Restated Results <sup>(3)</sup>
1 Operating Revenues:					
2 General Business Revenues	340,464,803	(4,440,272)	336,024,531	(3,760,698)	332,263,833
3 Interdepartmental	-	-	-	-	-
4 Special Sales	8,347,760	-	8,347,760	-	8,347,760
5 Other Operating Revenues	10,697,195	(174,254)	10,522,941	-	10,522,941
6 Total Operating Revenues	<u>359,509,758</u>	<u>(4,614,526)</u>	<u>354,895,232</u>	<u>(3,760,698)</u>	<u>351,134,534</u>
7					
8 Operating Expenses:					
9 Steam Production	73,589,390	(1,522,127)	72,067,263	-	72,067,263
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,454,764	27,234	7,481,998	-	7,481,998
12 Other Power Supply	62,058,677	(111,588)	61,947,090	2,156,806	64,103,896
13 Transmission	31,394,113	(96,538)	31,297,575	-	31,297,575
14 Distribution	11,139,086	38,235	11,177,322	-	11,177,322
15 Customer Accounting	5,898,158	(120,101)	5,778,057	-	5,778,057
16 Customer Service & Info	631,013	13,807	644,821	-	644,821
17 Sales	-	-	-	-	-
18 Administrative & General	9,194,790	237,931	9,432,721	-	9,432,721
19 Total O&M Expenses	<u>201,359,992</u>	<u>(1,533,147)</u>	<u>199,826,845</u>	<u>2,156,806</u>	<u>201,983,651</u>
20 Depreciation	47,737,407	(329,506)	47,407,900	-	47,407,900
21 Amortization	4,847,782	17,817	4,865,599	-	4,865,599
22 Taxes Other Than Income	23,256,677	116,525	23,373,202	-	23,373,202
23 Income Taxes - Federal	13,045,615	480,675	13,526,290	(2,071,126)	11,455,163
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	4,675,518	(2,085,757)	2,589,761	-	2,589,761
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(37,997)	57,318	19,322	-	19,322
28 Total Operating Expenses:	<u>294,884,994</u>	<u>(3,276,075)</u>	<u>291,608,919</u>	<u>85,680</u>	<u>291,694,599</u>
29					
30 Operating Rev For Return:	<u>64,624,764</u>	<u>(1,338,451)</u>	<u>63,286,313</u>	<u>(3,846,377)</u>	<u>59,439,935</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,846,786,895	31,847,697	1,878,634,592	-	1,878,634,592
34 Plant Held for Future Use	37,100	-	37,100	-	37,100
35 Misc Deferred Debits	3,278,709	(2,895,389)	383,320	-	383,320
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,080,157	(2,076,090)	4,068	-	4,068
39 Fuel Stock	6,111,610	(6,111,610)	(0)	-	(0)
40 Material & Supplies	7,964,294	(7,964,294)	0	-	0
41 Working Capital	2,621,714	21,547,388	24,169,102	-	24,169,102
42 Weatherization	5,687	-	5,687	-	5,687
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>1,868,886,166</u>	<u>34,347,702</u>	<u>1,903,233,868</u>	<u>-</u>	<u>1,903,233,868</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(704,909,460)	(46,211,627)	(751,121,087)	-	(751,121,087)
48 Accum Prov For Amort	(54,949,563)	(2,081,656)	(57,031,219)	-	(57,031,219)
49 Accum Def Income Tax	(273,163,313)	6,917,979	(266,245,334)	-	(266,245,334)
50 Unamortized ITC	(38,031)	-	(38,031)	-	(38,031)
51 Customer Adv For Const	27,373	(2,345,835)	(2,318,461)	-	(2,318,461)
52 Customer Service Deposits	-	(3,143,499)	(3,143,499)	-	(3,143,499)
53 Misc Rate Base Deductions	(6,639,105)	(4,700,247)	(11,339,351)	-	(11,339,351)
54					
55 Total Rate Base Deductions	<u>(1,039,672,097)</u>	<u>(51,564,885)</u>	<u>(1,091,236,983)</u>	<u>-</u>	<u>(1,091,236,983)</u>
56					
57 Total Rate Base:	<u>829,214,069</u>	<u>(17,217,184)</u>	<u>811,996,885</u>	<u>-</u>	<u>811,996,885</u>
58					
59 Return on Rate Base	7.79%		7.79%		7.32%
60 Return on Equity	10.51%	0.001%	10.51%	-0.96%	9.54%
61					
62 TAX CALCULATION:					
63 Operating Revenue	82,345,897	(2,943,533)	79,402,364	(5,917,504)	73,484,860
64 Other Deductions					
65 Interest (AFUDC)	(1,728,659)	23,604	(1,705,055)	-	(1,705,055)
66 Interest	22,618,450	(1,229,656)	21,388,794	-	21,388,794
67 Schedule "M" Additions	72,969,959	1,340,243	74,310,202	-	74,310,202
68 Schedule "M" Deductions	86,211,627	(1,770,596)	84,441,031	-	84,441,031
69 Income Before Tax	<u>48,214,438</u>	<u>1,373,357</u>	<u>49,587,795</u>	<u>(5,917,504)</u>	<u>43,670,292</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>48,214,438</u>	<u>1,373,357</u>	<u>49,587,795</u>	<u>(5,917,504)</u>	<u>43,670,292</u>
73					
74 Federal Income Taxes + Other	<u>13,045,615</u>	<u>480,675</u>	<u>13,526,290</u>	<u>(2,071,126)</u>	<u>11,455,163</u>

(1) Restating adjustments in Column (2) exclude temperature normalizing adjustments.

(2) ROE calculated in Column (3) is for the purpose of the Decoupling Mechanism earnings test.

(3) Column (5) reflects fully restated actual earnings.





**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2017
FILE:	WA JAM June 2017 Result
PREPARED BY:	Revenue Requirement Department
DATE:	October 20, 2017
TIME:	2:43:06 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.612
FEDERAL/STATE COMBINED RATE	35.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

Notes:  
 Total Company results only include West Control Area net power costs.  
 The overall rate of return above has been rounded to two decimals.  
 All components of the capital structure in the table above are consistent with Order 12 in UE-152253 issued 9-1-2016.

**JUNE 2017 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES**

**RESULTS OF OPERATIONS SUMMARY**

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	ADJUSTMENTS	WASHINGTON
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL	
1 Operating Revenues							
2 General Business Revenues	2.3	4,882,277,181	4,541,812,379	340,464,803	(2,956,502)	337,508,300	
3 Interdepartmental	2.3	0	0	0	0	0	
4 Special Sales	2.3	38,114,871	29,767,111	8,347,760	0	8,347,760	
5 Other Operating Revenues	2.4	164,873,344	154,176,149	10,697,195	(174,254)	10,522,941	
6 Total Operating Revenues	2.4	5,085,265,396	4,725,755,639	359,509,758	(3,130,756)	356,379,001	
7							
8 Operating Expenses:							
9 Steam Production	2.6	583,804,072	510,214,682	73,589,390	(1,495,912)	72,093,478	
10 Nuclear Production	2.7	0	0	0	0	0	
11 Hydro Production	2.9	43,470,099	36,015,335	7,454,764	41,677	7,496,441	
12 Other Power Supply	2.10	354,657,022	292,598,344	62,058,677	2,060,654	64,119,332	
13 Transmission	2.12	182,820,388	151,426,275	31,394,113	(84,152)	31,309,961	
14 Distribution	2.13	195,147,802	184,008,716	11,139,086	72,915	11,212,002	
15 Customer Accounts	2.14	86,087,379	80,189,221	5,898,158	(78,124)	5,820,034	
16 Customer Service	2.14	123,879,101	123,248,087	631,013	16,140	647,153	
17 Sales	2.15	0	0	0	0	0	
18 Administrative & General	2.16	139,215,250	130,020,459	9,194,790	254,430	9,449,220	
19							
20 Total O & M Expenses	2.16	1,709,081,112	1,507,721,120	201,359,992	787,628	202,147,620	
21							
22 Depreciation	2.18	691,258,560	643,521,154	47,737,407	139,019	47,876,425	
23 Amortization Expense	2.19	46,124,166	41,276,384	4,847,782	89,812	4,937,594	
24 Taxes Other Than Income	2.19	193,914,348	170,657,671	23,256,677	298,580	23,555,257	
25 Income Taxes - Federal	2.22	630,063,232	617,017,618	13,045,615	(1,799,541)	11,246,073	
26 Income Taxes - State	2.22	85,595,262	85,595,262	0	0	-	
27 Income Taxes - Def Net	2.21	60,703,733	56,028,215	4,675,518	939,082	5,614,601	
28 Investment Tax Credit Adj.	2.20	(4,024,201)	(4,024,201)	0	0	0	
29 Misc Revenue & Expense	2.4	(573,589)	(535,592)	(37,997)	56,893	18,896	
30							
31 Total Operating Expenses	2.22	3,412,142,624	3,117,257,630	294,884,994	511,472	295,396,466	
32							
33 Operating Revenue for Return		1,673,122,772	1,608,498,009	64,624,764	(3,642,229)	60,982,535	
34							
35 Rate Base:							
36 Electric Plant in Service	2.32	26,776,084,378	24,929,297,484	1,846,786,895	56,458,359	1,903,245,253	
37 Plant Held for Future Use	2.33	23,434,479	23,397,379	37,100	0	37,100	
38 Misc Deferred Debits	2.35	363,851,281	360,572,572	3,278,709	(2,582,830)	695,879	
39 Elec Plant Acq Adj	2.33	37,958,847	37,958,847	0	0	0	
40 Nuclear Fuel	2.33	0	0	0	0	0	
41 Prepayments	2.35	52,575,359	50,495,201	2,080,157	(2,076,090)	4,068	
42 Fuel Stock	2.34	214,275,078	208,163,467	6,111,610	(6,111,610)	(0)	
43 Material & Supplies	2.34	229,123,515	221,159,222	7,964,294	(7,964,294)	0	
44 Working Capital	2.35	20,395,227	17,773,513	2,621,714	21,547,388	24,169,102	
45 Weatherization Loans	2.34	461,378	455,691	5,687	0	5,687	
46 Miscellaneous Rate Base	2.36	0	0	0	0	0	
47							
48 Total Electric Plant		27,718,159,543	25,849,273,377	1,868,886,166	59,270,923	1,928,157,089	
49							
50 Rate Base Deductions:							
51 Accum Prov For Depr	2.40	(8,849,491,879)	(8,144,582,419)	(704,909,460)	(51,616,716)	(756,526,177)	
52 Accum Prov For Amort	2.41	(535,996,487)	(481,046,924)	(54,949,563)	(2,119,487)	(57,069,049)	
53 Accum Def Income Taxes	2.37	(4,509,006,189)	(4,235,842,877)	(273,163,313)	4,087,424	(269,075,889)	
54 Unamortized ITC	2.37	(449,507)	(411,476)	(38,031)	0	(38,031)	
55 Customer Adv for Const	2.36	(33,856,283)	(33,883,657)	27,373	(2,345,835)	(2,318,461)	
56 Customer Service Deposits	2.36	0	0	0	(3,143,499)	(3,143,499)	
57 Misc. Rate Base Deductions	2.36	(124,357,239)	(117,718,134)	(6,639,105)	(5,812,027)	(12,451,131)	
58							
59 Total Rate Base Deductions		(14,053,157,584)	(13,013,485,487)	(1,039,672,097)	(60,950,140)	(1,100,622,237)	
60							
61 Total Rate Base		13,665,001,959	12,835,787,890	829,214,069	(1,679,217)	827,534,852	
62							
63 Return on Rate Base				7.79%		7.37%	
64							
65 Return on Equity				10.51%		9.64%	
66 Net Power Costs		516,384,779		118,194,288		120,351,094	
67 100 Basis Points in Equity:							
68 Revenue Requirement Impact				6,263,756		6,251,071	
69 Rate Base Decrease				(49,145,309)		(51,693,421)	





JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering							
240		P	SG		33,182	30,486	2,696	34	2,730
241		P	CAGW		34,668	26,726	7,942	(2,614)	5,328
242		P	CAGE		6,216,328	6,216,328	-	-	-
243		P	JBG		14,892,252	11,480,567	3,411,685	12,038	3,423,723
244		P	CAGE		-	-	-	-	-
245				B2	21,176,429	17,754,106	3,422,323	9,458	3,431,781
246									
247	501	Fuel Related							
248		P	SE		204,173	188,409	15,763	-	15,763
249		P	S		(839,890)	(839,890)	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		2,036,422	1,569,895	466,526	(225,589)	240,938
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		41,670,908	41,670,908	-	-	-
255		P	JBE		3,864,763	2,982,726	882,037	-	882,037
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	46,936,376	45,572,049	1,364,327	(225,589)	1,138,738
259									
260	501NPC	Fuel Related							
261			S		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			SE		-	-	-	-	-
265			CAGW		-	-	-	-	-
266			CAGE		-	-	-	-	-
267			CAEW		248,782,999	192,004,420	56,778,579	-	56,778,579
268			CAEE		-	-	-	-	-
269			JBE		-	-	-	-	-
270			CAEE		-	-	-	-	-
271			JBG		-	-	-	-	-
272				B2	248,782,999	192,004,420	56,778,579	-	56,778,579
273									
274		Total Fuel Related			295,719,375	237,576,469	58,142,906	(225,589)	57,917,317
275									
276	502	Steam Expenses							
277		P	SG		-	-	-	-	-
278		P	CAGW		846,300	652,420	193,880	(63,821)	130,059
279		P	CAGE		52,293,294	52,293,294	-	-	-
280		P	JBG		17,213,921	13,270,362	3,943,560	-	3,943,560
281		P	CAGE		-	-	-	-	-
282				B2	70,353,516	66,216,076	4,137,440	(63,821)	4,073,619
283									
284	503	Steam From Other Sources							
285		P	SE		-	-	-	-	-
286		P	CAEW		-	-	-	-	-
287		P	CAEE		-	-	-	-	-
288				B2	-	-	-	-	-
289									
290	503NPC	Steam From Other Sources-NPC							
291			SE		-	-	-	-	-
292			CAEW		-	-	-	-	-
293			CAEE	B2	-	-	-	-	-
294									
295									
296	505	Electric Expenses							
297		P	SG		-	-	-	-	-
298		P	CAGW		97,346	75,045	22,301	(7,341)	14,960
299		P	CAGE		991,950	991,950	-	-	-
300		P	JBG		-	-	-	-	-
301		P	CAGE		-	-	-	-	-
302				B2	1,089,296	1,066,995	22,301	(7,341)	14,960
303									
304	506	Misc. Steam Expense							
305		P	SG		13,598	12,494	1,105	-	1,105
306		P	SE		-	-	-	-	-
307		P	CAGW		1,373,188	1,058,602	314,585	(828,858)	(514,273)
308		P	CAGE		39,978,292	39,978,292	-	-	-
309		P	JBG		(26,807,325)	(20,666,000)	(6,141,325)	-	(6,141,325)
310		P	CAGE		-	-	-	-	-
311				B2	14,557,753	20,383,388	(5,825,635)	(828,858)	(6,654,493)

JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
312									
313	507	Rents							
314		P	SG		-	-	-	-	-
315		P	CAGW		25,505	19,662	5,843	(1,923)	3,920
316		P	CAGE		141,875	141,875	-	-	-
317		P	JBG		290,985	224,323	66,662	-	66,662
318		P	CAGE		-	-	-	-	-
319				B2	458,365	385,860	72,505	(1,923)	70,582
320									
321	510	Maint Supervision & Engineering							
322		P	SG		-	-	-	-	-
323		P	CAGW		229,734	177,104	52,630	(17,325)	35,305
324		P	CAGE		7,623,345	7,623,345	-	-	-
325		P	JBG		785,045	605,198	179,847	63,572	243,419
326		P	CAGE		-	-	-	-	-
327				B2	8,638,124	8,405,647	232,477	46,248	278,725
328									
329									
330									
331	511	Maintenance of Structures							
332		P	SG		-	-	-	-	-
333		P	CAGW		348,390	268,577	79,813	(26,273)	53,540
334		P	CAGE		20,425,156	20,425,156	-	-	-
335		P	JBG		10,957,450	8,447,193	2,510,256	-	2,510,256
336		P	CAGE		-	-	-	-	-
337				B2	31,730,996	29,140,927	2,590,070	(26,273)	2,563,797
338									
339	512	Maintenance of Boiler Plant							
340		P	SG		-	-	-	-	-
341		P	CAGW		3,110,898	2,398,218	712,680	(283,614)	429,065
342		P	CAGE		62,881,641	62,881,641	-	-	-
343		P	JBG		30,432,478	23,460,662	6,971,816	-	6,971,816
344		P	CAGE		-	-	-	-	-
345				B2	96,425,017	88,740,522	7,684,496	(283,614)	7,400,881
346									
347	513	Maintenance of Electric Plant							
348		P	SG		-	-	-	-	-
349		P	CAGW		1,057,515	815,247	242,267	(79,749)	162,518
350		P	CAGE		21,392,590	21,392,590	-	-	-
351		P	JBG		10,229,663	7,886,137	2,343,527	-	2,343,527
352		P	CAGE		-	-	-	-	-
353				B2	32,679,768	30,093,974	2,585,794	(79,749)	2,506,045
354									
355	514	Maintenance of Misc. Steam Plant							
356		P	SG		-	-	-	-	-
357		P	CAGW		456,810	352,159	104,651	(34,449)	70,202
358		P	CAGE		8,685,023	8,685,023	-	-	-
359		P	JBG		1,833,599	1,413,537	420,061	-	420,061
360		P	CAGE		-	-	-	-	-
361				B2	10,975,432	10,450,719	524,713	(34,449)	490,264
362									
363									
		<b>Total Steam Power Generation</b>		B2	<b>583,804,072</b>	<b>510,214,682</b>	<b>73,589,390</b>	<b>(1,495,912)</b>	<b>72,093,478</b>





















JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1050	931	Rents							
1051		PTD	S		411,708	366,257	45,451	-	45,451
1052		PTD	SO		3,563,077	3,317,326	245,751	-	245,751
1053				B2	3,974,785	3,683,583	291,201	-	291,201
1054									
1055	935	Maintenance of General Plant							
1056		G	S		566,815	510,125	56,690	-	56,690
1057		CUST	CN		53,705	49,887	3,818	-	3,818
1058		G	SO		21,576,453	20,088,293	1,488,160	-	1,488,160
1059				B2	22,196,972	20,648,304	1,548,668	-	1,548,668
1060									
1061		<b>TOTAL ADMINISTRATIVE &amp; GEN EXP</b>		B2	<b>139,215,250</b>	<b>130,020,459</b>	<b>9,194,790</b>	<b>254,430</b>	<b>9,449,220</b>
1062									
1063		Summary of A&G Expense by Factor							
1064		S			31,667,512	30,215,189	1,452,324	24,254	1,476,578
1065		SO			102,985,854	95,882,764	7,103,090	23,811	7,126,901
1066		SG			2,027,116	1,862,426	164,690	68,326	233,016
1067		CN			144,285	134,029	10,256	-	10,256
1068		CAEE			196,633	196,633	-	-	-
1069		CAGW			2,027,273	1,562,842	464,431	138,038	602,469
1070		CAGE			166,576	166,576	-	-	-
1071		Total A&G Expense by Factor		B2	139,215,250	130,020,459	9,194,790	254,430	9,449,220
1072									
1073		<b>TOTAL O&amp;M EXPENSE</b>		B2	<b>1,709,081,112</b>	<b>1,507,721,120</b>	<b>201,359,992</b>	<b>787,628</b>	<b>202,147,620</b>





JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1151	403GV0	General Vehicles								
1152		G-SG	SG		-	-	-	-	-	
1153					-	-	-	-	-	
1154										
1155	403MP	Mining Depreciation								
1156		P	CAEE		-	-	-	-	-	
1157				B3	-	-	-	-	-	
1158										
1159	403EP	Experimental Plant Depreciation								
1160		P	DGP		-	-	-	-	-	
1161		P	SG		-	-	-	-	-	
1162					-	-	-	-	-	
1163	4031	ARO Depreciation								
1164			S		-	-	-	-	-	
1165					-	-	-	-	-	
1166										
1167										
1168		<b>TOTAL DEPRECIATION EXPENSE</b>		B3	<b>691,258,560</b>	<b>643,521,154</b>	<b>47,737,407</b>	<b>139,019</b>	<b>47,876,425</b>	
1169										
1170		Summary of Depreciation Expense by Factor								
1171		S			160,961,081	146,372,957	14,588,124	291,378	14,879,502	
1172		DGP			-	-	-	-	-	
1173		DGU			-	-	-	-	-	
1174		SG			33,691	30,954	2,737	16	2,753	
1175		SO			13,837,618	12,883,217	954,401	12,234	966,636	
1176		CN			1,155,434	1,073,301	82,133	(1,825)	80,308	
1177		SE			-	-	-	-	-	
1178		CAGW			101,259,078	78,061,504	23,197,574	(616,108)	22,581,466	
1179		CAGE			375,006,338	375,006,338	-	-	-	
1180		CAEW			-	-	-	-	-	
1181		CAEE			101,889	101,889	-	-	-	
1182		JBG			38,903,386	29,990,959	8,912,427	453,328	9,365,755	
1183		JBE			45	34	10	(4)	7	
1184		Total Depreciation Expense By Factor		B3	<b>691,258,560</b>	<b>643,521,154</b>	<b>47,737,407</b>	<b>139,019</b>	<b>47,876,425</b>	
1185										
1186	404GP	Amort of LT Plant - Capital Lease Gen								
1187		I-SITUS	S		548,900	470,458	78,441	-	78,441	
1188		I-SG	SG		-	-	-	-	-	
1189		PTD	SO		799,666	744,512	55,154	-	55,154	
1190		I-DGU	DGU		-	-	-	-	-	
1191		CUST	CN		-	-	-	-	-	
1192		I-SG	CAGW		-	-	-	-	-	
1193		I-SG	CAGE		-	-	-	-	-	
1194		I-DGP	DGP		-	-	-	-	-	
1195				B4	<b>1,348,566</b>	<b>1,214,971</b>	<b>133,596</b>	<b>-</b>	<b>133,596</b>	
1196										
1197	404SP	Amort of LT Plant - Cap Lease Steam								
1198		P	SG		-	-	-	-	-	
1199		P	DGP		-	-	-	-	-	
1200					-	-	-	-	-	
1201										
1202	404IP	Amort of LT Plant - Intangible Plant								
1203		I-SITUS	S		923,776	923,776	-	-	-	
1204		P	SE		-	-	-	-	-	
1205		I-SG	SG		5,494,975	5,048,545	446,431	1	446,431	
1206		PTD	SO		11,233,599	10,458,801	774,798	81,740	856,538	
1207		CUST	CN		4,643,474	4,313,398	330,077	8,045	338,121	
1208		I-SG	CAGW		-	-	-	-	-	
1209		I-SG	CAGE		-	-	-	-	-	
1210		I-DGP	DGP		-	-	-	-	-	
1211		I-SG	CAGE		-	-	-	-	-	
1212		I-SG	CAGE		-	-	-	-	-	
1213		I-SG	CAGW		13,225,231	10,195,446	3,029,785	12	3,029,798	
1214		I-SG	CAGE		3,492,617	3,492,617	-	-	-	
1215		P	JBG		276,424	213,098	63,326	15	63,342	
1216		P	CAEW		-	-	-	-	-	
1217		P	CAEE		4,206	4,206	-	-	-	
1218		I-DGU	DGU		-	-	-	-	-	
1219				B4	<b>39,294,303</b>	<b>34,649,886</b>	<b>4,644,417</b>	<b>89,812</b>	<b>4,734,229</b>	
1220										
1221	404MP	Amort of LT Plant - Mining Plant								
1222		P	SE		-	-	-	-	-	
1223					-	-	-	-	-	
1224					-	-	-	-	-	





**JUNE 2017 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1381	41110	Deferred Income Tax - Federal-CR								
1382		GP	S		(25,862,438)	(23,508,568)	(2,353,870)	(1,975,390)	(4,329,260)	
1383		DPW	CIAC		(24,668,386)	(23,050,392)	(1,617,994)	-	(1,617,994)	
1384		GP	SCHMDEXP		(293,629,957)	(273,352,259)	(20,277,698)	-	(20,277,698)	
1385		GP	SNP		(5,554,828)	(5,207,646)	(347,182)	15,398	(331,783)	
1386		PT	SG		(287)	(264)	(23)	23	-	
1387		PT	SNPD		(707,268)	(660,878)	(46,390)	-	(46,390)	
1388		LABOR	SO		(10,616,877)	(9,884,615)	(732,262)	601,023	(131,239)	
1389		IBT	TAXDEPR		-	-	-	-	-	
1390		CUST	JBG		-	-	-	-	-	
1391		CUST	BADDEBT		(783,823)	(691,792)	(92,031)	92,031	-	
1392		GP	GPS		50,901	47,390	3,511	(3,511)	-	
1393		P	SGCT		-	-	-	-	-	
1394		P	JBE		(6,045,924)	(4,666,091)	(1,379,833)	(124,618)	(1,504,451)	
1395		PT	CAGW		(3,223)	(2,485)	(738)	14,927	14,189	
1396		PT	CAGE		(973,007)	(973,007)	-	-	-	
1397		P	SE		-	-	-	-	-	
1398		P	CAEE		-	-	-	-	-	
1399					(11,611,298)	(11,611,298)	-	-	-	
1400				B7	(380,406,415)	(353,561,905)	(26,844,510)	(1,380,116)	(28,224,627)	
1401		<b>TOTAL DEFERRED INCOME TAXES</b>			B7	<b>60,703,733</b>	<b>56,028,215</b>	<b>4,675,518</b>	<b>939,082</b>	<b>5,614,601</b>
1402	SCHMAF	Additions - Flow Through								
1403		SCHMAF	S		-	-	-	-	-	
1404		SCHMAF	SNP		-	-	-	-	-	
1405		SCHMAF	SO		-	-	-	-	-	
1406		SCHMAF	SE		-	-	-	-	-	
1407		SCHMAF	TROJP		-	-	-	-	-	
1408		SCHMAF	DGP		-	-	-	-	-	
1409				B6	-	-	-	-	-	
1410										
1411	SCHMAP	Additions - Permanent								
1412		P	S		-	-	-	-	-	
1413		P	BADDEBT		-	-	-	-	-	
1414		P	JBE		48,790	37,655	11,135	-	11,135	
1415		P	SCHMDEXP		70,161	65,316	4,845	-	4,845	
1416		P	CAEE		-	-	-	-	-	
1417		P	CAGW		-	-	-	-	-	
1418		P	CAGE		-	-	-	-	-	
1419		LABOR	SNP		-	-	-	-	-	
1420		SCHMAP-SO	SO		855,897	796,864	59,032	-	59,032	
1421										
1422				B6	974,848	899,835	75,013	-	75,013	
1423										
1424	SCHMAT	Additions - Temporary								
1425		SCHMAT-SITUS	S		86,369,522	78,008,189	8,361,334	3,982,622	12,343,956	
1426		P	JBE		15,930,869	12,295,041	3,635,828	(4)	3,635,824	
1427		DPW	CIAC		65,000,623	60,737,246	4,263,376	-	4,263,376	
1428		SCHMAT-SNP	SNP		14,636,842	13,722,026	914,816	-	914,816	
1429		P	TROJD		-	-	-	-	-	
1430		P	CN		-	-	-	6,219	6,219	
1431		SCHMAT-SE	SE		-	-	-	-	-	
1432		P	SG		755	693	61	16	77	
1433		SCHMAT	GPS		(134,124)	(124,873)	(9,251)	-	(9,251)	
1434		SCHMAT-SO	SO		27,975,226	26,045,732	1,929,493	(1,634,290)	295,204	
1435		SCHMAT-SNP	SNPD		1,863,634	1,741,399	122,235	-	122,235	
1436		P	JBG		-	-	-	433,358	433,358	
1437		CUST	BADDEBT		2,065,355	1,822,856	242,499	-	242,499	
1438		P	CAGW		14,369	11,077	3,292	204,397	207,688	
1439		P	CAGE		1,137,898	1,137,898	-	-	-	
1440		SCHMAT-SE	CAEW		-	-	-	-	-	
1441		SCHMAT-SE	CAEE		30,595,497	30,595,497	-	-	-	
1442		BOOKDEPR	SCHMDEXP		773,708,090	720,276,828	53,431,263	-	53,431,263	
1443				B6	1,019,164,556	946,269,610	72,894,946	2,992,319	75,887,266	
1444										
1445		<b>TOTAL SCHEDULE - M ADDITIONS</b>			B6	<b>1,020,139,404</b>	<b>947,169,445</b>	<b>72,969,959</b>	<b>2,992,319</b>	<b>75,962,278</b>
1446										
1447	SCHMDF	Deductions - Flow Through								
1448		SCHMDF	S		-	-	-	-	-	
1449		SCHMDF	CAGW		-	-	-	-	-	
1450		SCHMDF	CAGE		-	-	-	-	-	
1451		SCHMDF	DGP		-	-	-	-	-	
1452		SCHMDF	DGU		-	-	-	-	-	
1453				B6	-	-	-	-	-	

JUNE 2017 West Control Area									
AVERAGE-OF-MONTHLY-AVERAGES									
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL
1454	SCHMDP	Deductions - Permanent							
1455		SCHMDP	S		-	-	-	-	-
1456		P	SE		-	-	-	-	-
1457		P	CAEW		-	-	-	-	-
1458		P	JBE		1,874,524	1,446,710	427,814	-	427,814
1459		PTD	SNP		65,097	61,028	4,069	-	4,069
1460		SCHMDP	SG		33,558,074	30,831,701	2,726,373	-	2,726,373
1461		P	SCHMDEXP		(16,933)	(15,764)	(1,169)	-	(1,169)
1462		SCHMDP-SO	SO		-	-	-	-	-
1463				B6	35,480,761	32,323,675	3,157,086	-	3,157,086
1464									
1465	SCHMDT	Deductions - Temporary							
1466		GP	S		(39,736,013)	(39,736,013)	-	3,235,106	3,235,106
1467		CUST	BADDEBT		-	-	-	-	-
1468		CUST	CN		-	-	-	-	-
1469		SCHMDT-SNP	SNP		42,934,369	40,250,932	2,683,437	-	2,683,437
1470		DPW	SNPD		1,213,594	1,133,995	79,599	-	79,599
1471		P	JBE		2,677,354	2,066,314	611,040	-	611,040
1472		P	SE		-	-	-	-	-
1473		SCHMDT-SG	SG		134,208,031	123,304,512	10,903,519	-	10,903,519
1474		SCHMDT-GPS	GPS		86,701,099	82,100,623	4,600,475	-	4,600,475
1475		SCHMDT-SO	SO		47,558,013	44,277,865	3,280,148	(712,651)	2,567,497
1476		TAXDEPR	TAXDEPR		894,170,234	833,237,869	60,932,365	-	60,932,365
1477		SCHMDT-SG	CAGW		(157,324)	(121,283)	(36,042)	6,054,572	6,018,530
1478		SCHMDT-SG	CAGE		247,398	247,398	-	-	-
1479		P	JBG		-	-	-	522,215	522,215
1480		P	CAEE		12,498,214	12,498,214	-	-	-
1481		P	TROJD		-	-	-	-	-
1482				B6	1,162,314,968	1,079,260,427	83,054,542	9,099,243	92,153,784
1483									
1484		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,197,795,730	1,111,584,102	86,211,627	9,099,243	95,310,870
1485									
1486		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(177,656,326)	(164,414,658)	(13,241,668)	(6,106,924)	(19,348,592)
1487									
1488									
1489	40911	State Income Taxes							
1490		IBT	IBT		85,595,262	85,595,262	-	-	-
1491		Credits IBT	IBT		-	-	-	-	-
1492			CAGE		-	-	-	-	-
1493		IBT	IBT		-	-	-	-	-
1494		TOTAL STATE TAXES		B6	85,595,262	85,595,262	-	-	-
1495									
1496									
1497		Calculation of Taxable Income:							
1498		Operating Revenues			5,085,265,396	4,725,755,639	359,509,758	(3,130,756)	356,379,001
1499		Operating Deductions:							
1500		O & M Expenses			1,709,081,112	1,507,721,120	201,359,992	787,628	202,147,620
1501		Depreciation Expense			691,258,560	643,521,154	47,737,407	139,019	47,876,425
1502		Amortization Expense			46,124,166	41,276,384	4,847,782	89,812	4,937,594
1503		Taxes Other Than Income			193,914,348	170,657,671	23,256,677	298,580	23,555,257
1504		Interest & Dividends (AFUDC-Equity)			(27,658,146)	(25,929,487)	(1,728,659)	23,604	(1,705,055)
1505		Misc Revenue & Expense			(573,589)	(535,592)	(37,997)	56,893	18,896
1506		Total Operating Deductions			2,612,146,452	2,336,711,250	275,435,202	1,395,536	276,830,738
1507		Other Deductions:							
1508		Interest Deductions			361,889,993	339,271,544	22,618,450	(820,371)	21,798,079
1509		Interest on PCRBS			-	-	-	-	-
1510		Schedule M Adjustments			(177,656,326)	(164,414,658)	(13,241,668)	(6,106,924)	(19,348,592)
1511									
1512		Income Before State Taxes			1,933,572,625	1,885,358,187	48,214,438	(9,812,845)	38,401,593
1513									
1514		State Income Taxes			85,595,262	85,595,262	-	-	-
1515									
1516		Total Taxable Income			1,847,977,363	1,799,762,926	48,214,438	(9,812,845)	38,401,593
1517									
1518		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1519									
1520		Federal Income Tax - Calculated			646,792,077	629,917,024	16,875,053	(3,434,496)	13,440,557
1521									
1522		Adjustments to Calculated Tax:							
1523	40910	Fed. Credit P	SE		(17,463)	(16,115)	(1,348)	-	(1,348)
1524	40910	Fed. Credit P	JBE		(20,826)	(16,073)	(4,753)	-	(4,753)
1525	40910	Fed. Credit P	SO		(2,022)	(1,883)	(139)	-	(139)
1526	40910	Fed. Credit P	SG		-	-	-	-	-
1527	40910	Fed. Credit	CAGW		(16,688,534)	(12,865,336)	(3,823,198)	1,634,954	(2,188,244)
1528	40910	Fed. Credit	CAEE		-	-	-	-	-
1529		FEDERAL INCOME TAX			630,063,232	617,017,618	13,045,615	(1,799,541)	11,246,073
1530									
1531		TOTAL OPERATING EXPENSES			3,412,142,624	3,117,257,630	294,884,994	511,472	295,396,466



**JUNE 2017 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS					
					TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	WASHINGTON ADJ TOTAL	
1609	Summary of Steam Production Plant by Factor									
1610	S				-	-	-	(304,950)	(304,950)	
1611	JBG				1,330,975,744	1,026,060,779	304,914,965	(34,944,048)	269,970,917	
1612	JBE				-	-	-	-	-	
1613	SG				35,419,921	32,542,285	2,877,635	824,015	3,701,651	
1614	CAGW				231,512,371	178,474,901	53,037,470	(28,807,287)	24,230,183	
1615	CAGE				5,517,114,012	5,517,114,012	-	-	-	
1616	SSGCH				-	-	-	-	-	
1617	Total Steam Production Plant by Factor				B8	7,115,022,048	6,754,191,977	360,830,071	(63,232,270)	297,597,801
1618	320	Land and Land Rights								
1619		P	DGP		-	-	-	-	-	
1620		P	SG		-	-	-	-	-	
1621					-	-	-	-	-	
1622					-	-	-	-	-	
1623	321	Structures and Improvements								
1624		P	DGP		-	-	-	-	-	
1625		P	SG		-	-	-	-	-	
1626					-	-	-	-	-	
1627					-	-	-	-	-	
1628	322	Reactor Plant Equipment								
1629		P	DGP		-	-	-	-	-	
1630		P	SG		-	-	-	-	-	
1631					-	-	-	-	-	
1632					-	-	-	-	-	
1633	323	Turbogenerator Units								
1634		P	DGP		-	-	-	-	-	
1635		P	SG		-	-	-	-	-	
1636					-	-	-	-	-	
1637					-	-	-	-	-	
1638	324	Land and Land Rights								
1639		P	DGP		-	-	-	-	-	
1640		P	SG		-	-	-	-	-	
1641					-	-	-	-	-	
1642					-	-	-	-	-	
1643	325	Misc. Power Plant Equipment								
1644		P	DGP		-	-	-	-	-	
1645		P	SG		-	-	-	-	-	
1646					-	-	-	-	-	
1647					-	-	-	-	-	
1648					-	-	-	-	-	
1649	NP	Unclassified Nuclear Plant - Acct 300								
1650		P	SG		-	-	-	-	-	
1651					-	-	-	-	-	
1652					-	-	-	-	-	
1653					-	-	-	-	-	
1654	<b>Total Nuclear Production Plant</b>					-	-	-	-	
1655					-	-	-	-	-	
1656					-	-	-	-	-	
1657					-	-	-	-	-	
1658	Summary of Nuclear Production Plant by Factor									
1659		DGP			-	-	-	-	-	
1660		DGU			-	-	-	-	-	
1661		SG			-	-	-	-	-	
1662					-	-	-	-	-	
1663	Total Nuclear Plant by Factor					-	-	-	-	
1664					-	-	-	-	-	
1665	330	Land and Land Rights								
1666		P	DGP		-	-	-	-	-	
1667		P	DGU		-	-	-	-	-	
1668		P	CAGW		26,085,078	20,109,214	5,975,865	674,183	6,650,047	
1669		P	CAGE		6,378,203	6,378,203	-	-	-	
1670		P	CAGW		-	-	-	-	-	
1671		P	CAGE		-	-	-	-	-	
1672				B8	32,463,281	26,487,417	5,975,865	674,183	6,650,047	
1673					-	-	-	-	-	
1674	331	Structures and Improvements								
1675		P	DGP		-	-	-	-	-	
1676		P	DGU		-	-	-	-	-	
1677		P	CAGW		249,107,631	192,039,239	57,068,391	544,330	57,612,722	
1678		P	CAGE		15,446,819	15,446,819	-	-	-	
1679		P	CAGW		-	-	-	-	-	
1680		P	CAGE		-	-	-	-	-	
1681				B8	264,554,449	207,486,058	57,068,391	544,330	57,612,722	
1682					-	-	-	-	-	





JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1763	341	Structures and Improvements								
1764		P	SG		-	-	-	-	-	
1765		P	DGU		-	-	-	-	-	
1766		P	CAGW		57,670,193	44,458,454	13,211,740	(93)	13,211,647	
1767		P	CAGE		169,753,966	169,753,966	-	-	-	
1768		P	CAGE		-	-	-	-	-	
1769				B8	227,424,159	214,212,419	13,211,740	(93)	13,211,647	
1770										
1771	342	Fuel Holders, Producers & Accessories								
1772		P	SG		-	-	-	-	-	
1773		P	DGU		-	-	-	-	-	
1774		P	CAGW		1,622,667	1,250,928	371,739	-	371,739	
1775		P	CAGE		14,429,534	14,429,534	-	-	-	
1776		P	CAGE		-	-	-	-	-	
1777				B8	16,052,202	15,680,463	371,739	-	371,739	
1778										
1779	343	Prime Movers								
1780		P	S		-	-	-	-	-	
1781		P	DGU		-	-	-	-	-	
1782		P	SG		-	-	-	-	-	
1783		P	CAGW		976,693,816	752,941,759	223,752,057	(475,911)	223,276,146	
1784		P	CAGE		1,941,423,376	1,941,423,376	-	-	-	
1785		P	CAGE		-	-	-	-	-	
1786				B8	2,918,117,193	2,694,365,135	223,752,057	(475,911)	223,276,146	
1787										
1788	344	Generators								
1789		P	S		-	-	-	-	-	
1790		P	DGU		-	-	-	-	-	
1791		P	SG		-	-	-	-	-	
1792		P	CAGW		133,524,246	102,935,003	30,589,243	93,914	30,683,158	
1793		P	CAGE		339,796,681	339,796,681	-	-	-	
1794		P	CAGE		-	-	-	-	-	
1795				B8	473,320,927	442,731,684	30,589,243	93,914	30,683,158	
1796										
1797	345	Accessory Electric Plant								
1798		P	SG		-	-	-	-	-	
1799		P	DGU		-	-	-	-	-	
1800		P	CAGW		88,247,942	68,031,106	20,216,836	29,621	20,246,457	
1801		P	CAGE		238,320,766	238,320,766	-	-	-	
1802		P	CAGE		-	-	-	-	-	
1803				B8	326,568,708	306,351,872	20,216,836	29,621	20,246,457	
1804										
1805										
1806										
1807	346	Misc. Power Plant Equipment								
1808		P	SG		-	-	-	-	-	
1809		P	DGU		-	-	-	-	-	
1810		P	CAGW		4,028,001	3,105,221	922,780	-	922,780	
1811		P	CAGE		11,839,324	11,839,324	-	-	-	
1812				B8	15,867,326	14,944,546	922,780	-	922,780	
1813										
1814	347	Other Production ARO								
1815		P	S		-	-	-	-	-	
1816					-	-	-	-	-	
1817					-	-	-	-	-	
1818	OP	Unclassified Other Prod Plant-Acct 300								
1819		P	S		-	-	-	-	-	
1820		P	SG		760,933	699,112	61,821	(61,821)	-	
1821		P	CAGW		(553,173)	(426,446)	(126,727)	-	(126,727)	
1822		P	CAGE		(50,263)	(50,263)	-	-	-	
1823					157,497	222,403	(64,906)	(61,821)	(126,727)	
1824										
1825		<b>Total Other Production Plant</b>		B8	<b>4,022,839,490</b>	<b>3,732,792,419</b>	<b>290,047,071</b>	<b>(414,289)</b>	<b>289,632,782</b>	
1826										
1827		Summary of Other Production Plant by Factor								
1828		S			74,986	74,986	-	-	-	
1829		DGU			-	-	-	-	-	
1830		SG			760,933	699,112	61,821	(61,821)	-	
1831		CAGW			1,265,806,464	975,821,214	289,985,250	(352,468)	289,632,782	
1832		CAGE			2,756,197,107	2,756,197,107	-	-	-	
1833		SSGCT			-	-	-	-	-	
1834		Total of Other Production Plant by Factor		B8	4,022,839,490	3,732,792,419	290,047,071	(414,289)	289,632,782	
1835										
1836		Experimental Plant								
1837	103	Experimental Plant								
1838		P	DGP		-	-	-	-	-	
1839		<b>Total Experimental Plant</b>			-	-	-	-	-	
1840										
1841		<b>TOTAL PRODUCTION PLANT</b>		B8	<b>12,165,003,258</b>	<b>11,318,928,098</b>	<b>846,075,160</b>	<b>(59,628,899)</b>	<b>786,446,261</b>	











JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2211	Summary of General Plant by Factor										
2212	S				608,764,262	562,298,787	46,465,475	156,343	46,621,818		
2213	JBG				20,711,322	15,966,538	4,744,784	(30,040)	4,714,744		
2214	JBE	241			312	241	71	75,985,456	75,985,527		
2215	SG	(25,615)			(23,534)	(2,081)	-	-	(2,081)		
2216	SO				276,799,835	257,708,533	19,091,302	(275,474)	18,815,828		
2217	SE				-	-	-	-	-		
2218	CN				19,459,695	18,076,422	1,383,273	(31,861)	1,351,412		
2219	DEU				-	-	-	-	-		
2220	CAGW				66,369,780	51,165,040	15,204,739	85,373	15,290,113		
2221	CAGE				202,919,339	202,919,339	-	-	-		
2222	CAEW				-	-	-	-	-		
2223	CAEE				5,574,573	5,574,573	-	-	-		
2224	SSGCT				-	-	-	-	-		
2225	SSGCH				-	-	-	-	-		
2226	Less Capital Leases				(17,432,619)	(16,844,233)	(588,386)	-	(588,386)		
2227	Total General Plant by Factor					B8	1,183,140,884	1,096,841,707	86,299,177	75,889,798	162,188,975
2228	301	Organization									
2229		I-SITUS	S		-	-	-	-	-		
2230		PTD	SO		-	-	-	-	-		
2231		I-SG	CAGW		-	-	-	-	-		
2232		I-SG	CAGE		-	-	-	-	-		
2233		I-SG	SG		-	-	-	-	-		
2234					-	-	-	-	-		
2235	302	Franchise & Consent									
2236		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-		
2237		I-SG	SG		-	-	-	-	-		
2238		I-SG	CAGW		-	-	-	-	-		
2239		I-SG	CAGE		-	-	-	-	-		
2240		I-SG	CAGW		178,725,803	137,781,276	40,944,527	-	40,944,527		
2241		I-SG	CAGE		14,386,245	14,386,245	-	-	-		
2242		I-DGP	DGP		-	-	-	-	-		
2243		I-DGU	DGU		-	-	-	-	-		
2244					-	-	-	-	-		
2245					B8	162,030,833	121,086,306	40,944,527	-	40,944,527	
2246	303	Miscellaneous Intangible Plant									
2247		I-SITUS	S		15,526,661	13,505,415	2,021,245	-	2,021,245		
2248		I-SG	SG		1,597,541	1,467,751	129,790	215	130,005		
2249		PTD	SO		365,999,907	340,756,342	25,243,565	1,789,898	27,033,463		
2250		P	SE		-	-	-	-	-		
2251		CUST	CN		141,867,373	131,782,871	10,084,502	218,184	10,302,685		
2252		I-SG	CAGW		74,695,634	57,583,514	17,112,120	365	17,112,485		
2253		I-SG	CAGE		74,020,916	74,020,916	-	-	-		
2254		P	JBG		1,041,441	802,856	238,585	60	238,645		
2255		P	CAEW		-	-	-	-	-		
2256		P	CAEE		31,304	31,304	-	-	-		
2257		I-SG	CAGE		-	-	-	-	-		
2258		I-SG	CAGE		-	-	-	-	-		
2259					B8	674,780,776	619,950,969	54,829,807	2,008,721	56,838,528	
2260	303	Less Non-Utility Plant									
2261		I-SITUS	S		-	-	-	-	-		
2262					B8	674,780,776	619,950,969	54,829,807	2,008,721	56,838,528	
2263	IP	Unclassified Intangible Plant - Acct 300									
2264		I-SITUS	S		-	-	-	-	-		
2265		I-SG	SG		-	-	-	-	-		
2266		I-DGU	DGU		-	-	-	-	-		
2267		PTD	SO		-	-	-	-	-		
2268					-	-	-	-	-		
2269					-	-	-	-	-		
2270	<b>TOTAL INTANGIBLE PLANT</b>					B8	<b>836,811,609</b>	<b>741,037,276</b>	<b>95,774,333</b>	<b>2,008,721</b>	<b>97,783,055</b>
2271	Summary of Intangible Plant by Factor										
2273	S				(15,554,554)	(17,575,799)	2,021,245	-	2,021,245		
2274	JBG				1,041,441	802,856	238,585	60	238,645		
2275	JBE				-	-	-	-	-		
2276	SG				1,597,541	1,467,751	129,790	215	130,005		
2277	SO				365,999,907	340,756,342	25,243,565	1,789,898	27,033,463		
2278	CN				141,867,373	131,782,871	10,084,502	218,184	10,302,685		
2279	CAGW				253,421,437	195,364,790	58,056,647	365	58,057,011		
2280	CAGE				88,407,161	88,407,161	-	-	-		
2281	CAEW				-	-	-	-	-		
2282	CAEE				31,304	31,304	-	-	-		
2283	SSGCT				-	-	-	-	-		
2284	SSGCH				-	-	-	-	-		
2285	SE				-	-	-	-	-		
2286	Total Intangible Plant by Factor					B8	836,811,609	741,037,276	95,774,333	2,008,721	97,783,055
2287	Summary of Unclassified Plant (Account 106)										
2288	DP				48,930,149	37,986,520	10,943,628	94,796	11,038,424		
2289	DS0				-	-	-	-	-		
2290	GP				9,708,443	9,046,992	661,452	(506,152)	155,299		
2291	HP				-	-	-	-	-		
2292	NP				-	-	-	-	-		
2293	OP				157,497	222,403	(64,906)	(61,821)	(126,727)		
2294	TP				79,639,572	71,604,958	8,034,614	8,136,792	16,171,406		
2295	TS0				-	-	-	-	-		
2296	IP				-	-	-	-	-		
2297	MP				-	-	-	-	-		
2298	SP				28,834,521	25,667,885	3,166,636	661,742	3,828,378		
2299	Total Unclassified Plant by Factor						167,270,181	144,528,758	22,741,423	8,325,358	31,066,781
2300	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>					B8	<b>26,776,084,378</b>	<b>24,929,297,484</b>	<b>1,846,786,895</b>	<b>56,458,359</b>	<b>1,903,245,253</b>







JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2443	165	Prepayments								
2444		DMSC	S		23,895,904	23,895,904	-	-	-	
2445		GP	GPS		4,826,019	4,493,162	332,858	(332,858)	-	
2446		PT	SG		1,334,910	1,226,458	108,453	(108,453)	0	
2447		PT	CAGW		983,688	758,334	225,354	(225,354)	-	
2448		PT	CAGE		1,117,285	1,117,285	-	-	-	
2449		P	CAEW		-	-	-	(925)	(925)	
2450		P	CAEE		(76,310)	(76,310)	-	-	-	
2451		P	SE		-	-	-	-	-	
2452		PTD	SO		20,493,862	19,080,369	1,413,493	(1,408,500)	4,993	
2453		<b>Total Prepayments</b>		B15	<b>52,575,359</b>	<b>50,495,201</b>	<b>2,080,157</b>	<b>(2,076,090)</b>	<b>4,068</b>	
2454										
2455	182M	Misc Regulatory Assets								
2456		P	S		96,319,564	96,106,433	213,131	-	213,131	
2457		DEFSG	SG		-	-	-	-	-	
2458		P	CAGE		-	-	-	-	-	
2459		P	CAGE		4,113,935	4,113,935	-	-	-	
2460		P	CAGW		-	-	-	-	-	
2461		DEFSG	JBG		-	-	-	-	-	
2462		P	SE		-	-	-	-	-	
2463		P	CAEW		-	-	-	-	-	
2464		P	CAEE		207,103,066	207,103,066	-	-	-	
2465		T	SO		(2,461,475)	(2,291,703)	(169,772)	169,772	-	
2466				B16	<b>305,075,090</b>	<b>305,031,731</b>	<b>43,359</b>	<b>169,772</b>	<b>213,131</b>	
2467										
2468	186M	Misc Deferred Debits								
2469		LABOR	S		5,094,209	5,094,209	-	-	-	
2470		P	CAEW		-	-	-	-	-	
2471		P	CAEE		-	-	-	-	-	
2472		P	SG		14,226,856	13,071,017	1,155,838	(1,155,838)	-	
2473		LABOR	SO		263,672	245,486	18,186	(18,186)	-	
2474		P	SE		-	-	-	-	-	
2475		P	CAGW		8,996,619	6,935,572	2,061,047	(2,061,047)	-	
2476		DEFSG	CAGE		27,703,994	27,703,994	-	-	-	
2477		P	CAEW		-	-	-	-	-	
2478		P	CAEE		2,489,620	2,489,620	-	-	-	
2479		P	JBE		1,220	942	278	482,470	482,749	
2480		GP	EXCTAX		-	-	-	-	-	
2481		<b>Total Misc. Deferred Debits</b>		B11	<b>58,776,191</b>	<b>55,540,841</b>	<b>3,235,350</b>	<b>(2,752,601)</b>	<b>482,749</b>	
2482										
2483		Working Capital								
2484	CWC	Cash Working Capital								
2485		CWC	S		-	-	-	24,168,390	24,168,390	
2486		CWC	SO		-	-	-	-	-	
2487		CWC	SE		-	-	-	-	-	
2488				B14	-	-	-	24,168,390	24,168,390	
2489										
2490	OWC	Other Work. Cap.								
2491	131	Cash	GP	SNP	-	-	-	-	-	
2492	135	Working Funds	GP	SG	-	-	-	-	-	
2493	141	Other A/R	GP	SO	-	-	-	-	-	
2494	143	Other A/R	PTD	SO	44,673,654	41,592,445	3,081,209	(3,081,209)	-	
2495	232	A/P	PTD	SE	-	-	-	-	-	
2496	232	A/P	P	SO	(6,662,098)	(6,202,603)	(459,495)	460,207	712	
2497	232	A/P	P	CAEE	(2,812,288)	(2,812,288)	-	-	-	
2498	232	A/P	T	CAGE	-	-	-	-	-	
2499	232	A/P	P	S	(14,085)	(14,085)	-	-	-	
2500	2533	Other Misc. Df. Crd	P	OTHER	-	-	-	-	-	
2501	2533	Other Misc. Df. Crd	P	CAEW	-	-	-	-	-	
2502	2533	Other Misc. Df. Crd	P	CAGE	(6,073,168)	(6,073,168)	-	-	-	
2503	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-	
2504	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-	
2505	230	Asset Retir. Oblig.	P	CAEE	-	-	-	-	-	
2506	230	Asset Retir. Oblig.	P	S	(8,716,788)	(8,716,788)	-	-	-	
2507	254105	ARO Reg Liability	P	S	-	-	-	-	-	
2508	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2509	254105	ARO Reg Liability	P	CAGE	-	-	-	-	-	
2510	254105	ARO Reg Liability	P	CAEE	-	-	-	-	-	
2511	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2512				B14	<b>20,395,227</b>	<b>17,773,513</b>	<b>2,621,714</b>	<b>(2,621,002)</b>	<b>712</b>	
2513										
2514		<b>Total Working Capital</b>			<b>20,395,227</b>	<b>17,773,513</b>	<b>2,621,714</b>	<b>21,547,388</b>	<b>24,169,102</b>	

JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2515	Miscellaneous Rate Base								
2516	18221	Unrec Plant & Reg Study Costs							
2517		P	S		-	-	-	-	-
2518					-	-	-	-	-
2519					-	-	-	-	-
2520					-	-	-	-	-
2521	18222	Nuclear Plant - Trojan							
2522		P	S		-	-	-	-	-
2523		P	TROJP		-	-	-	-	-
2524		P	TROJD		-	-	-	-	-
2525				B16	-	-	-	-	-
2526					-	-	-	-	-
2527					-	-	-	-	-
2528					-	-	-	-	-
2529	1869	Misc Deferred Debits-Trojan							
2530		P	S		-	-	-	-	-
2531		P	SNPPN		-	-	-	-	-
2532					-	-	-	-	-
2533					-	-	-	-	-
2534					-	-	-	-	-
2535					-	-	-	-	-
2536					-	-	-	-	-
2537	235	Customer Service Deposits			942,075,165	919,975,893	22,099,272	2,812,564	24,911,836
2538		CUST	S		-	-	-	(3,143,499)	(3,143,499)
2539		CUST	CN		-	-	-	-	-
2540				B15	-	-	-	(3,143,499)	(3,143,499)
2541					-	-	-	-	-
2542	2281	Prop Ins	PTD	S	(3,575,827)	(3,575,827)	-	-	-
2543	2282	Inj & Dam	PTD	SO	(5,218,665)	(4,858,726)	(359,939)	359,939	-
2544	2283	Pen & Ben	PTD	SO	(2,803,541)	(2,610,177)	(193,364)	193,364	-
2545	2282	Inj & Dam	PTD	S	(402,086)	(402,086)	-	-	-
2546	254	Ins Prov	PTD	SO	-	-	-	-	-
2547				B15	(12,000,119)	(11,446,816)	(553,304)	553,304	-
2548					-	-	-	-	-
2549	22841	Accum Misc Oper Provisions - Other							
2550		P	S		-	-	-	-	-
2551		P	CAGW		(910,954)	(702,263)	(208,692)	-	(208,692)
2552				B15	(910,954)	(702,263)	(208,692)	-	(208,692)
2553					-	-	-	-	-
2554	254	P	JBG		-	-	-	-	-
2555	254	P	CAGW		-	-	-	-	-
2556	254105	ARO	P	S	-	-	-	-	-
2557	2533	Regulatory Liabi	P	CAEE	-	-	-	-	-
2558	254	Regulatory Liabi	P	SE	-	-	-	-	-
2559	254	Accum. - WA Ac	P	S	(72,053,222)	(68,907,874)	(3,145,348)	(6,365,107)	(9,510,455)
2560				B15	(72,053,222)	(68,907,874)	(3,145,348)	(6,365,107)	(9,510,455)
2561					-	-	-	-	-
2562	252	Customer Advances for Construction							
2563		DPW	S		1,211,671	1,211,671	-	(268,555)	(268,555)
2564		T	SG		322,409	296,215	26,194	(2,074,583)	(2,048,389)
2565		T	CAGE		(35,395,513)	(35,395,513)	-	-	-
2566		DPW	CAGW		5,150	3,970	1,180	(2,697)	(1,517)
2567		CUST	CN		-	-	-	-	-
2568				B20	(33,856,283)	(33,883,657)	27,373	(2,345,835)	(2,318,461)
2569					-	-	-	-	-
2570	25398	SO2 Emissions							
2571		P	S		-	-	-	(223)	(223)
2572					-	-	-	(223)	(223)
2573					-	-	-	-	-
2574	25399	Other Deferred Credits							
2575		P	S		(6,573,272)	(6,233,018)	(340,254)	-	(340,254)
2576		GP	GPS		-	-	-	-	-
2577		GP	SO		(25,682,999)	(23,911,603)	(1,771,395)	-	(1,771,395)
2578		P	CAGW		(290,336)	(223,823)	(66,513)	-	(66,513)
2579		P	CAGE		3,529,964	3,529,964	-	-	-
2580		P	SG		(6,814,079)	(6,260,480)	(553,599)	-	(553,599)
2581		P	CAEW		-	-	-	-	-
2582		P	CAEE		(3,562,221)	(3,562,221)	-	-	-
2583		P	SE		-	-	-	-	-
2584				B15	(39,392,943)	(36,661,181)	(2,731,762)	-	(2,731,762)
2585					-	-	-	-	-





JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2741	108363	Storage Battery Equipment								
2742		DPW	S		-	-	-	-	-	
2743				B17	-	-	-	-	-	
2744										
2745	108364	Poles, Towers & Fixtures								
2746		DPW	S		(610,090,310)	(545,705,069)	(64,385,242)	(1,506,555)	(65,891,796)	
2747				B17	(610,090,310)	(545,705,069)	(64,385,242)	(1,506,555)	(65,891,796)	
2748										
2749	108365	Overhead Conductors								
2750		DPW	S		(315,456,173)	(283,806,878)	(31,649,295)	(562,782)	(32,212,077)	
2751				B17	(315,456,173)	(283,806,878)	(31,649,295)	(562,782)	(32,212,077)	
2752										
2753	108366	Underground Conduit								
2754		DPW	S		(157,601,707)	(147,480,541)	(10,121,167)	(244,811)	(10,365,977)	
2755				B17	(157,601,707)	(147,480,541)	(10,121,167)	(244,811)	(10,365,977)	
2756										
2757	108367	Underground Conductors								
2758		DPW	S		(372,454,793)	(360,382,396)	(12,072,397)	(361,748)	(12,434,145)	
2759				B17	(372,454,793)	(360,382,396)	(12,072,397)	(361,748)	(12,434,145)	
2760										
2761	108368	Line Transformers								
2762		DPW	S		(506,377,752)	(450,244,515)	(56,133,237)	(1,044,724)	(57,177,962)	
2763				B17	(506,377,752)	(450,244,515)	(56,133,237)	(1,044,724)	(57,177,962)	
2764										
2765	108369	Services								
2766		DPW	S		(289,690,787)	(263,831,006)	(25,859,780)	(740,801)	(26,600,581)	
2767				B17	(289,690,787)	(263,831,006)	(25,859,780)	(740,801)	(26,600,581)	
2768										
2769	108370	Meters								
2770		DPW	S		(95,068,040)	(90,822,445)	(4,245,595)	(287,612)	(4,533,207)	
2771				B17	(95,068,040)	(90,822,445)	(4,245,595)	(287,612)	(4,533,207)	
2772										
2773										
2774										
2775	108371	Installations on Customers' Premises								
2776		DPW	S		(7,249,743)	(6,888,395)	(361,349)	1,189	(360,160)	
2777				B17	(7,249,743)	(6,888,395)	(361,349)	1,189	(360,160)	
2778										
2779	108372	Leased Property								
2780		DPW	S		-	-	-	-	-	
2781				B17	-	-	-	-	-	
2782										
2783	108373	Street Lights								
2784		DPW	S		(30,590,769)	(28,548,376)	(2,042,394)	(32,262)	(2,074,656)	
2785				B17	(30,590,769)	(28,548,376)	(2,042,394)	(32,262)	(2,074,656)	
2786										
2787	108D00	Unclassified Dist Plant - Acct 300								
2788		DPW	S		-	-	-	-	-	
2789										
2790										
2791	108DS	Unclassified Dist Sub Plant - Acct 300								
2792		DPW	S		-	-	-	-	-	
2793										
2794										
2795	108DP	Unclassified Dist Sub Plant - Acct 300								
2796		DPW	S		4,268,865	4,026,560	242,306	127,787	370,093	
2797					4,268,865	4,026,560	242,306	127,787	370,093	
2798										
2799										
2800	<b>TOTAL DISTRIBUTION PLANT DEPR</b>			B17	<b>(2,682,414,434)</b>	<b>(2,454,110,133)</b>	<b>(228,304,301)</b>	<b>(5,111,922)</b>	<b>(233,416,223)</b>	
2801										
2802	Summary of Distribution Plant Depr by Factor									
2803	S				(2,682,414,434)	(2,454,110,133)	(228,304,301)	(5,111,922)	(233,416,223)	
2804										
2805	Total Distribution Depreciation by Factor			B17	(2,682,414,434)	(2,454,110,133)	(228,304,301)	(5,111,922)	(233,416,223)	

**JUNE 2017 West Control Area  
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS				
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2806	108GP	General Plant Accumulated Depr							
2807		G-SITUS	S		(223,280,704)	(200,944,881)	(22,335,823)	(320,996)	(22,656,819)
2808		G-DGP	DGP		-	-	-	-	-
2809		G-DGU	DGU		-	-	-	-	-
2810		G-SG	SG		33,674	30,938	2,736	-	2,736
2811		CUST	CN		(7,899,971)	(7,338,410)	(561,562)	19,751	(541,810)
2812		PTD	SO		(103,536,658)	(96,395,578)	(7,141,079)	(193,468)	(7,334,548)
2813		P	SE		-	-	-	-	-
2814		G-SG	CAGW		(26,057,297)	(20,087,797)	(5,969,500)	(279,650)	(6,249,150)
2815		G-SG	CAGE		(69,019,686)	(69,019,686)	-	-	-
2816		P	JBG		(6,462,726)	(4,982,172)	(1,480,554)	(10,116)	(1,490,670)
2817		P	CAEW		-	-	-	-	-
2818		P	CAEE		(1,605,367)	(1,605,367)	-	-	-
2819		G-SG	CAGE		-	-	-	-	-
2820		G-SG	CAGE		-	-	-	-	-
2821				B17	(437,828,734)	(400,342,951)	(37,485,783)	(784,478)	(38,270,261)
2822									
2823									
2824	108MP	Mining Plant Accumulated Depr.							
2825		P	S		-	-	-	-	-
2826		P	CAEW		-	-	-	-	-
2827		P	CAEE		-	-	-	-	-
2828		P	JBE		-	-	-	(55,691,455)	(55,691,455)
2829				B17	-	-	-	(55,691,455)	(55,691,455)
2830	108MP	Less Centralia Situs Depreciation							
2831		P	S		-	-	-	-	-
2832				B17	-	-	-	(55,691,455)	(55,691,455)
2833									
2834	1081390	Accum Depr - Capital Lease							
2835		PTD	SO		-	-	-	-	-
2836					-	-	-	-	-
2837					-	-	-	-	-
2838		Remove Capital Leases			-	-	-	-	-
2839					-	-	-	-	-
2840					-	-	-	-	-
2841	1081399	Accum Depr - Capital Lease							
2842		P	S		-	-	-	-	-
2843		P	SE		-	-	-	-	-
2844					-	-	-	-	-
2845					-	-	-	-	-
2846		Remove Capital Leases			-	-	-	-	-
2847					-	-	-	-	-
2848					-	-	-	-	-
2849					-	-	-	-	-
2850		<b>TOTAL GENERAL PLANT ACCUM DEPR</b>		B17	<b>(437,828,734)</b>	<b>(400,342,951)</b>	<b>(37,485,783)</b>	<b>(56,475,934)</b>	<b>(93,961,716)</b>
2851									
2852									
2853									
2854		Summary of General Depreciation by Factor							
2855		S			(223,280,704)	(200,944,881)	(22,335,823)	(320,996)	(22,656,819)
2856		DGP			-	-	-	-	-
2857		DGU			-	-	-	-	-
2858		SE			-	-	-	-	-
2859		SO			(103,536,658)	(96,395,578)	(7,141,079)	(193,468)	(7,334,548)
2860		CN			(7,899,971)	(7,338,410)	(561,562)	19,751	(541,810)
2861		SG			33,674	30,938	2,736	-	2,736
2862		DEU			-	-	-	-	-
2863		CAGW			(26,057,297)	(20,087,797)	(5,969,500)	(279,650)	(6,249,150)
2864		CAGE			(69,019,686)	(69,019,686)	-	-	-
2865		CAEW			-	-	-	-	-
2866		CAEE			(1,605,367)	(1,605,367)	-	-	-
2867		SSGCT			-	-	-	-	-
2868		JBG			(6,462,726)	(4,982,172)	(1,480,554)	(10,116)	(1,490,670)
2869		Remove Capital Leases			-	-	-	-	-
2870		Total General Depreciation by Factor		B17	(437,828,734)	(400,342,951)	(37,485,783)	(784,478)	(38,270,261)
2871									
2872									
2873		<b>TOTAL ACCUM DEPR - PLANT IN SERV</b>		B17	<b>(8,849,491,879)</b>	<b>(8,144,582,419)</b>	<b>(704,909,460)</b>	<b>(51,616,716)</b>	<b>(756,526,177)</b>
2874	111SP	Accum Prov for Amort-Steam							
2875		P	CAGW		-	-	-	-	-
2876		P	CAGW		-	-	-	-	-
2877		P	CAGE		-	-	-	-	-
2878		P	SG		-	-	-	-	-
2879					-	-	-	-	-
2880					-	-	-	-	-
2881					-	-	-	-	-



JUNE 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2882	111GP	Accum Prov for Amort-General								
2883		G-SITUS	S		(12,130,717)	(10,640,666)	(1,490,051)	(39,614)	(1,529,665)	
2884		CUST	CN		-	-	-	-	-	
2885		I-SG	SG		-	-	-	-	-	
2886		PTD	SO		(4,620,982)	(4,302,266)	(318,716)	90,957	(227,760)	
2887		I-SG	CAGW		-	-	-	-	-	
2888		I-SG	CAGE		-	-	-	-	-	
2889		P	CAEW		-	-	-	-	-	
2890		P	CAEE		-	-	-	-	-	
2891		P	SE		-	-	-	-	-	
2892				B18	(16,751,699)	(14,942,932)	(1,808,767)	51,342	(1,757,425)	
2893										
2894										
2895	111HP	Accum Prov for Amort-Hydro								
2896		P	DGP		-	-	-	-	-	
2897		P	DGU		-	-	-	-	-	
2898		P	SG		-	-	-	-	-	
2899		P	CAGW		(1,745,502)	(1,345,623)	(399,879)	(34,884)	(434,764)	
2900		P	CAGE		-	-	-	-	-	
2901		P	CAGE		-	-	-	-	-	
2902				B18	(1,745,502)	(1,345,623)	(399,879)	(34,884)	(434,764)	
2903										
2904										
2905	111IP	Accum Prov for Amort-Intangible Plant								
2906		I-SITUS	S		20,395,913	20,395,913	-	-	-	
2907		I-DGP	DGP		-	-	-	-	-	
2908		I-DGU	DGU		-	-	-	-	-	
2909		P	CAEW		-	-	-	-	-	
2910		P	CAEE		(25,316)	(25,316)	-	-	-	
2911		P	SE		-	-	-	-	-	
2912		I-SG	SG		(14,364,081)	(13,197,094)	(1,166,987)	(57,449)	(1,224,436)	
2913		I-SG	CAGW		-	-	-	-	-	
2914		I-SG	CAGE		-	-	-	-	-	
2915		CUST	CN		(119,870,551)	(111,349,671)	(8,520,879)	(29,268)	(8,550,147)	
2916		P	CAGE		-	-	-	-	-	
2917		P	CAGE		-	-	-	-	-	
2918		I-SG	CAGW		(106,356,786)	(81,991,372)	(24,365,415)	(1,635,656)	(26,001,071)	
2919		I-SG	CAGE		(27,992,597)	(27,992,597)	-	-	-	
2920		PTD	JBG		(715,609)	(551,670)	(163,940)	(31,680)	(195,620)	
2921		PTD	SO		(268,570,258)	(250,046,562)	(18,523,695)	(381,891)	(18,905,587)	
2922				B18	(517,499,286)	(464,758,369)	(52,740,916)	(2,135,944)	(54,876,861)	
2923	111IP	Less Non-Utility Plant								
2924		NUTIL	OTH		-	-	-	-	-	
2925				B18	(517,499,286)	(464,758,369)	(52,740,916)	(2,135,944)	(54,876,861)	
2926										
2927	111390	Accum Amtr - Capital Lease								
2928		G-SITUS	S		396,357	396,357	-	-	-	
2929		G-SITUS	SG		910,304	836,348	73,956	-	73,956	
2930		P	CAGE		-	-	-	-	-	
2931		PTD	CAGW		-	-	-	598,209	598,209	
2932		PTD	SO		8,673,284	8,075,075	598,209	-	598,209	
2933					9,979,946	9,307,780	672,166	598,209	1,270,375	
2934										
2935		Remove Capital Lease Amtr			(9,979,946)	(9,307,780)	(672,166)	(598,209)	(1,270,375)	
2936										
2937										
2938										
2939										
2940										
2941										
2942		Summary of Amortization by Factor								
2943		S			8,661,553	10,151,604	(1,490,051)	(39,614)	(1,529,665)	
2944		DGP			-	-	-	-	-	
2945		DGU			-	-	-	-	-	
2946		SE			-	-	-	-	-	
2947		SO			(264,517,956)	(246,273,753)	(18,244,202)	(290,935)	(18,535,137)	
2948		CN			(119,870,551)	(111,349,671)	(8,520,879)	(29,268)	(8,550,147)	
2949		SSGCT			-	-	-	-	-	
2950		JBG			(715,609)	(551,670)	(163,940)	(31,680)	(195,620)	
2951		CAGW			(108,102,289)	(83,336,995)	(24,765,294)	(1,072,331)	(25,837,625)	
2952		CAGE			(27,992,597)	(27,992,597)	-	-	-	
2953		CAEW			-	-	-	-	-	
2954		CAEE			(25,316)	(25,316)	-	-	-	
2955		SG			(13,453,777)	(12,360,746)	(1,093,031)	(57,449)	(1,150,479)	
2956		Less Capital Lease			(9,979,946)	(9,307,780)	(672,166)	(598,209)	(1,270,375)	
2957		Total Provision For Amortization by Factor		B18	(535,996,487)	(481,046,924)	(54,949,563)	(2,119,487)	(57,069,049)	



	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Wheeling Revenue	0.0 0
1 Operating Revenues:							
2 General Business Revenues	10,886,608	(3,760,698)	6,813,239	7,834,067	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(174,254)	-	-	-	-	(174,254)	-
6 Total Operating Revenues	10,712,354	(3,760,698)	6,813,239	7,834,067	-	(174,254)	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,749,319	(1,316,244)	2,384,634	2,741,923	(5)	(60,989)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	166	-	-	-	166	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(426)	-	-	-	(426)	-	-
28 Total Operating Expenses:	3,749,059	(1,316,244)	2,384,634	2,741,923	(264)	(60,989)	-
29							
30 Operating Rev For Return:	6,963,295	(2,444,453)	4,428,605	5,092,144	264	(113,265)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	85	-	-	-	85	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(223)	-	-	-	(223)	-	-
54							
55 Total Deductions:	(139)	-	-	-	(139)	-	-
56							
57 Total Rate Base:	(139)	-	-	-	(139)	-	-
58							
59							
60 Estimated ROE impact	1.710%	-0.600%	1.088%	1.251%	0.000%	-0.028%	0.000%
61 Estimated Price Change	(11,221,725)	3,939,363	(7,136,926)	(8,206,252)	(443)	182,533	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,712,780	(3,760,698)	6,813,239	7,834,067	426	(174,254)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	439	-	-	-	439	-	-
72 Income Before Tax	10,712,340	(3,760,698)	6,813,239	7,834,067	(14)	(174,254)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	10,712,340	(3,760,698)	6,813,239	7,834,067	(14)	(174,254)	-
77							
78 Federal Income Taxes	3,749,319	(1,316,244)	2,384,634	2,741,923	(5)	(60,989)	-

	3.1	3.2	3.3	3.4	3.5	0.0
	Temperature	Revenue	Effective Price	SO2 Emission	Wheeling	
	Normalization	Normalizing	Change	Allowances	Revenue	0
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	4,530,584	(3,760,698)	6,813,239	1,478,043	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(174,254)	-	-	-	(174,254)	-
6 Total Operating Revenues	4,356,330	(3,760,698)	6,813,239	1,478,043	(174,254)	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,524,716	(1,316,244)	2,384,634	517,315	(60,989)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,524,716	(1,316,244)	2,384,634	517,315	(60,989)	-
29						
30 Operating Rev For Return:	2,831,615	(2,444,453)	4,428,605	960,728	(113,265)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.695%	-0.600%	1.088%	0.236%	0.000%	-0.028%
61 Estimated Price Change	(4,563,293)	3,939,363	(7,136,926)	(1,548,263)	-	182,533
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	4,356,330	(3,760,698)	6,813,239	1,478,043	(174,254)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	4,356,330	(3,760,698)	6,813,239	1,478,043	(174,254)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,356,330	(3,760,698)	6,813,239	1,478,043	(174,254)	-
77						
78 Federal Income Taxes	1,524,716	(1,316,244)	2,384,634	517,315	(60,989)	-

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Wheeling Revenue	0.0 0
1 Operating Revenues:							
2 General Business Revenues	6,356,024	-	-	6,356,024	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	6,356,024	-	-	6,356,024	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,224,604	-	-	2,224,608	(5)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	166	-	-	-	166	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(426)	-	-	-	(426)	-	-
28 Total Operating Expenses:	2,224,344	-	-	2,224,608	(264)	-	-
29							
30 Operating Rev For Return:	4,131,680	-	-	4,131,416	264	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	85	-	-	-	85	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(223)	-	-	-	(223)	-	-
54							
55 Total Deductions:	(139)	-	-	-	(139)	-	-
56							
57 Total Rate Base:	(139)	-	-	-	(139)	-	-
58							
59							
60 Estimated ROE impact	1.037%	0.000%	0.000%	1.037%	0.000%	0.000%	0.000%
61 Estimated Price Change	(6,658,432)	-	-	(6,657,988)	(443)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	6,356,450	-	-	6,356,024	426	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	439	-	-	-	439	-	-
72 Income Before Tax	6,356,010	-	-	6,356,024	(14)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	6,356,010	-	-	6,356,024	(14)	-	-
77							
78 Federal Income Taxes	2,224,604	-	-	2,224,608	(5)	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(2,379,416)	WA	Situs	(2,379,416)	3.1.1
Commercial	442	RES	(977,218)	WA	Situs	(977,218)	3.1.1
Industrial <sup>1</sup>	442	RES	(404,064)	WA	Situs	(404,064)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(3,760,698)</u>			<u>(3,760,698)</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period. The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp  
Results of Operations - June 2017  
Summary of Revenue Adjustments

A B C D E F G H I J K L M

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs <sup>1</sup>	Revenues in Tab 2	Normalizing Adjustments <sup>2</sup>	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change <sup>3</sup>	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change <sup>4</sup>	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$146,035,519	\$6,540,815	\$152,576,333	\$4,205,089	(\$2,379,416)	\$1,825,653	\$154,401,986	\$655,708	\$655,708	\$155,057,694	\$2,820,551	\$2,820,551	\$157,878,245
Commercial	\$125,045,316	(\$4,018,416)	\$121,026,900	\$1,383,929	(\$977,218)	\$406,712	\$121,433,612	\$542,433	\$542,433	\$121,976,045	\$2,333,233	\$2,333,233	\$124,309,278
Industrial	\$52,747,348	(\$1,882,218)	\$50,865,130	\$1,514,525	\$0	\$1,514,525	\$52,379,656	\$218,845	\$218,845	\$52,598,501	\$941,291	\$941,291	\$53,539,792
Irrigation	\$14,454,262	\$231,559	\$14,685,821	(\$319,451)	(\$404,064)	(\$723,515)	\$13,962,307	\$55,255	\$55,255	\$14,017,562	\$236,312	\$236,312	\$14,253,874
Public St & Hwy	\$1,341,971	(\$31,353)	\$1,310,618	\$29,166	\$0	\$29,166	\$1,339,784	\$5,802	\$5,802	\$1,345,586	\$24,637	\$24,637	\$1,370,223
Total Washington	\$339,624,417	\$840,386	\$340,464,803	\$6,813,239	(\$3,760,698)	\$3,052,541	\$343,517,344	\$1,478,043	\$1,478,043	\$344,995,387	\$6,356,024	\$6,356,024	\$351,351,411
Source / Formula	305 Report		A + B	Ref Page 3.2	Customer Info. Services Table 3	D + E	C + F	Table 3	H	G + I	Table 3	K	J + L
				Ref Page 3.2	Ref Page 3.1			Ref Page 3.3			Ref Page 3.3		

<sup>1</sup> Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues \$209,420, BPA Residential Exchange Credits (\$13,777,156), and DSM revenues \$12,727,365.

<sup>2</sup> Adjustments back out Schedule 191 (System Benefits Charge) (\$12,746,461), SMUD \$0, Acquisition Commitment \$0, Centralia Refund \$1, Merger Credits \$0, Chehalis Deferral \$0, Revenue Accounting Adjustments \$19,559,715 and Irrigation Demand Charge Accrual \$0.

<sup>3</sup> Impact for 95 days of the \$5.7 million price increase effective October 4, 2016.

<sup>4</sup> Pro forma adjustment for the \$8.0 million price increase scheduled to be effective September 15, 2017.

PacifiCorp  
 Results of Operations - June 2017  
 Summary of kWh Adjustments

KWhs

	A	B	C
	Total kWhs	Total Adjustments <sup>1</sup> kWhs	Total Adjusted KWhs
Residential	1,680,889,314	(27,693,002)	1,653,196,312
Commercial	1,505,399,294	(15,706,426)	1,489,692,868
Industrial	786,657,190	0	786,657,190
Irrigation	164,124,756	(5,771,203)	158,353,553
Public St & Hwy	10,168,790	0	10,168,790
Total Washington	4,147,239,344	(49,170,630)	4,098,068,714
Source / Formula	305 Report	Table 2	A + B

<sup>1</sup> Temperature normalization -49,170,630 kWh.



PacifiCorp  
Results of Operations - June 2017  
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments <sup>1</sup> kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments <sup>2</sup> \$	Annualized Adjustments <sup>3</sup> \$	Pro Forma Adjustments <sup>4</sup> \$	Total Adjustments	Adjusted Revenue
<b>Residential</b>											
02RESDD0016	101,356	1,539,063,450	-26,190,209	-26,190,209	1,512,873,241	\$136,674,044	\$3,911,736	\$610,750	\$2,627,223	\$7,149,711	\$143,823,755
02RESDD0017	4,801	73,104,568	-1,244,704	-1,244,704	71,859,864	\$6,468,429	\$186,858	\$28,913	\$124,372	\$340,143	\$6,808,572
02RESDD0018	84	2,252,783	-22,392	-22,392	2,230,391	\$219,229	\$5,808	\$978	\$4,205	\$10,991	\$230,220
02RESDD018X	15	350,432	0	0	350,432	\$33,369	\$2,618	\$156	\$672	\$3,446	\$36,814
02NETMT135	572	7,595,574	0	0	7,595,574	\$713,765	\$56,171	\$3,345	\$14,388	\$73,904	\$787,669
02RGNB024	3,458	21,719,092	-235,697	-235,697	21,483,395	\$2,407,293	\$60,310	\$10,720	\$46,114	\$117,144	\$2,524,437
02RGNB036	1	565,960	0	0	565,960	\$41,873	\$1,217	\$187	\$805	\$2,209	\$44,082
Subtotal	110,286	1,644,651,859	-27,693,002	-27,693,002	1,616,958,857	\$146,558,002	\$4,224,719	\$655,049	\$2,817,779	\$7,697,547	\$154,255,549
02OALTO15R	1,077	989,455	0	0	989,455	\$144,596	\$4,383	\$659	\$2,772	\$7,814	\$152,410
Subtotal	1,077	989,455	0	0	989,455	\$144,596	\$4,383	\$659	\$2,772	\$7,814	\$152,410
AGA	0	0	0	0	0	\$2,285	\$0	\$0	\$0	\$0	\$2,285
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	<del>\$9,875,407</del>	<del>\$9,875,407</del>	\$0	\$0	<del>\$9,875,407</del>	\$0
Acquisition Commitment	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	<del>\$5,624,857</del>	<del>-\$5,624,857</del>	\$0	\$0	<del>-\$5,624,857</del>	\$0
Blue Sky	0	0	0	0	0	<del>\$174,940</del>	<del>-\$174,940</del>	\$0	\$0	<del>-\$174,940</del>	\$0
BPA Balance Acct.	0	0	0	0	0	<del>-\$61,754</del>	<del>\$61,754</del>	\$0	\$0	<del>\$61,754</del>	\$0
SMUD	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	35,248,000	0	0	35,248,000	\$3,468,000	\$0	\$0	\$0	\$0	\$3,468,000
<b>Total</b>	<b>111,363</b>	<b>1,680,889,314</b>	<b>-27,693,002</b>	<b>-27,693,002</b>	<b>1,653,196,312</b>	<b>\$146,035,519</b>	<b>\$8,386,467</b>	<b>\$655,708</b>	<b>\$2,820,551</b>	<b>\$11,842,726</b>	<b>\$157,878,245</b>
<b>Commercial</b>											
02GNSV0024	15,443	514,139,389	-5,537,726	-5,537,726	508,601,663	\$47,806,137	-\$1,981,786	\$199,076	\$856,351	-\$926,359	\$46,879,776
02GNSV024F	113	1,225,684	0	0	1,225,684	\$170,302	\$6	\$740	\$3,183	\$3,929	\$174,232
02GNSV24FP	79	250,189	0	0	250,189	\$82,196	\$1,869	\$365	\$1,571	\$3,805	\$86,001
Subtotal	15,635	515,615,262	-5,537,726	-5,537,726	510,077,536	48,058,635	-1,979,911	200,181	861,105	-918,625	47,140,010
02LGSV0036	986	832,765,959	-8,307,451	-8,307,451	824,458,508	\$66,759,367	<del>-\$2,429,057</del>	\$279,471	\$1,202,184	<del>-\$947,402</del>	\$65,811,965
Subtotal	986	832,765,959	-8,307,451	-8,307,451	824,458,508	\$66,759,367	<del>-\$2,429,057</del>	\$279,471	\$1,202,184	<del>-\$947,402</del>	\$65,811,965
02LGSV048T	39	200,037,806	-1,861,249	-1,861,249	198,176,557	\$14,696,716	<del>-\$565,301</del>	\$61,391	\$264,083	<del>-\$239,827</del>	\$14,456,869
Subtotal	39	200,037,806	-1,861,249	-1,861,249	198,176,557	\$14,696,716	<del>-\$565,301</del>	\$61,391	\$264,083	<del>-\$239,827</del>	\$14,456,869
02OALTO15N	1,253	2,022,388	0	0	2,022,388	\$292,490	-\$2,366	\$1,282	\$5,399	\$4,315	\$296,805
02RCFL0054	28	275,879	0	0	275,879	\$25,725	<del>-\$922</del>	\$108	\$462	<del>-\$352</del>	\$25,374
Subtotal	1,281	2,298,267	0	0	2,298,267	\$318,216	-\$3,288	\$1,390	\$5,861	\$3,963	\$322,179
AGA	0	0	0	0	0	\$412,235	\$0	\$0	\$0	\$0	\$412,235
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	<del>-\$6,058,891</del>	<del>\$6,058,891</del>	\$0	\$0	<del>\$6,058,891</del>	\$0
Acquisition Commitment	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	<del>\$4,677,197</del>	<del>-\$4,677,197</del>	\$0	\$0	<del>-\$4,677,197</del>	\$0
Blue Sky	0	0	0	0	0	<del>\$34,149</del>	<del>-\$34,149</del>	\$0	\$0	<del>-\$34,149</del>	\$0
BPA Balance Acct.	0	0	0	0	0	<del>-\$18,309</del>	<del>\$18,309</del>	\$0	\$0	<del>\$18,309</del>	\$0
SMUD	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	45,318,000	0	0	45,318,000	<del>-\$3,834,000</del>	\$0	\$0	\$0	\$0	<del>-\$3,834,000</del>
<b>Total</b>	<b>17,940</b>	<b>1,505,399,294</b>	<b>-15,706,426</b>	<b>-15,706,426</b>	<b>1,489,692,868</b>	<b>\$125,045,316</b>	<b>-\$3,611,704</b>	<b>\$542,433</b>	<b>\$2,333,233</b>	<b>-\$736,038</b>	<b>\$124,309,278</b>
<b>Industrial</b>											
02GNSV0024	374	17,014,946	0	0	17,014,946	\$1,602,493	-\$50,719	\$6,741	\$28,999	-\$14,979	\$1,587,514
02GNSV024F	4	33,312	0	0	33,312	\$8,653	\$0	\$38	\$162	\$200	\$8,853
02GNSV24FP	1	3,659	0	0	3,659	\$1,769	\$27	\$8	\$34	\$69	\$1,838
Subtotal	379	17,051,917	0	0	17,051,917	\$1,612,915	-\$50,692	\$6,787	\$29,195	-\$14,710	\$1,598,205
02LGSV0036	109	104,024,114	0	0	104,024,114	\$8,687,428	<del>-\$292,825</del>	\$36,469	\$156,876	<del>-\$99,480</del>	\$8,587,948
Subtotal	109	104,024,114	0	0	104,024,114	\$8,687,428	<del>-\$292,825</del>	\$36,469	\$156,876	<del>-\$99,480</del>	\$8,587,948
02PRSV47TM	1	1,795,050	0	0	1,795,050	\$308,046	-\$4,305	\$1,358	\$5,749	\$2,802	\$310,849
02LGSV048M	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
02LGSV048T	31	641,615,903	0	0	641,615,903	\$41,621,830	<del>-\$1,533,547</del>	\$174,156	\$749,157	<del>-\$610,234</del>	\$41,011,596
Subtotal	32	643,410,953	0	0	643,410,953	\$41,929,877	<del>-\$1,537,852</del>	\$175,514	\$754,906	<del>-\$607,432</del>	\$41,322,445
02OALTO15N	52	125,206	0	0	125,206	\$17,041	-\$186	\$75	\$314	\$203	\$17,244
Subtotal	52	125,206	0	0	125,206	\$17,041	-\$186	\$75	\$314	\$203	\$17,244
AGA	0	0	0	0	0	\$25,950	\$0	\$0	\$0	\$0	\$25,950
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	<del>-\$3,415,477</del>	<del>\$3,415,477</del>	\$0	\$0	<del>\$3,415,477</del>	\$0
DSM	0	0	0	0	0	<del>\$1,902,309</del>	<del>-\$1,902,309</del>	\$0	\$0	<del>-\$1,902,309</del>	\$0
Blue Sky	0	0	0	0	0	\$7	-\$7	\$0	\$0	-\$7	\$0
BPA Balancing Acct.	0	0	0	0	0	<del>-\$701</del>	<del>\$701</del>	\$0	\$0	<del>\$701</del>	\$0
SMUD	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	22,045,000	0	0	22,045,000	\$1,988,000	\$0	\$0	\$0	\$0	\$1,988,000

PacifiCorp  
Results of Operations - June 2017  
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments <sup>1</sup> kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments <sup>2</sup> \$	Annualized Adjustments <sup>3</sup> \$	Pro Forma Adjustments <sup>4</sup> \$	Total Adjustments	Adjusted Revenue
<b>Total</b>	573	786,657,190	0	0	786,657,190	\$52,747,348	-\$367,693	\$216,845	\$941,291	\$792,443	\$53,639,792
<b>Irrigation</b>											
02APSV0040	3,137	103,211,603	-5,771,203	-5,771,203	97,440,400	\$8,487,908	-\$102,039	\$36,644	\$156,716	\$91,321	\$8,579,229
02APSV040X	2,033	46,781,153	0	0	46,781,153	\$4,259,162	\$0	\$18,611	\$79,596	\$98,207	\$4,357,369
Subtotal	5,169	149,992,756	-5,771,203	-5,771,203	144,221,553	\$12,747,070	-\$102,039	\$55,255	\$236,312	\$189,528	\$12,936,598
AGA	0	0	0	0	0	\$237,276	\$0	\$0	\$0	\$0	\$237,276
Irrigation Demand Charge	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$149,511	\$149,511	\$0	\$0	\$149,511	\$0
DSM	0	0	0	0	0	\$491,631	-\$491,631	\$0	\$0	-\$491,631	\$0
Blue Sky	0	0	0	0	0	\$325	-\$325	\$0	\$0	-\$325	\$0
BPA Balancing Acct	0	0	0	0	0	-\$48,364	\$48,364	\$0	\$0	\$48,364	\$0
BPA Adjustment Fee	0	0	0	0	0	\$95,836	-\$95,836	\$0	\$0	-\$95,836	\$0
Unbilled Sales	0	14,132,000	0	0	14,132,000	\$1,080,000	\$0	\$0	\$0	\$0	\$1,080,000
<b>Total</b>	5,169	164,124,756	-5,771,203	-5,771,203	158,353,553	\$14,454,262	-\$491,956	\$55,255	\$236,312	-\$200,389	\$14,253,874
<b>Public Street &amp; Highway Lighting</b>											
02COSL0052	14	154,721	0	0	154,721	\$31,629	-\$477	\$135	\$582	\$240	\$31,869
02CUSL053F	114	3,399,116	0	0	3,399,116	\$251,155	-\$13,817	\$1,031	\$4,435	-\$8,351	\$242,805
02CUSL053M	105	1,050,405	0	0	1,050,405	\$76,938	\$0	\$334	\$1,438	\$1,772	\$78,710
02HPSV0051	189	3,839,934	0	0	3,839,934	\$784,128	-\$11,839	\$3,394	\$14,310	\$5,865	\$789,993
02MVSL0057	40	1,656,614	0	0	1,656,614	\$214,089	-\$5,114	\$908	\$3,872	-\$334	\$213,754
02CFR0012	0	0	0	0	0	\$91	\$0	\$0	\$0	\$0	\$91
Sub Total	463	10,100,790	0	0	10,100,790	\$1,358,031	-\$31,247	\$5,802	\$24,637	-\$808	\$1,357,223
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$60,429	\$60,429	\$0	\$0	\$60,429	\$0
DSM	0	0	0	0	0	\$31,370	-\$31,370	\$0	\$0	-\$31,370	\$0
Unbilled Sales	0	68,000	0	0	68,000	\$13,000	\$0	\$0	\$0	\$0	\$13,000
<b>Total</b>	463	10,168,790	0	0	10,168,790	\$1,341,971	-\$2,188	\$5,802	\$24,637	\$28,251	\$1,370,223
<b>Total</b>	135,508	4,147,239,344	-49,170,630	-49,170,630	4,098,068,714	\$39,624,417	3,892,927	\$1,478,043	\$6,356,024	11,726,994	\$51,351,411

<sup>1</sup> Temperature normalization.

<sup>2</sup> Removes Schedule 98 (BPA), Schedule 96 (Renewable Energy Revenue One-Time Credit), Schedule 191 (System Benefits Charge), SMUD, Revenue Accounting Adjustments, Chehalis Deferral, DSM, Blue Sky, and includes temperature adjustment.

<sup>3</sup> Impact for 95 days of the \$5.7 million price increase effective October 4, 2016.

<sup>4</sup> Pro forma adjustment for the \$8.0 million price increase scheduled to be effective September 15, 2017.



PacificCorp  
Results of Operations - June 2017  
Summary of Revenue Adjustments

305	Booked Revenues	Residuals		Total Residuals		Total Adj. Rev.		Annualized		Total Adj. Rev. Res. and Annual Adj.		Rate Changes		Total Pro Forma		Total Adj. Row		Total Adjustments		Adjusted Revenue	
		Normalization <sup>1</sup>	BPA Adjustment	Temperature	Adj.	Rev.	Total Annualized Adj.	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17	Rate Change <sup>2</sup> Eff. 01/01/17
Industrial																					
	\$1,602,492	\$-50,307	\$7,668	\$0	\$-50,710	\$1,551,774	1.69%	\$6,741	\$3,741	\$1,558,515	\$3,741	2.35%	\$26,000	\$26,000	\$1,587,514	\$1,587,514	\$-14,070	\$1,573,444	\$-14,070	\$1,559,374	\$1,559,374
	\$8,653	\$0	\$0	\$0	\$0	\$8,653	1.69%	\$0	\$0	\$8,653	\$0	2.35%	\$162	\$162	\$8,815	\$8,815	\$0	\$8,815	\$0	\$8,815	\$8,815
	\$1,612,015	\$-50,307	\$7,668	\$0	\$-50,002	\$1,561,713	1.69%	\$6,741	\$3,741	\$1,567,454	\$3,741	2.35%	\$26,162	\$26,162	\$1,596,205	\$1,596,205	\$-14,070	\$1,582,135	\$-14,070	\$1,568,065	\$1,568,065
	\$2,087,429	\$-304,406	\$11,581	\$0	\$-292,825	\$1,794,603	1.69%	\$30,469	\$30,469	\$1,825,072	\$30,469	2.35%	\$156,876	\$156,876	\$1,981,948	\$1,981,948	\$-50,480	\$1,931,468	\$-50,480	\$1,880,988	\$1,880,988
	\$3,087,429	\$-304,406	\$11,581	\$0	\$-292,825	\$2,794,603	1.69%	\$30,469	\$30,469	\$2,825,072	\$30,469	2.35%	\$156,876	\$156,876	\$3,011,948	\$3,011,948	\$-50,480	\$2,961,468	\$-50,480	\$2,910,988	\$2,910,988
	\$3,088,046	\$-5,305	\$0	\$0	\$-5,305	\$3,082,741	1.74%	\$1,958	\$1,958	\$3,084,699	\$1,958	2.35%	\$5,740	\$5,740	\$3,090,439	\$3,090,439	\$2,000	\$3,088,439	\$2,000	\$3,086,439	\$3,086,439
	\$1,621,832	\$-1,533,547	\$0	\$0	\$-1,533,547	\$40,285	1.69%	\$174,156	\$174,156	\$40,459	\$174,156	2.35%	\$754,908	\$754,908	\$1,011,596	\$1,011,596	\$-800,234	\$211,362	\$-800,234	\$41,132	\$41,132
	\$1,629,877	\$-1,537,652	\$0	\$0	\$-1,537,652	\$42,230	1.72%	\$75	\$75	\$42,305	\$75	2.34%	\$314	\$314	\$42,619	\$42,619	\$-807,452	\$41,812	\$-807,452	\$41,812	\$41,812
	\$17,041	\$-386	\$200	\$0	\$-186	\$16,655	0.00%	\$0	\$0	\$16,655	\$0	0.00%	\$0	\$0	\$16,655	\$16,655	\$203	\$17,244	\$203	\$17,244	\$17,244
	\$25,950	\$0	\$0	\$0	\$0	\$25,950	0.00%	\$0	\$0	\$25,950	\$0	0.00%	\$0	\$0	\$25,950	\$25,950	\$0	\$25,950	\$0	\$25,950	\$25,950
	\$3,415,477	\$1,415,477	\$0	\$0	\$2,000,000	\$2,000,000	0.00%	\$0	\$0	\$2,000,000	\$0	0.00%	\$0	\$0	\$2,000,000	\$2,000,000	\$1,415,477	\$3,415,477	\$1,415,477	\$3,415,477	\$3,415,477
	\$1,092,400	\$-1,092,400	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$-1,092,400	\$0	\$-1,092,400	\$0	\$0
	\$7	\$-7	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$-7	\$0	\$-7	\$0	\$0
	\$701	\$0	\$0	\$0	\$701	\$701	0.00%	\$0	\$0	\$701	\$0	0.00%	\$0	\$0	\$701	\$701	\$701	\$0	\$701	\$701	\$701
	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,988,000	\$0	\$0	\$0	\$1,988,000	\$1,988,000	0.00%	\$0	\$0	\$1,988,000	\$0	0.00%	\$0	\$0	\$1,988,000	\$1,988,000	\$0	\$1,988,000	\$0	\$1,988,000	\$1,988,000
	\$52,747,448	\$-587,791	\$20,098	\$0	\$-567,693	\$52,179,755	1.79%	\$218,845	\$218,845	\$52,398,600	\$218,845	2.35%	\$841,291	\$841,291	\$53,239,891	\$53,239,891	\$-792,483	\$52,447,408	\$-792,483	\$51,654,925	\$51,654,925
Injection																					
	\$8,687,896	\$-446,862	\$770,887	\$0	\$-675,975	\$8,011,921	1.79%	\$38,644	\$38,644	\$8,050,565	\$38,644	2.35%	\$156,716	\$156,716	\$8,207,281	\$8,207,281	\$61,451	\$8,268,732	\$61,451	\$8,330,183	\$8,330,183
	\$4,256,152	\$0	\$0	\$0	\$0	\$4,256,152	1.79%	\$18,811	\$18,811	\$4,274,963	\$18,811	2.35%	\$76,596	\$76,596	\$4,351,559	\$4,351,559	\$28,207	\$4,379,766	\$28,207	\$4,407,973	\$4,407,973
	\$12,747,070	\$-446,862	\$770,887	\$0	\$-675,975	\$12,268,073	1.79%	\$57,455	\$57,455	\$12,325,528	\$57,455	2.35%	\$233,312	\$233,312	\$12,629,569	\$12,629,569	\$89,658	\$12,719,227	\$89,658	\$12,807,956	\$12,807,956
	\$237,276	\$0	\$0	\$0	\$0	\$237,276	0.00%	\$0	\$0	\$237,276	\$0	0.00%	\$0	\$0	\$237,276	\$237,276	\$0	\$237,276	\$0	\$237,276	\$237,276
	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$48,511	\$0	\$0	\$0	\$0	\$48,511	0.00%	\$0	\$0	\$48,511	\$0	0.00%	\$0	\$0	\$48,511	\$48,511	\$0	\$48,511	\$0	\$48,511	\$48,511
	\$29	\$-29	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$-29	\$0	\$-29	\$0	\$0
	\$29	\$0	\$0	\$0	\$29	\$29	0.00%	\$0	\$0	\$29	\$0	0.00%	\$0	\$0	\$29	\$29	\$29	\$0	\$29	\$29	\$29
	\$48,364	\$0	\$0	\$0	\$48,364	\$48,364	0.00%	\$0	\$0	\$48,364	\$0	0.00%	\$0	\$0	\$48,364	\$48,364	\$0	\$48,364	\$0	\$48,364	\$48,364
	\$86,836	\$0	\$0	\$0	\$86,836	\$86,836	0.00%	\$0	\$0	\$86,836	\$0	0.00%	\$0	\$0	\$86,836	\$86,836	\$0	\$86,836	\$0	\$86,836	\$86,836
	\$1,080,000	\$0	\$0	\$0	\$1,080,000	\$1,080,000	0.00%	\$0	\$0	\$1,080,000	\$0	0.00%	\$0	\$0	\$1,080,000	\$1,080,000	\$0	\$1,080,000	\$0	\$1,080,000	\$1,080,000
	\$14,455,262	\$-811,407	\$723,515	\$0	\$-87,892	\$13,573,870	1.79%	\$55,295	\$55,295	\$13,629,165	\$55,295	2.35%	\$226,512	\$226,512	\$13,855,677	\$13,855,677	\$-276,389	\$13,579,288	\$-276,389	\$13,302,899	\$13,302,899
Public Street & Highway Lighting																					
	\$51,676	\$-677	\$0	\$0	\$-677	\$51,000	1.69%	\$1,035	\$1,035	\$52,035	\$1,035	2.35%	\$668	\$668	\$52,703	\$52,703	\$300	\$53,003	\$300	\$53,303	\$53,303
	\$251,155	\$-13,817	\$0	\$0	\$-13,817	\$237,338	1.69%	\$1,031	\$1,031	\$238,369	\$1,031	2.35%	\$4,435	\$4,435	\$242,804	\$242,804	\$-931	\$241,873	\$-931	\$240,942	\$240,942
	\$76,838	\$0	\$0	\$0	\$0	\$76,838	1.69%	\$334	\$334	\$77,172	\$334	2.35%	\$1,438	\$1,438	\$78,610	\$78,610	\$1,772	\$79,382	\$1,772	\$81,154	\$81,154
	\$11,839	\$0	\$0	\$0	\$0	\$11,839	1.71%	\$3,394	\$3,394	\$15,233	\$3,394	2.33%	\$14,310	\$14,310	\$29,543	\$29,543	\$5,865	\$35,408	\$5,865	\$41,273	\$41,273
	\$2,149	\$-41	\$0	\$0	\$-41	\$2,108	0.00%	\$0	\$0	\$2,108	\$0	0.00%	\$0	\$0	\$2,108	\$2,108	\$0	\$2,108	\$0	\$2,108	\$2,108
	\$2,149	\$0	\$0	\$0	\$2,149	\$2,149	0.00%	\$0	\$0	\$2,149	\$0	0.00%	\$0	\$0	\$2,149	\$2,149	\$2,149	\$0	\$2,149	\$2,149	\$2,149
	\$1,836,031	\$-31,247	\$0	\$0	\$-31,247	\$1,804,784	0.00%	\$5,802	\$5,802	\$1,810,586	\$5,802	0.00%	\$24,037	\$24,037	\$1,834,623	\$1,834,623	\$-308	\$1,834,315	\$-308	\$1,833,987	\$1,833,987
	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$50,428	\$0	\$0	\$0	\$0	\$50,428	0.00%	\$0	\$0	\$50,428	\$0	0.00%	\$0	\$0	\$50,428	\$50,428	\$0	\$50,428	\$0	\$50,428	\$50,428
	\$13,070	\$-13,070	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$-13,070	\$0	\$-13,070	\$0	\$0
	\$13,070	\$0	\$0	\$0	\$13,070	\$13,070	0.00%	\$0	\$0	\$13,070	\$0	0.00%	\$0	\$0	\$13,070	\$13,070	\$13,070	\$0	\$13,070	\$13,070	\$13,070
	\$1,341,971.32	\$-32,188	\$0	\$0	\$-32,188	\$1,309,783	0.00%	\$5,802	\$5,802	\$1,315,585	\$5,802	0.00%	\$24,037	\$24,037	\$1,339,622	\$1,339,622	\$-28,251	\$1,311,371	\$-28,251	\$1,283,120	\$1,283,120
	\$59,624,417	\$-123,551	\$13,777,156	\$0	\$13,653,761	\$73,277,924	1.79%	\$178,043	\$178,043	\$73,455,967	\$178,043	2.35%	\$636,024	\$636,024	\$74,091,991	\$74,091,991	\$-1,726,964	\$72,365,027	\$-1,726,964	\$70,638,063	\$70,638,063

<sup>1</sup> Adjustments back on Schedule 101 (System Benefits Charge) \$12,740,481; SMDU \$0; Accumulation Commitment \$0; General Fund \$1,169,421; \$0  
<sup>2</sup> Impact for 95 days of the \$5.7 million price increase effective October 4, 2016.  
<sup>3</sup> Pro forma adjustment for the \$10 million price increase scheduled to be effective September 15, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	4,205,069	WA	Situs	4,205,069	3.1.1
Commercial	442	RES	1,383,929	WA	Situs	1,383,929	3.1.1
Industrial <sup>1</sup>	442	RES	1,195,074	WA	Situs	1,195,074	3.1.1
Public Street & Highway	444	RES	29,166	WA	Situs	29,166	3.1.1
			<u>6,813,239</u>			<u>6,813,239</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended June 2017 are normalized by removing Schedule 191 (System Benefits Charge) (\$12,746,461), SMUD \$0, Acquisition Commitment \$0, Centralia Refund \$1, Merger Credits \$0, Chehalis Deferral \$0, Revenue Accounting Adjustments \$19,559,715 and Irrigation Demand Charge Accrual \$0.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	655,708	WA	Situs	655,708	3.1.1
Commercial	442	RES	542,433	WA	Situs	542,433	3.1.1
Industrial <sup>1</sup>	442	RES	274,100	WA	Situs	274,100	3.1.1
Public St. & Hwy	444	RES	5,802	WA	Situs	5,802	3.1.1
			<u>1,478,043</u>			<u>1,478,043</u>	
Residential	440	PRO	2,820,551	WA	Situs	2,820,551	3.1.1
Commercial	442	PRO	2,333,233	WA	Situs	2,333,233	3.1.1
Industrial <sup>1</sup>	442	PRO	1,177,603	WA	Situs	1,177,603	3.1.1
Public St. & Hwy	444	PRO	24,637	WA	Situs	24,637	3.1.1
			<u>6,356,024</u>			<u>6,356,024</u>	

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

The restating adjustment annualizes the \$5.7 million rate increase authorized in Washington Limited Issues Filing Docket No. UE-152253 effective October 4, 2016.

The pro forma adjustment adds in the second-year rate increase of \$8.0 million authorized in the same docket, effective September 15, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Operating Income:</b>							
Remove 12 ME June 2017 Allowance Sales	4118	PRO	177	SE	7.721%	14	3.4.1
Add 12 ME June 2018 Amortization	4118	PRO	(439)	WA	Situs	(439)	3.4.1
			<u>(262)</u>			<u>(426)</u>	
<b>Adjustment to Rate Base:</b>							
Regulatory Deferred Sales	25398	PRO	(223)	WA	Situs	(223)	3.4.1
<b>Adjustment to Tax:</b>							
Accum Deferred Income Taxes	190	PRO	85	WA	Situs	85	3.4.1
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-	3.4.1
Schedule M Deduction	SCHMDT	PRO	439	WA	Situs	439	3.4.1
DIT Expense	41110	PRO	-	WA	Situs	-	3.4.1
DIT Expense	41010	PRO	166	WA	Situs	166	3.4.1

**Description of Adjustment**

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended June 2017 and reflects, instead, a five-year amortization methodology for 12 months ending June 2018, as approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp  
Results of Operations - June 2017  
SO2 Emission Allowance Sales

Beginning of the Period  
Ending of the Period

Jun-17  
Jun-18

Description	Date Booked	Sales To Date		Accumulated Amortization Jun-18	End Unamort Balance Pro	Current Period Amortization 12 Months Ended	Beg Unamort Balance Jun-17	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated	
		Jun-18	Jun-17								Deferred Income Tax Jun-17	Deferred Income Tax Jun-18
Aug 2012 Sale	Aug-12	26,000		26,000	0	433	433	0	433	0	164	164
Dec 2012 Sale	Dec-12	22,074		22,074	0	1,839	1,839	0	1,839	0	698	698
Feb 2013 Sale	Feb-13	9,775		9,775	0	1,140	1,140	0	1,140	0	433	433
Apr 2013 Sale	Apr-13	736		736	0	110	110	0	110	0	42	42
Sep 2013 Sale	Sep-13	15,950		15,418	532	3,190	3,722	0	3,190	1,211	1,412	202
Apr 2014 Sale	Apr-14	1,117		949	168	223	391	0	223	85	148	64
Apr 2015 Sale	Apr-15	320		208	112	64	176	0	64	24	67	43
Apr 2016 Sale	Apr-16	188		85	103	38	141	0	38	14	54	39
Apr 2017 Sale	Apr-17	177		44	103	35	168	0	35	13	64	50
Totals		119,028,111		119,027,063	1,018	7,074	8,121	0	7,074	2,685	3,082	397
					Washington Weighted % -	6.209%			6.209%	6.209%		
<b>Actual Sales 12 ME June 2017</b>		<b>177</b>		<b>439</b>					<b>439</b>	<b>167</b>		

SO2 credit Unamortized Balance		DIT Expense		Beginning Balance (Jun -17)		DIT Unamort Balance	
Total Co.	WA Portion	Washington Weighted % -	Washington Weighted % -	Total Co.	WA Portion	Total Co.	WA Portion
8,121	504			3,082	191	3,082	191
6,849	425			2,589	161	2,589	161
6,010	373			2,251	142	2,251	142
5,171	321			1,962	122	1,962	122
4,332	269			1,644	102	1,644	102
3,493	217			1,326	82	1,326	82
3,022	188			1,147	71	1,147	71
2,551	158			968	60	968	60
2,243	139			851	53	851	53
1,935	120			734	46	734	46
1,639	102			622	39	622	39
1,343	83			510	32	510	32
1,018	63			397	25	397	25
3,597	223			1,365	85	1,365	85

Note: Washington's share of emission allowance sales is based on allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip generation plants.



**PacifiCorp**  
**Results of Operations - June 2017**  
**SO2 Emission Allowance Sales**  
 SAP Account 301947 - Actuals for 12 Months Ended June 2017

Year	Month	Amount	Accumulated Amount
2016	7	-	-
2016	8	-	-
2016	9	-	-
2016	10	-	-
2016	11	-	-
2016	12	-	-
2017	1	-	-
2017	2	-	-
2017	3	-	-
2017	4	(177)	(177)
2017	5	-	(177)
2017	6	-	(177) Ref 3.4.1

**GL Account Balance**  
**Account Number 301947**

**Calendar Year 2017**

**G/L Account Balance Display**

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

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

**G/L Account Balance Display**

Account number: 301947 Emissions/Allow Rev  
 Company code: 1000 PacifiCorp  
 Business area:  
 Fiscal year: 2018  
 All documents in currency: \* Display currency: USD

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenues	456	RES	(3,696,451)	WRG	4.714%	(174,254)	3.5.1

**Adjustment Detail:**

Actual Wheeling Revenues 12 ME June 2017	111,122,539	3.5.1
Total Adjustments	<u>(3,696,451)</u>	Above
Normalized Wheeling Revenues 12 ME June 2018	<u>107,426,089</u>	3.5.1

**Description of Adjustment**

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended June 2017 by adjusting the actual revenue to remove out-of-period and one-time adjustments.

PacifiCorp  
Results of Operations - June 2017  
Wheeling Revenue

Customer	Total
Bonneville Power Administration	(4,374,254)
Basin Electric Power Cooperative	(1,455,987)
Black Hills, Inc.	(3,509,895)
Bonneville Power Administration	(14,971,118)
Cargill Power Markets, LLC	(360,326)
Constellation	(280,548)
Coral Power/Shell	(802,417)
Deseret Generation & Transmission Cooperative	(5,014,426)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(63,234)
Idaho Power Company	(1,218,568)
Morgan Stanley Capital Group, Inc.	(2,088,890)
PacifiCorp Merchant (Business Unit transfer)	(7,974)
Pacific Gas & Electric Company	(13,707,040)
Portland General Electric	(3,314)
Powerex Corporation	(17,719,489)
Iberdrola Renewables Inc.	(4,416,124)
2015 06 Puget Sound Energy	(16)
Rainbow Energy Marketing	(553,186)
Sierra Pacific Power	(36,159)
State of South Dakota	(142,863)
TransAlta Energy	(141,763)
Tri-State Generation and Trans.	(728,991)
Utah Associated Municipal Power Systems	(19,358,992)
Utah Municipal Power Agency	(3,784,456)
Warm Springs	(119,700)
Western Area Power Administration	(81,511)
Western Area Power Administration	(3,249,318)
NextEra Energy Resources, LLC	(2,901,986)
Southern Calif Edison Com	(3,118,744)
PPL Energy Plus, LLC	(13,283)
US Bureau of Reclamation	(60,392)
Moon Lake Electric Association	(19,262)
Eugene Water & Electric Board	(968,816)
Sempra Energy Solutions LLC	(267,355)
Municipal Energy Nebraska	(5,062)
Cryq Energy, Inc.( Raser Power Systems LLC/Intermountain)	(469,188)
Nevada	(199,172)
Sacramento Municipal Utility District	(1,071,352)
Macquarie Energy, LLC	(778)
Salt River Project	(892,816)
Black Hills/Colorado Electric Utility Company, L.P.	(71,206)
The Energy Authority	(21,993)
Southern California PPA	(27,950)
Tenaska Power Services Co	(114,142)
Los Angeles Dept Water & Power	(118,386)
Powder River Energy Corp	(366)
Brookfield Energy Marketing LP	(91,741)
Olene KBG LLC	(134,984)
Constellation NewEnergy, Inc.	(19,465)
City of Anaheim	(23,275)
Westar Energy	(519)
Clatskanie Peoples Utility District	(296,966)
2016 12 Calpine Energy Solutions	(269,802)
Cowlitz	(167,114)
Accruals and Adjustments	(1,434,560)

Total (111,122,539)  
Ref 3.5

Type		
RES	Remove refunds and other out of period adjustments.	3,678,151
RES	Constellation Generation	47
RES	Southern California Edison	31,396
RES	SCPPA	17,542
RES	Network charges/adjustments prior to June 2016	(165,666)
RES	Olene Agreement (terminated)	134,984
RES	Imbalance Penalties	(2)

Test Period Incremental Adjustments 3,696,451  
Ref 3.6

Accum Test Period Totals (107,426,089)  
Ref 3.5



	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	(9,929,676)	(9,929,676)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(9,929,676)	(9,929,676)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	75,644	-	49,429	-	26,215	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	41,677	-	27,234	-	14,443	-
12 Other Power Supply	(96,152)	(841)	29,105	-	15,436	(165,086)
13 Transmission	(84,152)	-	23,356	-	12,387	(120,072)
14 Distribution	72,915	-	65,390	-	34,680	6,491
15 Customer Accounting	(78,124)	(218)	-	24,524	-	13,006
16 Customer Service & Info	16,140	(262)	-	4,397	-	2,332
17 Sales	-	-	-	-	-	-
18 Administrative & General	38,432	(5,049)	-	31,110	-	16,499
19 Total O&M Expenses	(13,620)	(6,370)	194,514	60,032	103,161	31,838
20 Depreciation	(542,338)	(542,338)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,294,123)	(3,296,660)	(68,080)	(21,011)	(36,106)	(11,143)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	38,061	38,061	-	-	-	-
28 Total Operating Expenses:	(3,812,020)	(3,807,307)	126,434	39,020	67,054	20,695
29						
30 Operating Rev For Return:	(6,117,657)	(6,122,369)	(126,434)	(39,020)	(67,054)	(20,695)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-1.503%	-1.504%	-0.031%	-0.010%	-0.016%	-0.005%
61 Estimated Price Change	9,858,919	9,866,514	203,756	62,884	108,062	33,350
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(9,411,779)	(9,419,030)	(194,514)	(60,032)	(103,161)	(31,838)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(9,411,779)	(9,419,030)	(194,514)	(60,032)	(103,161)	(31,838)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(9,411,779)	(9,419,030)	(194,514)	(60,032)	(103,161)	(31,838)
77						
78 Federal Income Taxes	(3,294,123)	(3,296,660)	(68,080)	(21,011)	(36,106)	(11,143)

	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	25,235	-	-	-
13 Transmission	-	-	-	178	-	-	-
14 Distribution	-	-	-	(33,646)	-	-	-
15 Customer Accounting	-	-	(115,432)	(5)	-	-	-
16 Customer Service & Info	9,672	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	491	102	-	(101,209)	-	-	-
19 Total O&M Expenses	10,163	102	(115,432)	(109,447)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,557)	(36)	40,401	38,306	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,606	67	(75,031)	(71,140)	-	-	-
29							
30 Operating Rev For Return:	(6,606)	(67)	75,031	71,140	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.002%	0.000%	0.018%	0.017%	0.000%	0.000%	0.000%
61 Estimated Price Change	10,646	107	(120,916)	(114,646)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,163)	(102)	115,432	109,447	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(10,163)	(102)	115,432	109,447	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(10,163)	(102)	115,432	109,447	-	-	-
77							
78 Federal Income Taxes	(3,557)	(36)	40,401	38,306	-	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	(9,929,676)	(9,929,676)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(9,929,676)	(9,929,676)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	49,429	-	49,429	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	27,234	-	27,234	-	-	-
12 Other Power Supply	(111,588)	(841)	29,105	-	-	(165,086)
13 Transmission	(96,538)	-	23,356	-	-	(120,072)
14 Distribution	38,235	-	65,390	-	-	6,491
15 Customer Accounting	(120,101)	(218)	-	24,524	-	-
16 Customer Service & Info	13,807	(262)	-	4,397	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	21,933	(5,049)	-	31,110	-	96,487
19 Total O&M Expenses	(177,589)	(6,370)	194,514	60,032	-	(182,181)
20 Depreciation	(542,338)	(542,338)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,236,734)	(3,296,660)	(68,080)	(21,011)	-	63,763
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	38,061	38,061	-	-	-	-
28 Total Operating Expenses:	(3,918,600)	(3,807,307)	126,434	39,020	-	(118,418)
29						
30 Operating Rev For Return:	(6,011,077)	(6,122,369)	(126,434)	(39,020)	-	118,418
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-1.476%	-1.504%	-0.031%	-0.010%	0.000%	0.000%
61 Estimated Price Change	9,687,160	9,866,514	203,756	62,884	-	(190,836)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(9,247,810)	(9,419,030)	(194,514)	(60,032)	-	182,181
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(9,247,810)	(9,419,030)	(194,514)	(60,032)	-	182,181
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(9,247,810)	(9,419,030)	(194,514)	(60,032)	-	182,181
77						
78 Federal Income Taxes	(3,236,734)	(3,296,660)	(68,080)	(21,011)	-	63,763

	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	25,235	-	-	-
13 Transmission	-	-	-	178	-	-	-
14 Distribution	-	-	-	(33,646)	-	-	-
15 Customer Accounting	-	-	(144,403)	(5)	-	-	-
16 Customer Service & Info	9,672	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	491	102	-	(101,209)	-	-	-
19 Total O&M Expenses	10,163	102	(144,403)	(109,447)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,557)	(36)	50,541	38,306	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,606	67	(93,862)	(71,140)	-	-	-
29							
30 Operating Rev For Return:	(6,606)	(67)	93,862	71,140	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.002%	0.000%	0.023%	0.017%	0.000%	0.000%	0.000%
61 Estimated Price Change	10,646	107	(151,263)	(114,646)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,163)	(102)	144,403	109,447	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(10,163)	(102)	144,403	109,447	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(10,163)	(102)	144,403	109,447	-	-	-
77							
78 Federal Income Taxes	(3,557)	(36)	50,541	38,306	-	-	-



	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	26,215	-	-	26,215	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	14,443	-	-	14,443	-	-
12 Other Power Supply	15,436	-	-	15,436	-	-
13 Transmission	12,387	-	-	12,387	-	-
14 Distribution	34,680	-	-	34,680	-	-
15 Customer Accounting	41,977	-	-	-	13,006	-
16 Customer Service & Info	2,332	-	-	-	2,332	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	16,499	-	-	-	16,499	-
19 Total O&M Expenses	163,969	-	-	103,161	31,838	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(57,389)	-	-	(36,106)	(11,143)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	106,580	-	-	67,054	20,695	-
29						
30 Operating Rev For Return:	(106,580)	-	-	(67,054)	(20,695)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.027%	0.000%	0.000%	0.000%	-0.017%	-0.005%
61 Estimated Price Change	171,759	-	-	108,062	33,350	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(163,969)	-	-	(103,161)	(31,838)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(163,969)	-	-	(103,161)	(31,838)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(163,969)	-	-	(103,161)	(31,838)	-
77						
78 Federal Income Taxes	(57,389)	-	-	(36,106)	(11,143)	-

	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	28,971	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	28,971	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(10,140)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	18,831	-	-	-	-
29							
30 Operating Rev For Return:	-	-	(18,831)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	-0.005%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	30,347	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(28,971)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(28,971)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(28,971)	-	-	-	-
77							
78 Federal Income Taxes	-	-	(10,140)	-	-	-	-

## Washington Results of Operations - June 2017

## Miscellaneous Expense &amp; Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(5,163,526)	WA	Situs	(5,163,526)	4.1.1
Commercial and Industrial	442	RES	(4,766,151)	WA	Situs	(4,766,151)	4.1.1
			<u>(9,929,676)</u>			<u>(9,929,676)</u>	
Gain on Property Sales	421	RES	(163,979)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(18,765)	UT	Situs	-	
Gain on Property Sales	421	RES	(411)	CAGW	22.909%	(94)	
Gain on Property Sales	421	RES	550,708	SO	6.897%	37,983	
Gain on Property Sales	421	RES	146,664	UT	Situs	-	
Gain on Property Sales	421	RES	(4,722)	OR	Situs	-	
Loss on Property Sales	421	RES	2,489	SO	6.897%	172	
Loss on Property Sales	421	RES	(1,305)	OR	Situs	-	
Loss on Property Sales	421	RES	(1,184)	WY-ALL	Situs	-	
			<u>509,495</u>			<u>38,061</u>	4.1.2
<b>Adjustment to Expense:</b>							
<b>Steam Depreciation Expense</b>	403SP	RES	(2,367,344)	CAGW	22.909%	(542,338)	
Amortization of Unrecovered Plant	407	RES	2,367,344	OR	Situs	-	
Other Power Supply Expense	557	RES	(10,354)	SG	8.124%	(841)	
Other Power Supply Expense	557	RES	10,354	ID	Situs	-	
Customer Records	903	RES	(3,060)	CN	7.108%	(218)	
Customer Records	903	RES	(42,924)	OR	Situs	-	
Informational Advertising	909	RES	(3,681)	CN	7.108%	(262)	
Informational Advertising	909	RES	(2,420)	OR	Situs	-	
Office Supplies and Expense	921	RES	(32,601)	SO	6.897%	(2,249)	
Outside Services	923	RES	(89,949)	SO	6.897%	(6,204)	
Regulatory Commission Expense	928	RES	5,592	ID	Situs	-	
Regulatory Commission Expense	928	RES	(5,592)	UT	Situs	-	
Duplicate Charges	929	RES	49,344	SO	6.897%	3,403	
			<u>(125,291)</u>			<u>(548,707)</u>	4.1.2

**Description of Adjustment**

This adjustment recognizes the deferral of Washington revenues related to accelerated steam depreciation and decoupling. It also reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain revenues and miscellaneous expenses.

## PacifiCorp

## Results of Operations - June 2017

## Miscellaneous General Expense &amp; Revenue

Revenues that need to be included in results:

	Accelerated Depn at Bridger and Colstrip Plants	Washington Decoupling	Total	Account	Factor	
Residential	(3,765,723)	(1,397,803)	<b>(5,163,526)</b>	<b>440</b>	<b>WA</b>	<b>Ref 4.1</b>
Commercial & Industrial	(4,606,286)	(159,864)	<b>(4,766,151)</b>	<b>442</b>	<b>WA</b>	<b>Ref 4.1</b>
	<b>(8,372,009)</b>	<b>(1,557,667)</b>	<b>(9,929,676)</b>			

**PacifiCorp**  
**Results of Operations - June 2017**  
**Miscellaneous General Expense & Revenue**  
**Adjustments Required**

<b>Description</b>	<b>FERC</b>	<b>Factor</b>	<b>Amount</b>
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>			
Gain on Property Sales	421	CAGE	(163,979)
Gain on Property Sales	421	UT	(18,765)
Gain on Property Sales	421	CAGW	(411)
Gain on Property Sales	421	SO	550,708
Gain on Property Sales	421	UT	146,664
Gain on Property Sales	421	OR	(4,722)
Loss on Property Sales	421	SO	2,489
Loss on Property Sales	421	OR	(1,305)
Loss on Property Sales	421	WYU	(1,184)
			<u>509,495</u>
			Ref 4.1
<b>Depreciation Allocation Correction</b>			
System allocated give-back	403SP	CAGW	(2,367,344)
Situs allocated give-back	407	OR	<u>2,367,344</u>
			<u>-</u>
<b>Idaho Load Control Costs</b>			
Irrigation Load Control Program Costs	557	SG	(10,354)
Irrigation Load Control Program Costs	557	ID	<u>10,354</u>
			<u>-</u>
<b>Informational &amp; Instructional Advertising</b>			
Blue Sky	909	CN	(1,862)
Blue Sky	909	OR	(1,499)
Blue Sky	903	CN	(3,060)
Blue Sky	903	OR	(42,924)
Blue Sky	929	SO	49,344
Donations	909	CN	(1,189)
Donations	909	OR	(500)
Sponsorships	909	CN	(600)
Sponsorships	909	OR	(421)
Misc.	909	CN	(31)
			<u>(2,741)</u>
<b>FERC 921 - Office Supplies &amp; Expenses</b>			
Expense removal	921	SO	<u>(32,601)</u>
<b>FERC 923 - Outside Services</b>			
Intercompany SERP Costs	923	SO	<u>(89,949)</u>
<b>FERC 928 - Regulatory Commission Expense</b>			
Reclassify Idaho Costs	928	ID	5,592
Reclassify Idaho Costs	928	UT	<u>(5,592)</u>
			<u>-</u>
<b>Total Expense</b>			<u><u>(125,291)</u></u>
			Ref 4.1

## Washington Results of Operations - June 2017

## General Wage Increase - Annualizing

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Operations	500	RES	1,055	CAEE	0.000%	-	
Steam Operations	500	RES	520,437	CAGE	0.000%	-	
Steam Operations	500	RES	34,336	JBG	22.909%	7,866	
Steam Operations	500	RES	274	SG	8.124%	22	
Steam Maintenance	510	RES	273,306	CAGE	0.000%	-	
Steam Maintenance	510	RES	181,330	JBG	22.909%	41,541	
Hydro Operations	535	RES	61,052	CAGE	0.000%	-	
Hydro Operations	535	RES	87,422	CAGW	22.909%	20,028	
Hydro Maintenance	541	RES	8,761	CAGE	0.000%	-	
Hydro Maintenance	541	RES	31,455	CAGW	22.909%	7,206	
Other Operations	546	RES	44	CAGE	0.000%	-	
Other Operations	546	RES	19	CAGW	22.909%	4	
Other Operations	549	RES	55,521	CAGE	0.000%	-	
Other Operations	549	RES	19,422	CAGW	22.909%	4,449	
Other Operations	549	RES	13,190	SG	8.124%	1,072	
Other Operations	549	RES	63	OR	Situs	-	
Other Maintenance	551	RES	19,766	CAGE	0.000%	-	
Other Maintenance	551	RES	7,268	CAGW	22.909%	1,665	
Other Power Supply Expenses	557	RES	4,066	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	(20)	JBE	22.823%	(5)	
Other Power Supply Expenses	557	RES	269,796	SG	8.124%	21,919	
Other Power Supply Expenses	557	RES	194	ID	Situs	-	
Transmission Operations	560	RES	34,900	CAGE	0.000%	-	
Transmission Operations	560	RES	5,853	CAGW	22.909%	1,341	
Transmission Operations	560	RES	426	JBG	22.909%	98	
Transmission Operations	560	RES	132,457	SG	8.124%	10,761	
Transmission Maintenance	568	RES	68,794	CAGE	0.000%	-	
Transmission Maintenance	568	RES	34,364	CAGW	22.909%	7,872	
Transmission Maintenance	560	RES	1,770	JBG	22.909%	406	
Transmission Maintenance	568	RES	35,427	SG	8.124%	2,878	
Distribution Operations	580	RES	190,347	SNPD	6.559%	12,485	
Distribution Operations	580	RES	14,126	WA	Situs	14,126	
Distribution Operations	580	RES	6,091	CA	Situs	-	
Distribution Operations	580	RES	60,167	OR	Situs	-	
Distribution Operations	580	RES	20,520	WY-ALL	Situs	-	
Distribution Operations	580	RES	90,127	UT	Situs	-	
Distribution Operations	580	RES	13,639	ID	Situs	-	
Distribution Maintenance	590	RES	62,754	SNPD	6.559%	4,116	
Distribution Maintenance	590	RES	34,664	WA	Situs	34,664	
Distribution Maintenance	590	RES	38,312	CA	Situs	-	
Distribution Maintenance	590	RES	207,622	OR	Situs	-	
Distribution Maintenance	590	RES	74,743	WY-ALL	Situs	-	
Distribution Maintenance	590	RES	265,343	UT	Situs	-	
Distribution Maintenance	590	RES	40,533	ID	Situs	-	
			<u>3,021,734</u>			<u>194,514</u>	

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2017 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

Washington Results of Operations - June 2017

(cont.) General Wage Increase - Annualizing

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Accounts	901	RES	251,930	CN	7.108%	17,908	
Customer Accounts	901	RES	6,616	WA	Situs	6,616	
Customer Accounts	901	RES	6,977	CA	Situs	-	
Customer Accounts	901	RES	75,327	OR	Situs	-	
Customer Accounts	901	RES	11,606	WY-ALL	Situs	-	
Customer Accounts	901	RES	41,190	UT	Situs	-	
Customer Accounts	901	RES	15,619	ID	Situs	-	
Customer Services	907	RES	22,721	CN	7.108%	1,615	
Customer Services	907	RES	405	OTHER	0.000%	-	
Customer Services	907	RES	2,782	WA	Situs	2,782	
Customer Services	907	RES	583	CA	Situs	-	
Customer Services	907	RES	17,268	OR	Situs	-	
Customer Services	907	RES	7,870	WY-ALL	Situs	-	
Customer Services	907	RES	19,547	UT	Situs	-	
Customer Services	907	RES	1,617	ID	Situs	-	
Administrative & General	920	RES	443,790	SO	6.897%	30,609	
Administrative & General	920	RES	501	WA	Situs	501	
Administrative & General	920	RES	170	CA	Situs	-	
Administrative & General	920	RES	2,328	OR	Situs	-	
Administrative & General	920	RES	871	WY-ALL	Situs	-	
Administrative & General	920	RES	2,653	UT	Situs	-	
Administrative & General	920	RES	328	ID	Situs	-	
			<u>932,699</u>			<u>60,032</u>	
<b>Adjustment Summary:</b>							
			3,021,734			194,514	Page 4.2
			<u>932,699</u>			<u>60,032</u>	Page 4.2.1
Total Adjustment			<u>3,954,432</u>			<u>254,546</u>	
			<b>Ref 4.3.3</b>			<b>Ref 4.3.8</b>	

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2017 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

Washington Results of Operations - June 2017

General Wage Increase - Pro Forma

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	560	CAEE	0.000%	-	
Steam Operations	500	PRO	276,014	CAGE	0.000%	-	
Steam Operations	500	PRO	18,210	JBG	22.909%	4,172	
Steam Operations	500	PRO	145	SG	8.124%	12	
Steam Maintenance	510	PRO	144,948	CAGE	0.000%	-	
Steam Maintenance	510	PRO	96,168	JBG	22.909%	22,031	
Hydro Operations	535	PRO	32,379	CAGE	0.000%	-	
Hydro Operations	535	PRO	46,364	CAGW	22.909%	10,622	
Hydro Maintenance	541	PRO	4,646	CAGE	0.000%	-	
Hydro Maintenance	541	PRO	16,682	CAGW	22.909%	3,822	
Other Operations	546	PRO	23	CAGE	0.000%	-	
Other Operations	546	PRO	10	CAGW	22.909%	2	
Other Operations	549	PRO	29,445	CAGE	0.000%	-	
Other Operations	549	PRO	10,300	CAGW	22.909%	2,360	
Other Operations	549	PRO	6,995	SG	8.124%	568	
Other Operations	549	PRO	33	OR	Situs	-	
Other Maintenance	551	PRO	10,483	CAGE	0.000%	-	
Other Maintenance	551	PRO	3,855	CAGW	22.909%	883	
Other Power Supply Expenses	557	PRO	2,156	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	(11)	JBE	22.823%	(2)	
Other Power Supply Expenses	557	PRO	143,086	SG	8.124%	11,625	
Other Power Supply Expenses	557	PRO	103	ID	Situs	-	
Transmission Operations	560	PRO	18,509	CAGE	0.000%	-	
Transmission Operations	560	PRO	3,104	CAGW	22.909%	711	
Transmission Operations	560	PRO	226	JBG	22.909%	52	
Transmission Operations	560	PRO	70,249	SG	8.124%	5,707	
Transmission Maintenance	568	PRO	36,485	CAGE	0.000%	-	
Transmission Maintenance	568	PRO	18,225	CAGW	22.909%	4,175	
Transmission Maintenance	560	PRO	939	JBG	22.909%	215	
Transmission Maintenance	568	PRO	18,789	SG	8.124%	1,526	
Distribution Operations	580	PRO	100,951	SNPD	6.559%	6,621	
Distribution Operations	580	PRO	7,492	WA	Situs	7,492	
Distribution Operations	580	PRO	3,230	CA	Situs	-	
Distribution Operations	580	PRO	31,910	OR	Situs	-	
Distribution Operations	580	PRO	10,883	WY-ALL	Situs	-	
Distribution Operations	580	PRO	47,799	UT	Situs	-	
Distribution Operations	580	PRO	7,233	ID	Situs	-	
Distribution Maintenance	590	PRO	33,282	SNPD	6.559%	2,183	
Distribution Maintenance	590	PRO	18,384	WA	Situs	18,384	
Distribution Maintenance	590	PRO	20,319	CA	Situs	-	
Distribution Maintenance	590	PRO	110,112	OR	Situs	-	
Distribution Maintenance	590	PRO	39,640	WY-ALL	Situs	-	
Distribution Maintenance	590	PRO	140,725	UT	Situs	-	
Distribution Maintenance	590	PRO	21,496	ID	Situs	-	
			<u>1,602,576</u>			<u>103,161</u>	

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending June 2018 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Accounts	901	PRO	133,611	CN	7.108%	9,498	
Customer Accounts	901	PRO	3,509	WA	Situs	3,509	
Customer Accounts	901	PRO	3,700	CA	Situs	-	
Customer Accounts	901	PRO	39,950	OR	Situs	-	
Customer Accounts	901	PRO	6,155	WY-ALL	Situs	-	
Customer Accounts	901	PRO	21,845	UT	Situs	-	
Customer Accounts	901	PRO	8,284	ID	Situs	-	
Customer Services	907	PRO	12,050	CN	7.108%	857	
Customer Services	907	PRO	215	OTHER	0.000%	-	
Customer Services	907	PRO	1,476	WA	Situs	1,476	
Customer Services	907	PRO	309	CA	Situs	-	
Customer Services	907	PRO	9,158	OR	Situs	-	
Customer Services	907	PRO	4,174	WY-ALL	Situs	-	
Customer Services	907	PRO	10,366	UT	Situs	-	
Customer Services	907	PRO	857	ID	Situs	-	
Administrative & General	920	PRO	235,364	SO	6.897%	16,233	
Administrative & General	920	PRO	266	WA	Situs	266	
Administrative & General	920	PRO	90	CA	Situs	-	
Administrative & General	920	PRO	1,235	OR	Situs	-	
Administrative & General	920	PRO	462	WY-ALL	Situs	-	
Administrative & General	920	PRO	1,407	UT	Situs	-	
Administrative & General	920	PRO	174	ID	Situs	-	
			<u>494,657</u>			<u>31,838</u>	

**Adjustment Summary:**

	1,602,576	103,161	Page 4.3
	494,657	31,838	Page 4.3.1
Total Adjustment	<u>2,097,233</u>	<u>134,998</u>	
	<b>Ref 4.3.3</b>	<b>Ref 4.3.8</b>	

**Description of Adjustment:**

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending June 2018 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

**PacifiCorp**  
**Washington Results of Operations - June 2017**  
**General Wage Increase Adjustment**

The unadjusted and restated (12 months ended June 2017) labor expenses are summarized on page 4.3.3. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual June 2017 total labor related expenses are identified on page 4.3.3.
2. Actual June 2017 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4.
3. The restated June 2017 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2018 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
3. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.9.
5. SERP related expenses are removed from the pro forma period through the pro forma adjustment portion of this adjustment as reflected on page 4.3.3.

PacifiCorp  
 Washington Results of Operations - June 2017  
 General Wage Increase Adjustment

Account	Description	12 Months Ended June 2017	Restatement 12 Months Ended June 2017	Adjustment	Pro Forma 12 Months Ended June 2018	Adjustment	Ref.
5001XX	Regular Ordinary Time	415,659,298	420,294,979	4,635,681	424,773,115	4,478,136	
5002XX	Overtime	57,299,760	57,938,801	639,041	58,556,124	617,323	
5003XX	Premium Pay	7,232,070	7,312,726	80,656	7,390,642	77,915	
	<b>Subtotal for Escalation</b>	<b>480,191,128</b>	<b>485,546,507</b>	<b>5,355,378</b>	<b>490,719,881</b>	<b>5,173,374</b>	4.3.4
500410	Annual Incentive Plan	27,160,946	27,160,946	-	27,880,711	719,765	
580500	Payroll Tax Expense	35,852,309	36,238,021	385,712	36,665,783	427,763	4.3.9
580700	Payroll Tax Expense-Unemployment	2,956,224	2,956,224	-	2,956,224	-	
	<b>Total Payroll Taxes</b>	<b>38,808,533</b>	<b>39,194,245</b>	<b>385,712</b>	<b>39,622,008</b>	<b>427,763</b>	
501115	SERP Plan	3,276,115	3,276,115	-	-	(3,276,115)	
50112X	Medical	52,211,501	52,211,501	-	52,211,501	-	
5011XX	Pension	9,841,032	9,841,032	-	9,841,032	-	
50115X	Post Retirement	(10,202,809)	(10,202,809)	-	(10,202,809)	-	
5012XX	401(k)	34,814,053	34,814,053	-	34,814,053	-	
xxxxx	All Other Labor and Benefit Items	26,437,974	26,437,974	-	26,437,974	-	
	<b>Other Labor</b>	<b>116,377,867</b>	<b>116,377,867</b>	<b>-</b>	<b>113,101,752</b>	<b>(3,276,115)</b>	
	<b>Total Labor</b>	<b>662,538,474</b>	<b>668,279,565</b>	<b>5,741,091</b>	<b>671,324,352</b>	<b>3,044,787</b>	4.3.7
	Non-Utility and Capitalized Labor	206,185,530	207,972,188	1,786,658	208,919,742	947,554	4.3.7
	<b>Total Utility Labor</b>	<b>456,352,945</b>	<b>460,307,377</b>	<b>3,954,432</b>	<b>462,404,610</b>	<b>2,097,233</b>	4.3.7

Page 4.2.1

Page 4.3.1

PacificCorp  
 Results of Operations  
 General Wage Increase Adjustment  
 Escalation of Regular, Overtime, and Premium Labor  
 (Figures are in thousands)

Labor (12 Months Ended June 2017)

Acct	Account Desc.	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total
5001XX	Reg/Ordinary Time	33,578	36,312	35,201	33,252	35,067	34,833	34,271	32,476	37,021	32,245	36,265	35,047	415,659,298
5002XX	Overtime	4,081	5,133	5,260	4,506	3,891	5,550	6,356	4,199	3,857	5,062	5,107	4,497	57,299,760
5003XX	Premium Pay	576	781	747	600	465	609	983	566	538	568	497	684	7,232,070
	Grand Total	38,234	42,226	41,298	38,359	39,223	40,992	41,209	37,241	41,416	37,895	41,869	40,229	480,191,128

Ref. 4.3.3  
 Ref. 4.3.3  
 Ref. 4.3.3

Labor (12 Months Ended June 2017)

Group Code	Labor Group	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total
2	Officer/Exempt	14,940	15,676	16,016	14,347	15,030	16,063	14,677	14,133	16,980	13,916	15,859	15,720	183,356
3	BEW 125	3,181	3,181	2,886	3,067	3,377	3,377	3,151	2,858	2,921	2,889	3,424	2,967	36,272
4	BEW 659	2,719	3,179	3,481	3,598	3,477	3,652	3,410	3,489	3,652	3,507	3,718	3,578	44,390
5	UWUA 197	157	170	132	190	156	174	229	157	163	187	148	152	2,017
8	UWUA 127	3,929	4,293	4,434	3,985	4,004	4,143	4,142	3,664	3,983	4,418	4,399	3,977	49,371
9	BEW 57 WY	46	53	49	44	52	54	58	48	51	50	46	51	602
11	BEW 57 PD	7,932	9,176	8,770	7,857	8,112	7,902	8,162	7,655	8,350	7,633	8,471	8,507	98,527
12	BEW 57 PS	3,249	3,791	3,551	3,347	3,578	3,343	3,473	3,381	3,473	3,530	3,817	3,369	42,052
13	PCCC Non-Exempt	668	718	668	671	616	626	686	671	648	569	636	592	7,768
15	BEW 57 CT	324	341	330	324	336	356	354	313	340	331	344	330	4,034
18	Non-Exempt	1,013	1,049	1,025	917	975	1,022	960	910	1,071	866	1,007	996	11,812
	Grand Total	38,234	42,226	41,298	38,359	39,223	40,992	41,209	37,241	41,416	37,895	41,869	40,229	480,191

Restatement Increase

Group Code	Labor Group	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
2	Officer/Exempt							2.24%	2.00%			2.00%	
3	BEW 125												
4	BEW 659												
5	UWUA 197												
8	UWUA 127				2.00%								
9	BEW 57 WY	2.00%											
11	BEW 57 PD												
12	BEW 57 PS												
13	PCCC Non-Exempt							1.38%	2.00%				
15	BEW 57 CT								2.00%				
18	Non-Exempt							2.05%					

June 2017 Restated Labor

Group Code	Labor Group	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total
2	Officer/Exempt	15,275	16,027	16,375	14,688	15,366	16,423	14,677	14,133	16,980	13,916	15,859	15,720	185,417,786
3	BEW 125	2,774	3,244	2,899	3,128	2,943	3,445	3,214	2,889	2,921	2,889	3,424	2,967	36,696,570
4	BEW 659	3,332	3,854	3,550	3,670	3,547	3,725	3,518	3,588	3,505	3,577	3,718	3,578	45,132,389
5	UWUA 197	157	170	132	190	156	174	229	157	163	187	148	152	2,016,959
8	UWUA 127	4,008	4,379	4,523	3,985	4,004	4,143	4,142	3,664	3,983	4,418	4,399	3,977	49,623,705
9	BEW 57 WY	46	53	49	44	52	54	58	48	51	50	46	51	602,440
11	BEW 57 PD	8,091	9,360	8,945	8,014	8,274	8,060	8,325	7,655	8,350	7,633	8,471	8,507	99,685,066
12	BEW 57 PS	3,314	3,867	3,622	3,414	3,649	3,343	3,448	3,343	3,473	3,530	3,817	3,369	42,542,106
13	PCCC Non-Exempt	667	727	677	680	625	635	686	671	648	569	636	592	7,813,009
15	BEW 57 CT	331	346	336	343	344	363	361	313	340	331	344	330	4,082,047
18	Non-Exempt	1,034	1,070	1,046	936	995	1,043	960	910	1,071	866	1,007	996	11,934,429
	Grand Total	39,027	43,100	42,155	39,073	39,956	41,759	41,818	37,311	41,485	37,965	41,869	40,229	485,546,507

Ref. 4.3.3

Pro Forma Increase to June 2018

Group Code	Labor Group	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
2	Officer/Exempt							2.65%	2.50%			2.00%	
3	IBEW 125												
4	IBEW 659			0.63%	1.38%								2.00%
5	UWUA 197				2.00%								
8	UWUA 127												
9	IBEW 57 WY	2.00%											
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt							2.65%	2.00%				
15	IBEW 57 CT												
18	Non-Exempt							2.65%	2.00%				

Pro Forma Labor June 2018

Group Code	Labor Group	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
2	Officer/Exempt	15,275	16,027	16,375	14,668	15,366	16,423	15,066	14,508	17,430	14,284	16,279	16,137	187,836,824
3	IBEW 125	2,774	3,244	2,899	3,128	2,843	3,445	3,214	2,830	2,984	2,861	3,509	3,031	37,072,774
4	IBEW 659	3,332	3,854	3,650	3,670	3,547	3,725	5,518	3,558	3,505	3,577	3,793	3,649	45,275,307
5	UWUA 197	157	170	133	194	159	178	234	161	166	191	151	158	2,051,963
8	UWUA 127	4,006	4,379	4,523	4,065	4,084	4,226	4,225	3,737	4,062	4,506	4,487	4,056	50,357,989
9	IBEW 57 WY	47	54	50	45	53	55	59	49	52	51	47	52	614,489
11	IBEW 57 PD	8,091	9,360	8,945	8,014	8,274	8,060	8,325	7,808	8,517	7,766	8,641	8,678	100,497,394
12	IBEW 57 PS	3,314	3,867	3,622	3,414	3,649	3,694	3,448	3,410	3,543	3,601	3,894	3,436	42,892,769
13	PCCC Non-Exempt	667	727	677	680	625	635	704	689	666	684	653	608	7,813,772
15	IBEW 57 CT	331	348	336	343	344	363	361	319	347	337	351	337	4,115,185
18	Non-Exempt	1,034	1,070	1,046	936	995	1,043	886	934	1,099	889	1,034	1,022	12,098,394
	Grand Total	39,028	43,101	42,157	39,157	40,040	41,847	42,139	38,102	42,381	38,767	42,837	41,163	490,719,881

PacifiCorp  
Washington Results of Operations - June 2017  
General Wage Increase Adjustment

Labor Increases - July 2016 through June 2018

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2016 is shown as effective on January 1, 2017.

12 Months Ending June 2017

Group Code	Labor Group	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	
2	Officer/Exempt							2.24%	2.00%					(1)
3	IBEW 125											2.00%		(2)
4	IBEW 659													(2)
5	UWUA 197													(2)
8	UWUA 127				2.00%									(2)
9	IBEW 57 WY	2.00%												(2)
11	IBEW 57 PD							2.00%						(2)
12	IBEW 57 PS							2.00%						(2)
13	PCCC Non-Exempt							1.38%						(1)
15	IBEW 57 CT								2.00%					(2)
18	Non-Exempt							2.05%						(1)

12 Months Ending June 2018

Group Code	Labor Group	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	
2	Officer/Exempt							2.65%						(3)
3	IBEW 125								2.50%			2.00%		(2)
4	IBEW 659													(2)
5	UWUA 197			0.625%	1.375%								2.00%	(4) & (2)
8	UWUA 127				2.00%									(2)
9	IBEW 57 WY	2.00%												(2)
11	IBEW 57 PD								2.00%					(2)
12	IBEW 57 PS								2.00%					(2)
13	PCCC Non-Exempt							2.65%						(3)
15	IBEW 57 CT								2.00%					(2)
18	Non-Exempt							2.65%						(3)

- (1) Overall actual.
- (2) Labor increases supported by union contracts/actual increases.
- (3) Projected labor increases supported by planning targets.
- (4) 2.0% increase effective Sept 6, 2017 which is in the middle of the pay period, therefore the increase is prorated between September and October.

PacifiCorp  
 Washington Results of Operations - June 2017  
 General Wage Increase Adjustment  
 Adjustment by FERC Account - Total Company

Indicator	Total Company Basis					
	Actual 12 Months Ended June 2017	% Of Total	Restating Adjustment	Restatement 12 Months Ended June 2017	Pro Forma Adjustment	Pro Forma 12 Months Ending June 2018
500CAEE	121,759	0.02%	1,055	122,814	560	123,374
500CAGE	60,059,921	9.07%	520,437	60,580,358	276,014	60,856,372
500JBG	3,962,483	0.60%	34,336	3,996,819	18,210	4,015,029
500SG	31,624	0.00%	274	31,898	145	32,044
510CAGE	31,540,269	4.76%	273,306	31,813,574	144,948	31,958,522
510JBG	20,925,964	3.16%	181,330	21,107,293	96,168	21,203,462
535CAGE	7,045,533	1.06%	61,052	7,106,585	32,379	7,138,964
535CAGW	10,088,790	1.52%	87,422	10,176,212	46,364	10,222,577
541CAGE	1,011,000	0.15%	8,761	1,019,761	4,646	1,024,407
541CAGW	3,629,978	0.55%	31,455	3,661,433	16,682	3,678,115
546CAGE	5,107	0.00%	44	5,151	23	5,174
546CAGW	2,140	0.00%	19	2,159	10	2,168
549CAGE	6,407,271	0.97%	55,521	6,462,792	29,445	6,492,237
549CAGW	2,241,364	0.34%	19,422	2,260,786	10,300	2,271,086
549OR	7,285	0.00%	63	7,348	33	7,382
549SG	1,522,125	0.23%	13,190	1,535,315	6,995	1,542,310
551CAGE	2,281,062	0.34%	19,766	2,300,828	10,483	2,311,311
551CAGW	838,803	0.13%	7,268	846,072	3,855	849,927
557CAGE	469,222	0.07%	4,066	473,288	2,156	475,445
557ID	22,446	0.00%	194	22,640	103	22,743
557JBE	(2,308)	0.00%	(20)	(2,328)	(11)	(2,339)
557SG	31,135,221	4.70%	269,796	31,405,017	143,086	31,548,103
560CAGE	4,027,611	0.61%	34,900	4,062,512	18,509	4,081,021
560CAGW	675,485	0.10%	5,853	681,339	3,104	684,443
560JBG	49,191	0.01%	426	49,617	226	49,843
560SG	15,285,948	2.31%	132,457	15,418,405	70,249	15,488,653
568CAGE	7,938,970	1.20%	68,794	8,007,763	36,485	8,044,248
568CAGW	3,965,659	0.60%	34,364	4,000,022	18,225	4,018,247
568JBG	204,278	0.03%	1,770	206,048	939	206,987
568SG	4,088,344	0.62%	35,427	4,123,771	18,789	4,142,559
580CA	702,891	0.11%	6,091	708,982	3,230	712,212
580ID	1,573,984	0.24%	13,639	1,587,623	7,233	1,594,857
580OR	6,943,466	1.05%	60,167	7,003,633	31,910	7,035,543
580SNPD	21,966,634	3.32%	190,347	22,156,981	100,951	22,257,932
580UT	10,400,903	1.57%	90,127	10,491,030	47,799	10,538,829
580WA	1,630,134	0.25%	14,126	1,644,260	7,492	1,651,751
580WYP	2,107,067	0.32%	18,258	2,125,325	9,663	2,135,009
580WYU	260,944	0.04%	2,261	263,205	1,199	264,404
590CA	4,421,263	0.67%	38,312	4,459,575	20,319	4,479,894
590ID	4,677,574	0.71%	40,533	4,718,107	21,496	4,739,603
590OR	23,960,205	3.62%	207,622	24,167,827	110,112	24,277,939
590SNPD	7,241,982	1.09%	62,754	7,304,736	33,282	7,338,017
590UT	30,621,336	4.62%	265,343	30,886,679	140,725	31,027,403
590WA	4,000,324	0.60%	34,664	4,034,988	18,384	4,053,372
590WYP	7,862,140	1.19%	68,128	7,930,268	36,132	7,966,400
590WYU	763,423	0.12%	6,615	770,038	3,508	773,547
901CA	805,173	0.12%	6,977	812,150	3,700	815,850
901CN	29,073,508	4.39%	251,930	29,325,438	133,611	29,459,050
901ID	1,802,471	0.27%	15,619	1,818,090	8,284	1,826,374
901OR	8,692,948	1.31%	75,327	8,768,275	39,950	8,808,225
901UT	4,753,459	0.72%	41,190	4,794,649	21,845	4,816,494
901WA	763,462	0.12%	6,616	770,077	3,509	773,586
901WYP	1,113,417	0.17%	9,648	1,123,065	5,117	1,128,182
901WYU	225,893	0.03%	1,957	227,850	1,038	228,888
907CA	67,242	0.01%	583	67,824	309	68,133
907CN	2,622,125	0.40%	22,721	2,644,846	12,050	2,656,896
907ID	186,577	0.03%	1,617	188,194	857	189,051
907OR	1,992,806	0.30%	17,268	2,010,074	9,158	2,019,232
907OTHER	46,712	0.01%	405	47,117	215	47,331
907UT	2,255,726	0.34%	19,547	2,275,272	10,366	2,285,639
907WA	321,073	0.05%	2,782	323,855	1,476	325,331
907WYP	908,167	0.14%	7,870	916,037	4,174	920,211
920CA	19,598	0.00%	170	19,768	90	19,858
920ID	37,841	0.01%	328	38,169	174	38,343
920OR	268,699	0.04%	2,328	271,027	1,235	272,262
920SO	51,214,655	7.73%	443,790	51,658,445	235,364	51,893,809
920UT	306,170	0.05%	2,653	308,823	1,407	310,230
920WA	57,870	0.01%	501	58,371	266	58,637
920WYP	97,079	0.01%	841	97,920	446	98,367
920WYU	3,460	0.00%	30	3,490	16	3,506
<b>Utility Labor</b>	<b>456,352,945</b>	<b>68.8795%</b>	<b>3,954,432</b>	<b>460,307,377</b>	<b>2,097,233</b>	<b>462,404,610</b>
Non-Utility/Capital	206,185,530	31.1205%	1,786,658	207,972,188	947,554	208,919,742
<b>Total</b>	<b>662,538,474</b>	<b>100.0000%</b>	<b>5,741,091</b>	<b>668,279,565</b>	<b>3,044,787</b>	<b>671,324,352</b>

Indicator	WA %	Actual		WA Allocated			
		12 Months Ended June 2017	% Of Total	Restating Adjustment	Restatement 12 Months Ended June 2017	Pro Forma Adjustment	Pro Forma 12 Months Ending June 2018
500CAEE	0.0000%	-	0.00%	-	-	-	-
500CAGE	0.0000%	-	0.00%	-	-	-	-
500JBG	22.9091%	907,770	2.13%	7,866	915,636	4,172	919,808
500SG	8.1243%	2,569	0.01%	22	2,592	12	2,603
510CAGE	0.0000%	-	0.00%	-	-	-	-
510JBG	22.9091%	4,793,956	11.24%	41,541	4,835,497	22,031	4,857,529
535CAGE	0.0000%	-	0.00%	-	-	-	-
535CAGW	22.9091%	2,311,254	5.42%	20,028	2,331,282	10,622	2,341,903
541CAGE	0.0000%	-	0.00%	-	-	-	-
541CAGW	22.9091%	831,596	1.95%	7,206	838,802	3,822	842,624
546CAGE	0.0000%	-	0.00%	-	-	-	-
546CAGW	22.9091%	490	0.00%	4	495	2	497
549CAGE	0.0000%	-	0.00%	-	-	-	-
549CAGW	22.9091%	513,477	1.20%	4,449	517,926	2,360	520,286
549OR	0.0000%	-	0.00%	-	-	-	-
549SG	8.1243%	123,663	0.29%	1,072	124,734	568	125,303
551CAGE	0.0000%	-	0.00%	-	-	-	-
551CAGW	22.9091%	192,163	0.45%	1,665	193,828	883	194,711
557CAGE	0.0000%	-	0.00%	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-
557JBE	22.8225%	(527)	0.00%	(5)	(531)	(2)	(534)
557SG	8.1243%	2,529,532	5.93%	21,919	2,551,451	11,625	2,563,076
560CAGE	0.0000%	-	0.00%	-	-	-	-
560CAGW	22.9091%	154,748	0.36%	1,341	156,089	711	156,800
560JBG	22.9091%	11,269	0.03%	98	11,367	52	11,419
560SG	8.1243%	1,241,883	2.91%	10,761	1,252,644	5,707	1,258,351
568CAGE	0.0000%	-	0.00%	-	-	-	-
568CAGW	22.9091%	908,498	2.13%	7,872	916,370	4,175	920,545
568JBG	22.9091%	46,798	0.11%	406	47,204	215	47,419
568SG	8.1243%	332,151	0.78%	2,878	335,029	1,526	336,556
580CA	0.0000%	-	0.00%	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-
580SNPD	6.5590%	1,440,787	3.38%	12,485	1,453,271	6,621	1,459,893
580UT	0.0000%	-	0.00%	-	-	-	-
580WA	100.0000%	1,630,134	3.82%	14,126	1,644,260	7,492	1,651,751
580WYP	0.0000%	-	0.00%	-	-	-	-
580WYU	0.0000%	-	0.00%	-	-	-	-
590CA	0.0000%	-	0.00%	-	-	-	-
590ID	0.0000%	-	0.00%	-	-	-	-
590OR	0.0000%	-	0.00%	-	-	-	-
590SNPD	6.5590%	475,000	1.11%	4,116	479,116	2,183	481,299
590UT	0.0000%	-	0.00%	-	-	-	-
590WA	100.0000%	4,000,324	9.38%	34,664	4,034,988	18,384	4,053,372
590WYP	0.0000%	-	0.00%	-	-	-	-
590WYU	0.0000%	-	0.00%	-	-	-	-
901CA	0.0000%	-	0.00%	-	-	-	-
901CN	7.1084%	2,066,662	4.85%	17,908	2,084,570	9,498	2,094,067
901ID	0.0000%	-	0.00%	-	-	-	-
901OR	0.0000%	-	0.00%	-	-	-	-
901UT	0.0000%	-	0.00%	-	-	-	-
901WA	100.0000%	763,462	1.79%	6,616	770,077	3,509	773,586
901WYP	0.0000%	-	0.00%	-	-	-	-
901WYU	0.0000%	-	0.00%	-	-	-	-
907CA	0.0000%	-	0.00%	-	-	-	-
907CN	7.1084%	186,391	0.44%	1,615	188,006	857	188,863
907ID	0.0000%	-	0.00%	-	-	-	-
907OR	0.0000%	-	0.00%	-	-	-	-
907OTHER	0.0000%	-	0.00%	-	-	-	-
907UT	0.0000%	-	0.00%	-	-	-	-
907WA	100.0000%	321,073	0.75%	2,782	323,855	1,476	325,331
907WYP	0.0000%	-	0.00%	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-
920SO	6.8972%	3,532,352	8.28%	30,609	3,562,961	16,233	3,579,194
920UT	0.0000%	-	0.00%	-	-	-	-
920WA	100.0000%	57,870	0.14%	501	58,371	266	58,637
920WYP	0.0000%	-	0.00%	-	-	-	-
920WYU	0.0000%	-	0.00%	-	-	-	-
<b>Utility Labor</b>		<b>29,375,344</b>	<b>68.8795%</b>	<b>254,546</b>	<b>29,629,890</b>	<b>134,998</b>	<b>29,764,888</b>
Non-Utility/Capital		13,272,120	31.1205%	115,007	13,387,126	60,994	13,448,120
<b>Total</b>		<b>42,647,463</b>	<b>100.0000%</b>	<b>369,553</b>	<b>43,017,016</b>	<b>195,992</b>	<b>43,213,009</b>



PacifiCorp  
 Results of Operations June 2017  
 Wage and Employee Benefit Adjustment  
 Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
<b>FICA Calculated on June 2017 Restated Labor</b>						
Annualized Wages Adjustment	a		5,355,378	5,355,378		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	5,355,378	5,355,378		
Percentage of eligible wages	d		92.78%	100.00%		
Total eligible wages	e	c * d	4,968,697	5,355,378		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	308,059	77,653		
<b>Total FICA Tax on Restated Labor</b>		g	<b>308,059</b>	<b>77,653</b>	<b>385,712</b>	<b>4.3.3</b>
<b>FICA Calculated on June 2018 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		5,173,374	5,173,374		4.3.3
Pro Forma Incentive Adjustment	i		719,765	719,765		4.3.3
	j	h + i	5,893,139	5,893,139		
Percentage of eligible wages	k		93.69%	100.00%		
Total eligible wages	l	j * k	5,521,163	5,893,139		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	342,312	85,451		
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>342,312</b>	<b>85,451</b>	<b>427,763</b>	<b>4.3.3</b>

## Washington Results of Operations - June 2017

## Injuries and Damages

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adj. Liability Ins. expense to 6-year avg.	925	RES	1,398,936	SO	6.897%	96,487	4.4.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	(524,125)	CAGW	22.909%	(120,072)	4.4.2
Property Insurance - WA Distribution	593	RES	6,491	WA	Situs	6,491	4.4.2
Property Insurance - Non-T&D	553	RES	(720,614)	CAGW	22.909%	(165,086)	4.4.2

**Description of Adjustment:**

This adjustment normalizes injuries and damages expense and property damage expense to reflect a six-year average, consistent with the methodology agreed to in UE-111190. The injuries & damages adjustment excludes credits to expense for insurance reimbursements less than \$10 million, which is PacifiCorp's current deductible amount. In addition, per order 08 in UE-140762, the injuries and damages adjustment also excludes expense accruals for three large incidents.

PacifiCorp  
 Results of Operations - June 2017  
 Injuries and Damages  
 Liability Insurance Expense Based on a Six-Year Average

**Detail of six-year average of liability expense net of commercial reimbursements**

<u>Year</u>	<u>Accrual</u>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
12 ME June 2012	11,837,587	(3,000,000)	-	8,837,587
12 ME June 2013	53,383,924	(48,000,000)	-	5,383,924
12 ME June 2014	18,461,414	(14,838,593)	-	3,622,821
12 ME June 2015	18,457,160	(16,228,767)	-	2,228,393
12 ME June 2016	2,674,843	(2,456,033)	-	218,810
12 ME June 2017	1,321,158	6,783,392	(4,500,000)	3,604,550
Six-year average				3,982,681
Amount in base period				2,583,745
<b>Adjustment</b>				<b><u>1,398,936</u></b>
				<b>Ref 4.4</b>

PacifiCorp  
 Results of Operations - June 2017  
 Injuries and Damages  
 Property Damage Based on a Six-Year Average

**Property damage needs to be based on a six-year average of actual property damage**

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&amp;D</u>
<u>Six-year average</u>			
Apr 2011 - Mar 2012	509,654	358,979	99,632
Apr 2012 - Mar 2013	657,774	269,611	147,728
Apr 2013 - Mar 2014	1,227,628	171,900	533,488
Apr 2014 - Mar 2015	413,998	410,137	44,906
Apr 2015 - Mar 2016	820,991	354,362	436,508
Apr 2016 - Mar 2017	451,568	591,099	2,059,799
6-Year Average	680,269	359,348	553,677
July 2016 - June 2017	673,778	883,473	1,274,291
Difference in six-year average and 12 ME June 2016	6,491	(524,125)	(720,614)
	Ref 4.4	Ref 4.4	Ref 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Advertising Expense - Reallocation	909	RES	(108,619)	CN	7.108%	(7,721)	4.5.1
Advertising Expense - Reallocation	930	RES	(1,264)	SO	6.897%	(87)	4.5.1
California Advertising Expense	909	RES	732	CAGW	22.909%	168	4.5.1
Idaho Advertising Expense	909	RES	7,937	ID	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	13,944	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	18,639	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	10,487	WA	Situs	10,487	4.5.1
Wyoming Advertising Expense	909	RES	12,916	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	29,414	CAGW	22.909%	6,738	4.5.1
RMP Advertising Expense	909	RES	14,551	CAGE	0.000%	-	4.5.1
Oregon Advertising Expense	930	RES	135	OR	Situs	-	4.5.1
Utah Advertising Expense	930	RES	406	UT	Situs	-	4.5.1
Washington Advertising Expense	930	RES	586	WA	Situs	586	4.5.1
Wyoming Advertising Expense	930	RES	170	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	930	RES	(34)	CAGW	22.909%	(8)	4.5.1
			-			10,163	

**Description of Adjustment**

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended June 2017, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

1) Remove system allocated costs that should be situs assigned.

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530019	Legally Mandated Advertising Services	CN	7,298
RES	9090000	530022	Informational Advertising Services	CN	101,321
RES	9301000	530020	Advertising Services	SO	1,264
					109,882

2) Reallocate system costs on a situs basis where possible.

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530019	Legally Mandated Advertising Services	CA	159
RES	9090000	530019	Legally Mandated Advertising Services	CAGW	4,859
RES	9090000	530019	Legally Mandated Advertising Services	UT	2,281
RES	9090000	530022	Informational Advertising Services	CA	573
RES	9090000	530022	Informational Advertising Services	CAGE	14,551
RES	9090000	530022	Informational Advertising Services	CAGW	24,555
RES	9090000	530022	Informational Advertising Services	ID	7,937
RES	9090000	530022	Informational Advertising Services	OR	13,944
RES	9090000	530022	Informational Advertising Services	UT	16,358
RES	9090000	530022	Informational Advertising Services	WA	10,487
RES	9090000	530022	Informational Advertising Services	WY	12,916
RES	9301000	530020	Advertising Services	CAGW	(34)
RES	9301000	530020	Advertising Services	OR	135
RES	9301000	530020	Advertising Services	UT	406
RES	9301000	530020	Advertising Services	WA	586
RES	9301000	530020	Advertising Services	WY	170
					109,882

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove:							
Memberships As Booked	930	RES	(1,668,454)	SO	6.897%	(115,076)	4.6.5
Memberships As Booked	930	RES	<u>(3,000)</u>	WA	Situs	<u>(3,000)</u>	4.6.5
Total			<u>(1,671,454)</u>			<u>(118,076)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	1,339,729	SO	6.897%	92,403	4.6.5
Memberships on State Specific Factor	930	RES	19,860	CA	Situs	-	4.6.5
Memberships on State Specific Factor	930	RES	165,819	OR	Situs	-	4.6.5
Memberships on State Specific Factor	930	RES	25,775	WA	Situs	25,775	4.6.5
Memberships on State Specific Factor	930	RES	92,815	UT	Situs	-	4.6.5
Memberships on State Specific Factor	930	RES	3,090	ID	Situs	-	4.6.5
Memberships on State Specific Factor	930	RES	<u>24,366.00</u>	WY-ALL	Situs	-	4.6.5
Total			<u>1,671,454</u>			<u>118,178</u>	
			<u>-</u>			<u>102</u>	

**Description of Adjustment**

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12 months ended June 2017, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp  
Washington Results of Operations - June 2017  
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
<b>National and Regional Trade Memberships</b>						
930.2	545550	Albany Area Chamber of Commerce	SO	OR	225	225
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	1,500	1,500
930.2	545550	American Wind Energy Association	SO	SO	25,000	25,000
930.2	545550	Associated Oregon Industries	SO	OR	28,840	28,840
930.2	545550	Association of Washington Cities	SO	WA	1,000	1,000
930.2	545550	Astoria Downtown Historic District Association	SO	OR	500	500
930.2	553110	Astoria Downtown Historic District Association	OR	OR	3,000	-
930.2	545550	Bay Area Chamber of Commerce	SO	OR	933	933
930.2	545550	Bend Chamber of Commerce	SO	OR	1,421	1,421
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	30	30
930.2	545550	California Utilities Emergency Association	SO	UT	500	500
930.2	545550	Carbon County Chamber of Commerce	SO	UT	175	175
930.2	545550	Casper Area Chamber of Commerce	SO	WYP	3,580	3,580
930.2	545550	Central Oregon Builders Association	SO	OR	465	465
930.2	545550	Central Point Chamber of Commerce	SO	OR	250	250
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	469	469
930.2	545550	Cheyenne Sunrise Rotary Club	SO	WYP	775	775
930.2	545550	Clatsop Economic Development Resources	SO	OR	5,000	5,000
930.2	553110	Clatsop Economic Development Resources	SO	OR	1,000	1,000
930.2	545550	Cody Country Chamber of Commerce	SO	WYP	550	550
930.2	545550	Columbia Corridor Association	SO	OR	3,000	3,000
930.2	545550	Coquille Chamber of Commerce	SO	OR	145	145
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	800	800
930.2	545550	Creswell Chamber of Commerce	SO	OR	396	396
930.2	545550	Dayton Chamber of Commerce	SO	WA	400	400
930.2	545550	Del Norte Chamber of Commerce	SO	CA	530	530
930.2	553110	Del Norte Chamber of Commerce	SO	CA	750	750
930.2	545550	Downtown Corvallis Association	SO	OR	100	100
930.2	545550	Emery County Business Chamber	SO	UT	150	150
930.2	545550	Five Trails Rotary Club	SO	WYP	1,034	1,034
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	1,750	1,750
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	5,000	5,000
930.2	545550	Green River Chamber of Commerce	SO	WYP	550	550
930.2	545550	Idaho Economic Development Association	SO	ID	1,000	1,000
930.2	545550	Klamath County Economic Development Association	SO	OR	5,000	5,000
930.2	545550	Klamath Falls Downtown Association	SO	OR	500	500
930.2	545550	League of Oregon Cities	SO	OR	450	450
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	2,700	2,700
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	395	395
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	300	300
930.2	545550	Madras-Jefferson County Chamber of Commerce	SO	OR	385	385
930.2	545550	Medford Rogue Rotary	SO	OR	280	280
930.2	545550	Mount Shasta Chamber of Commerce	SO	CA	250	250
930.2	553110	North-Northeast Business Association	OR	OR	2,500	-
930.2	545550	Oregon Business Association	SO	OR	14,595	14,595
930.2	545550	Oregon Business Council	SO	OR	12,012	12,012
930.2	545550	Oregon Economic Development Association	SO	SO	5,000	5,000
930.2	553110	Oregon Economic Development Association	OR	OR	2,500	-
930.2	545550	Pacific Northwest Utilities Conference	SO	SO	76,295	76,295
930.2	545550	Pendleton Chamber of Commerce	SO	OR	635	635
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	150	150
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	750	750
930.2	545550	Rawlins-Carbon County Chamber of Commerce	SO	WYP	250	250
930.2	545550	Redmond Chamber of Commerce	SO	OR	210	210
930.2	545550	Redmond Economic Development	SO	OR	5,000	5,000
930.2	553110	Redmond Economic Development	OR	OR	2,000	-
930.2	545550	Redmond Executive Association	SO	OR	800	800
930.2	545550	Riverton Chamber of Commerce	SO	WYP	1,848	1,848
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	2,875	2,875
930.2	545550	Rogue River Chamber of Commerce	SO	OR	89	89
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	995	995
930.2	545550	Rotary Club of Grants Pass	SO	OR	450	450
930.2	545550	Rotary Club of Roseburg	SO	OR	195	195



PacifiCorp  
Washington Results of Operations - June 2017  
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
<b>National and Regional Trade Memberships</b>						
930.2	545550	Rotary Club of Salt Lake City	SO	UT	375	375
930.2	545550	Salina Chamber of Commerce	SO	UT	50	50
930.2	545550	Salt Lake Area Chamber of Commerce	SO	UT	28,350	28,350
930.2	545550	South Coast Development Council	SO	OR	10,000	10,000
930.2	545550	Southern Oregon Regional Economic Development	SO	OR	2,500	2,500
930.2	553110	Southern Oregon Regional Economic Development	OR	OR	1,000	-
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	1,699	1,699
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	330	330
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	200	200
930.2	545550	Thermopolis Chamber of Commerce	SO	WYP	790	790
930.2	545550	Tooele County Chamber of Commerce	SO	UT	650	650
930.2	545550	Toppenish Chamber of Commerce	SO	WA	750	750
930.2	545550	Tri-County Chamber of Commerce	SO	OR	255	255
930.2	545550	Umatilla Chamber of Commerce	SO	OR	195	195
930.2	545550	Utah Hispanic Chamber of Commerce	SO	UT	2,500	2,500
930.2	545550	Utah Manufacturers Association	SO	UT	6,930	6,930
930.2	545550	Utah Water Users' Association	SO	UT	500	500
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	200	200
930.2	545550	Walla Walla Chamber of Commerce	SO	WA	689	689
930.2	553110	Walla Walla Chamber of Commerce	WA	WA	2,500	2,500
930.2	545550	Wallowa County Chamber of Commerce	SO	OR	150	150
930.2	545550	Washakie Development Association	SO	WYP	500	500
930.2	553110	Washakie Development Association	WYP	WYP	2,000	-
930.2	545550	Western Energy Supply and Transmission Associates	SO	SO	25,685	25,685
930.2	545550	Wyoming Business Alliance	SO	WYP	4,500	4,500
930.2	545550	Wyoming Heritage Foundation	SO	WYP	120	120
930.2	545550	Yakima Sunrise Rotary Club	SO	WA	512	512
930.2	545550	Yakima Valley Tourism	SO	WA	1,085	1,085
930.2	545550	Zillah Chamber of Commerce	SO	WA	225	225
930.2	553110	Carbon County Economic Development Corporation	WYP	WYP	4,000	-
930.2	553110	Casper Area Economic Development Alliance	WYP	WYP	8,000	-
930.2	553110	City of Dallas, RARE program	OR	OR	2,000	-
930.2	545550	Drive Oregon	SO	OR	2,500	2,500
930.2	553110	Eastern Idaho Economic Development Partners	IDU	ID	3,500	-
930.2	545550	Klamath County Chamber of Commerce	SO	OR	799	799
930.2	553110	Lakeview Community Partnership	OR	OR	1,000	-
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	1,000	1,000
930.2	553110	Laramie Chamber of Business Alliance	WYP	WYP	8,000	-
930.2	545550	Mid-Willamette Valley YMCA	SO	OR	50	50
930.2	545550	National Safety Council	SO	SO	6,035	6,035
930.2	545550	Northwest Public Power Association	SO	SO	1,625	1,625
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	6,000	6,000
930.2	545550	Oregon Sports Authority	SO	OR	5,000	5,000
930.2	545550	Oregonians for Food & Shelter, Inc.	SO	OR	1,000	1,000
930.2	545550	Portland DAMA International Chapter	SO	SO	700	700
930.2	545550	Rexburg Rotary Club	SO	ID	240	240
930.2	545550	Southern Oregon Timber Industries	SO	OR	260	260
930.2	545550	Umatilla-Morrow-Gilliam County Utility Coordinating Council	SO	OR	40	40
930.2	545550	Utah Alliance for Economic Development	SO	UT	1,000	1,000
930.2	545550	Utah Taxpayers Association	SO	SO	18,700	18,700
930.2	545550	Utah Technology Council	SO	UT	12,000	12,000
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	1,500	1,500
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	645	645
930.2	545550	Walla Walla Area Utilities Coordinating Council	SO	WA	115	115
930.2	545550	Worland Ten Sleep Chamber of Commerce	SO	WYP	500	500
930.2	545550	Yreka Chamber of Commerce	SO	CA	550	550
930.2	545550	Arlington Club	SO	OR	654	654
930.2	545550	Assistance League of the Columbia Pacific	SO	OR	100	100
930.2	553110	Southern Oregon Regional Economic Development Inc.	OR	OR	3,000	-
930.2	553110	Marion County	OR	OR	500	-
930.2	553110	Friends of Old Town Stayton	OR	OR	5,000	-
930.2	553110	KBJ Economic Development Joint Powers Board	WYP	WYP	2,500	-
930.2	545550	Brigham City Area Chamber of Commerce	SO	UT	240	240

PacifiCorp  
Washington Results of Operations - June 2017  
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
<b>National and Regional Trade Memberships</b>						
930.2	545550	Columbia River Maritime Museum	SO	OR	500	500
930.2	545550	Columbia Willamette Compensation Group	SO	OR	150	150
930.2	545550	Grandview Chamber of Commerce	SO	WA	155	155
930.2	545550	Greater Portland Inc.	SO	OR	10,000	10,000
930.2	545550	Greybull Area Chamber of Commerce	SO	WYP	255	255
930.2	545550	Heber Valley Tourism/Economic Development, Chamber of Commerce	SO	UT	250	250
930.2	545550	Park City Chamber Bureau	SO	UT	230	230
930.2	545550	Pilot Rock Chamber of Commerce	SO	OR	50	50
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	250	250
930.2	553110	South Lincoln County Economic Development Corporation	WYP	WYP	1,000	-
930.2	545550	Rotary Club of Pendleton	SO	OR	206	206
930.2	545550	Smart Electric Power Alliance	SO	SO	9,333	9,333
930.2	545550	St. George Area Economic Development	SO	WA	1,200	1,200
930.2	545550	The Greater Smithfield Chamber	SO	UT	100	100
930.2	545550	The Partnership for Economic Development in Douglas County	SO	OR	2,500	2,500
930.2	545550	Utah Newspaper Media Association	SO	UT	150	150
930.2	545550	Utility Variable-Generation Integration Group	SO	SO	1,148	1,148
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	275	275
930.2	545550	Wyoming Association of Broadcasters	SO	WYP	125	125
930.2	545550	Albany Downtown Association	SO	OR	2,142	2,142
930.2	545550	American Fork Chamber of Commerce	SO	UT	200	200
930.2	545550	Association of Idaho Cities	SO	ID	400	400
930.2	545550	Basin Area Chamber of Commerce	SO	WYP	180	180
930.2	545550	Breakfast Exchange Club of Oregon	SO	OR	600	600
930.2	545550	Brownsville Chamber of Commerce	SO	OR	150	150
930.2	545550	Buffalo Chamber of Commerce	SO	WYP	1,750	1,750
930.2	545550	Cache Chamber of Commerce	SO	UT	645	645
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	310	310
930.2	545550	Canyonville Chamber of Commerce	SO	OR	75	75
930.2	545550	Cedar City Chamber of Commerce	SO	UT	525	525
930.2	545550	Chamber of Medford and Jackson County	SO	OR	2,247	2,247
930.2	545550	ChamberWest Regional Chamber of Commerce	SO	UT	3,000	3,000
930.2	553110	City of Rexburg	IDU	ID	2,000	-
930.2	553110	Converse Area New Development Organization	WYP	WYP	750	-
930.2	545550	Corvallis Chamber of Commerce	SO	OR	2,000	2,000
930.2	553110	Crescent City Del Norte Chamber of Commerce	CA	CA	750	-
930.2	545550	Dallas Area Chamber of Commerce	SO	OR	495	495
930.2	545550	Douglas Chamber of Commerce	SO	WYP	500	500
930.2	545550	Douglas Rotary International	SO	SO	130	130
930.2	545550	Douglas Timer Operators, Inc.	SO	OR	600	600
930.2	553110	Economic Development in Douglas County	OR	OR	250	-
930.2	545550	Evanston Rotary Club	SO	WYP	240	240
930.2	553110	Four County Alliance of Southeast Idaho	IDU	ID	1,500	-
930.2	545550	Greater Idaho Falls Chamber of Commerce	SO	ID	500	500
930.2	545550	Greater Medford Rotary	SO	OR	700	700
930.2	545550	Hispanic Metropolitan Chamber	SO	OR	1,800	1,800
930.2	545550	Idaho Association of Counties	SO	ID	350	350
930.2	545550	Illinois Valley Chamber of Commerce	SO	SO	250	250
930.2	545550	Independent Energy Producers Association, Inc.	SO	CA	15,000	15,000
930.2	545550	Intermountain Electrical Association	SO	SO	9,000	9,000
930.2	545550	Jacksonville Chamber of Commerce	SO	WYP	175	175
930.2	553110	Jefferson County Economic Development	CA	CA	2,500	-
930.2	553110	KBJ Economic Development Joint Power Board	WYP	WYP	2,500	-
930.2	545550	Klamath Basin Home Builders Association	SO	OR	395	395
930.2	545550	Lake County Chamber of Commerce	SO	OR	300	300
930.2	545550	Lander Chamber of Commerce	SO	WYP	759	759
930.2	553110	Madison Economic Partners, Inc.	IDU	ID	1,000	-
930.2	545550	Midamerica Economic Development Council	SO	SO	150	150
930.2	545550	Mid-Willamette Utility Coordinating Council	SO	OR	52	52
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	1,000	1,000
930.2	545550	Myrtle Creek, Tri City Area Chamber of Commerce	SO	OR	100	100
930.2	545550	North Santiam Chamber of Commerce	SO	OR	500	500
930.2	553110	Northern California Resource Center	OR	OR	1,000	-

PacifiCorp  
Washington Results of Operations - June 2017  
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
<b>National and Regional Trade Memberships</b>						
930.2	545550	Oregon Newspaper Publishers Association	SO	OR	350	350
930.2	545550	Oregon State University - Utility Wood Pole Research Cooperative	SO	OR	15,000	15,000
930.2	545550	Philomath Chamber of Commerce	SO	OR	150	150
930.2	553110	Port of Columbia	WA	WA	500	500
930.2	545550	Princeville Chamber of Commerce	SO	OR	240	240
930.2	553110	Princeville Chamber of Commerce	OR	OR	1,000	-
930.2	553110	Regional Economic Development Corporation for East Idaho	IDU	ID	1,500	-
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	450	450
930.2	545550	Rigby Chamber of Commerce	SO	ID	100	100
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000	18,000
930.2	545550	Rotary Club of Albina	SO	OR	860	860
930.2	545550	Rotary Club of Bend	SO	OR	164	164
930.2	545550	Round-Up City Development Corporation	SO	OR	500	500
930.2	545550	Sandy Area Chamber of Commerce	SO	OR	2,750	2,750
930.2	545550	Seaside Downtown Development Association	SO	OR	170	170
930.2	545550	Selah Chamber of Commerce	SO	WA	250	250
930.2	545550	Siskiyou Economic Development	SO	CA	2,500	2,500
930.2	545550	Society for Human Resource Management	SO	SO	190	190
930.2	545550	South East Washington Economic Development Association	SO	WA	1,500	1,500
930.2	545550	South Jordan Chamber of Commerce	SO	UT	300	300
930.2	545550	Southwest Valley Chamber of Commerce	SO	UT	350	350
930.2	545550	Stayton Area Rotary Club	SO	OR	225	225
930.2	545550	Strategic Economic Development Corporation	SO	OR	1,400	1,400
930.2	545550	Sutherlin Chamber of Commerce	SO	OR	125	125
930.2	545550	Takena Kiwanis	SO	OR	220	220
930.2	545550	The City Club of Idaho City, Inc.	SO	ID	50	50
930.2	545550	Umpqua Lions Club	SO	OR	75	75
930.2	545550	University of Utah	SO	UT	25,000	25,000
930.2	545550	Walla Walla Sunrise Rotary Club	SO	WA	600	600
930.2	545550	Washington Economic Development Association	SO	WA	900	900
930.2	545550	Weed Chamber of Commerce	SO	CA	250	250
930.2	545550	West Jordan Chamber of Commerce	SO	UT	695	695
930.2	545550	Wyoming Capitol Club	SO	WYP	165	165
930.2	545550	Wyoming Economic Development Association	SO	WYP	265	265
930.2	545550	Yakima County Development Association	SO	WA	7,500	7,500
					595,862	529,612
<b>Industry Association Dues</b>						
930.2	545550	Centre for Energy Advancement through Technological Innovation	SO	SO	42,350	42,350
930.2	545550	Edison Electric Institute	SO	SO	909,161	909,161
930.2	545550	National Automated Clearing House	SO	SO	2,875	2,875
930.2	545550	National Electric Energy Testing Research and Application Center	SO	SO	104,000	104,000
930.2	545550	National Joint Utilities Notification System	SO	SO	10,500	10,500
930.2	545550	North American Transmission Forum, Inc.	SO	SO	69,867	69,867
930.2	545550	Northwest Hydroelectric Association	SO	SO	1,000	1,000
930.2	545550	North American Electric Reliability Corporation	SO	SO	2,089	2,089
					1,141,842	1,141,842

PacifiCorp  
 Washington Results of Operations - June 2017  
 Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						

SUMMARY						
Memberships as Booked						
Account	Factor	Amount				
930.2	SO	1,668,454	Ref 4.6			
930.2	WA	3,000	Ref 4.6			
		<u>1,671,454</u>				
Reallocated Memberships with Situs Assignment						
Account	Factor	Amount				
930.2	SO	1,339,729	Ref 4.6			
930.2	CA	19,860	Ref 4.6			
930.2	OR	165,819	Ref 4.6			
930.2	WA	25,775	Ref 4.6			
930.2	UT	92,815	Ref 4.6			
930.2	ID	3,090	Ref 4.6			
930.2	WYP	24,366	Ref 4.6			
		<u>1,671,454</u>	Ref 4.6			

## Washington Results of Operations - June 2017

## Revenue-Sensitive/Uncollectible Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	RES	(144,403)	WA	Situs	(144,403)	4.7.1
Uncollectible Expense	904	PRO	28,971	WA	Situs	28,971	4.7.1

**Description of Adjustment**

This adjusts the Company's actual June 2017 uncollectible accounts to a four-year average by applying the four-year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four-year average uncollectible rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130054 and included in the final revenue requirement calculations approved by the Commission in both the Company's 2013 and 2014 general rate cases.

PacifiCorp  
 Washington Results of Operations - June 2017  
 Revenue Sensitive Items and Uncollectible

12 Months Ended	WA FERC Account 904	General Business Revenues
Jun-14	1,452,188	314,895,127
Jun-15	1,333,324	336,867,108
Jun-16	1,556,484	330,245,262
Jun-17	1,685,839	340,464,803

Ref 2.14

Ref 2.3

Line	description	4 year Average
1	Unadjusted Revenue	330,618,075
2	Per Books Uncollectible Expense	1,506,959
3	Uncollectible % ( Line 2 / Line 1)	<b>0.4558%</b>
4	Normalized Revenue	344,995,387
5	Normalizing Adjustments	6,813,239
6	General Business Revenues before Adjustments	338,182,148
7	Normalized Uncollectible Expense (Line 3 * Line 4)	1,541,436
8	Per Books Uncollectible Expense	1,685,839
9	<b>Adjustment to Uncollectible Expense</b>	<b>(144,403)</b>
10	Pro Forma Revenue	351,351,411
11	Pro Forma Adjustments	6,356,024
12	<b>Pro Forma Adjustment to Uncollectible Expense</b>	<b>28,971</b>

Ref 3.1.1, Col. J  
 Ref 3.1.1, Col. D  
 Above  
 Ref 4.7  
 Ref 3.1.1, Col. M  
 Ref 3.1.1, Col. K  
 Ref 4.7

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>						
Reallocate Per Books Legal Expenses						
557	RES	3,321	CA	Situs	-	
557	RES	196,734	CAEE	0.000%	-	
557	RES	51,408	CAGE	0.000%	-	
557	RES	387,463	CAGW	22.909%	88,764	
557	RES	76,414	OR	Situs	-	
557	RES	(848,262)	SG	8.124%	(68,916)	
557	RES	78,094	SO	6.897%	5,386	
557	RES	27,517	UT	Situs	-	
557	RES	27,311	WY-ALL	Situs	-	
566	RES	(2,191)	CAGE	0.000%	-	
566	RES	2,191	SG	8.124%	178	
588	RES	49,367	SNPD	6.559%	3,238	
588	RES	1,639	UT	Situs	-	
588	RES	(51,006)	WY-ALL	Situs	-	
598	RES	(562,341)	SNPD	6.559%	(36,884)	
598	RES	562,341	UT	Situs	-	
905	RES	69	CAGE	0.000%	-	
905	RES	(69)	CN	7.108%	(5)	
921	RES	1,851	SO	6.897%	128	
923	RES	(543,525)	CAGE	0.000%	-	
923	RES	541,020	CAGW	22.909%	123,943	
923	RES	(1,225)	NUTIL	0.000%	-	
923	RES	(329,943)	OR	Situs	-	
923	RES	769,456	SG	8.124%	62,513	
923	RES	(1,886,424)	SO	6.897%	(130,110)	
923	RES	1,448,791	UT	Situs	-	
925	RES	101,034	OR	Situs	-	
925	RES	(1,838,081)	SO	6.897%	(126,775)	
925	RES	1,736,922	UT	Situs	-	
925	RES	125	WA	Situs	125	
928	RES	61,561	CAGW	22.909%	14,103	
928	RES	71,554	SG	8.124%	5,813	
928	RES	(738,706)	SO	6.897%	(50,950)	
928	RES	605,591	UT	Situs	-	
		<u>0</u>			<u>(109,447)</u>	4.8.1

**Description of Adjustment**

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 where legal costs are situs assigned to the state to which they pertain to the extent possible. Underlying legal matters are reviewed on a case by case basis to verify whether per books allocation is appropriate. This adjustment then removes any legal expenses deemed to be inaccurately assigned as booked in the base period and reallocates them on a situs basis back to the state to which the underlying legal matter pertains. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

FERC	Factor	Total Company			WA-allocated
		Legal Expenses As Booked	Legal Expenses to Reallocate	Alloc. Factors %	Legal Expenses to Re-allocate
426	NUTIL	50,755	-	0.0000%	-
500	CAGE	2,803	-	0.0000%	-
506	CAGE	3,000	-	0.0000%	-
539	CAGE	4,570	-	0.0000%	-
539	CAGW	4,667	-	22.9091%	-
548	CAGE	5,853	-	0.0000%	-
553	CAGW	165	-	22.9091%	-
556	SG	5,412	-	8.1243%	-
557	CA	-	3,321	0.0000%	-
557	CAEE	-	196,734	0.0000%	-
557	CAGE	266	51,408	0.0000%	-
557	CAGW	-	387,463	22.9091%	88,764
557	OR	-	76,414	0.0000%	-
557	SG	2,473,754	(848,262)	8.1243%	(68,916)
557	SO	-	78,094	6.8972%	5,386
557	UT	-	27,517	0.0000%	-
557	WYP	-	27,311	0.0000%	-
560	CAGE	264	-	0.0000%	-
560	SG	366,522	-	8.1243%	-
561	SG	7,889	-	8.1243%	-
566	CAGE	-	(2,191)	0.0000%	-
566	SG	(6,558)	2,191	8.1243%	178
570	CAGE	-	-	0.0000%	-
580	SNPD	15,021	-	6.5590%	-
588	SNPD	(39,656)	49,367	6.5590%	3,238
588	UT	-	1,639	0.0000%	-
588	WYP	-	(51,006)	0.0000%	-
593	UT	3,883	-	0.0000%	-
594	UT	2,724	-	0.0000%	-
598	SNPD	562,341	(562,341)	6.5590%	(36,884)
598	UT	-	562,341	0.0000%	-
903	CN	18,722	-	7.1084%	-
905	CAGE	-	69	0.0000%	-
905	CN	20,878	(69)	7.1084%	(5)
905	UT	2,116,723	-	0.0000%	-
921	SO	-	1,851	6.8972%	128
923	CAGE	-	(543,525)	0.0000%	-
923	CAGW	-	541,020	22.9091%	123,943
923	NUTIL	-	(1,225)	0.0000%	-
923	OR	395,482	(329,943)	0.0000%	-
923	SG	-	769,456	8.1243%	62,513
923	SO	2,060,973	(1,886,424)	6.8972%	(130,110)
923	UT	1,592,555	1,448,791	0.0000%	-
923	WA	65,247	-	100.0000%	-
923	WYP	58,061	-	0.0000%	-
925	OR	-	101,034	0.0000%	-
925	SO	1,950,210	(1,838,081)	6.8972%	(126,775)
925	UT	-	1,736,922	0.0000%	-
925	WA	-	125	100.0000%	125
928	CA	143,801	-	0.0000%	-
928	CAEE	196,633	-	0.0000%	-
928	CAGW	-	61,561	22.9091%	14,103
928	OR	834,522	-	0.0000%	-
928	SG	-	71,554	8.1243%	5,813
928	SO	1,562,418	(738,706)	6.8972%	(50,950)
928	UT	241,823	605,591	0.0000%	-
928	WA	554,867	-	100.0000%	-
928	WYP	16,084	-	0.0000%	-
<b>Total</b>		<b>15,292,673</b>	<b>-</b>		<b>(109,447)</b>





	5.1	5.2	0	0	0	0
	Net Power Costs -					
Total Normalized	Restating	Colstrip #3 Removal	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,571,556)	-	(1,571,556)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	2,156,806	2,156,806	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(5,049)	-	(5,049)	-	-	-
19 Total O&M Expenses	580,201	2,156,806	(1,576,605)	-	-	-
20 Depreciation	(349,206)	-	(349,206)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(41,253)	-	(41,253)	-	-	-
23 Income Taxes: Federal	(138,950)	(754,882)	615,932	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	58,850	-	58,850	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	109,643	1,401,924	(1,292,281)	-	-	-
29						
30 Operating Rev For Return:	(109,643)	(1,401,924)	1,292,281	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,792,563)	-	(28,792,563)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,792,563)	-	(28,792,563)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,666,083	-	20,666,083	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	916,359	-	916,359	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	21,582,443	-	21,582,443	-	-	-
56						
57 Total Rate Base:	(7,210,121)	-	(7,210,121)	-	-	-
58						
59						
60 Estimated ROE impact	0.112%	-0.344%	0.459%	0.000%	0.000%	0.000%
61 Estimated Price Change	(671,527)	2,259,273	(2,930,800)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(189,743)	(2,156,806)	1,967,064	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	155,070	-	155,070	-	-	-
72 Income Before Tax	(397,000)	(2,156,806)	1,759,806	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(397,000)	(2,156,806)	1,759,806	-	-	-
77						
78 Federal Income Taxes	(138,950)	(754,882)	615,932	-	-	-

	5.1	5.2	0	0	0	0
	Net Power Costs -		Colstrip #3			
Total Normalized	Restating	Removal	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,571,556)	-	(1,571,556)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	2,156,806	2,156,806	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(5,049)	-	(5,049)	-	-	-
19 Total O&M Expenses	580,201	2,156,806	(1,576,605)	-	-	-
20 Depreciation	(349,206)	-	(349,206)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(41,253)	-	(41,253)	-	-	-
23 Income Taxes: Federal	(138,950)	(754,882)	615,932	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	58,850	-	58,850	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	109,643	1,401,924	(1,292,281)	-	-	-
29						
30 Operating Rev For Return:	(109,643)	(1,401,924)	1,292,281	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,792,563)	-	(28,792,563)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,792,563)	-	(28,792,563)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,666,083	-	20,666,083	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	916,359	-	916,359	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	21,582,443	-	21,582,443	-	-	-
56						
57 Total Rate Base:	(7,210,121)	-	(7,210,121)	-	-	-
58						
59						
60 Estimated ROE impact	0.112%	-0.344%	0.459%	0.000%	0.000%	0.000%
61 Estimated Price Change	(671,527)	2,259,273	(2,930,800)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(189,743)	(2,156,806)	1,967,064	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	155,070	-	155,070	-	-	-
72 Income Before Tax	(397,000)	(2,156,806)	1,759,806	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(397,000)	(2,156,806)	1,759,806	-	-	-
77						
78 Federal Income Taxes	(138,950)	(754,882)	615,932	-	-	-

	5.1	5.2	0	0	0	0
	Net Power Costs -	Colstrip #3				
Total Normalized	Restating	Removal	0	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	RES	-	CAGW	22.909%	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	-	CAGW	22.909%	-	5.1.1
Non-Firm Sales	447NPC	RES	-	CAEW	22.823%	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.909%	-	5.1.1
Existing Firm Energy	555NPC	RES	-	CAEW	22.823%	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	9,414,614	CAGW	22.909%	2,156,806	5.1.1
Other Generation Expenses	555NPC	RES	-	CAGW	22.909%	-	5.1.1
Total Purchased Power			<u>9,414,614</u>			<u>2,156,806</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	RES	-	CAGW	22.909%	-	5.1.1
Post Merger Firm	565NPC	RES	-	CAGW	22.909%	-	5.1.1
Non Firm	565NPC	RES	-	CAEW	22.823%	-	5.1.1
Total Wheeling Expense			<u>-</u>			<u>-</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	RES	-	CAEW	22.823%	-	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	-	CAEW	22.823%	-	5.1.1
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
<b>Total Net Power Cost Adjustment - Restating</b>			<u>9,414,614</u>			<u>2,156,806</u>	

**Description of Adjustment**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis.

PacifiCorp  
 Washington Results of Operations - June 2017  
 Net Power Costs - West Control Area

Description	(1) FERC Account	(2) WCA Alloc. Factor	(3) WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended June 2017		(5) (3) * (4)		(6) NORMALIZED NPC 12 Months Ended June 2017		(7) (3) * (6)		(8) (6) - (4)		(9) (7) - (5)	
				Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated		
Sales for Resale (Account 447)															
Existing Firm Sales - Pacific	447NPC	CAGW	22.9091%	-	-	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC	CAGW	22.9091%	36,438,571	8,347,760	36,438,571	8,347,760	36,438,571	8,347,760	36,438,571	8,347,760	36,438,571	8,347,760	36,438,571	8,347,760
Non-Firm Sales	447NPC	CAEW	22.8225%	-	-	-	-	-	-	-	-	-	-	-	-
Total Sales for Resale				36,438,571	8,347,760	36,438,571	8,347,760	36,438,571	8,347,760	36,438,571	8,347,760	36,438,571	8,347,760	36,438,571	8,347,760
Purchased Power (Account 555)															
Existing Firm Demand - Pacific	555NPC	CAGW	22.9091%	1,626,596	372,639	1,626,596	372,639	1,626,596	372,639	1,626,596	372,639	1,626,596	372,639	1,626,596	372,639
Existing Firm Energy	555NPC	CAEW	22.8225%	3,830,235	874,157	3,830,235	874,157	3,830,235	874,157	3,830,235	874,157	3,830,235	874,157	3,830,235	874,157
WA Qualifying Facilities	555NPC	WA	100.0000%	229,229	229,229	229,229	229,229	229,229	229,229	229,229	229,229	229,229	229,229	229,229	229,229
WA Qualifying Facilities	555NPC	CAGW	22.9091%	-	-	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Energy	555NPC	CAGW	22.9091%	114,755,940	26,289,588	114,755,940	26,289,588	114,755,940	26,289,588	114,755,940	26,289,588	114,755,940	26,289,588	114,755,940	26,289,588
Other Generation Expenses	555NPC	CAGW	22.9091%	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchased Power				120,442,001	27,765,613	120,442,001	27,765,613	120,442,001	27,765,613	120,442,001	27,765,613	120,442,001	27,765,613	120,442,001	27,765,613
Wheeling (Account 565)															
Existing Firm - Pacific	565NPC	CAGW	22.9091%	17,153,830	3,929,793	17,153,830	3,929,793	17,153,830	3,929,793	17,153,830	3,929,793	17,153,830	3,929,793	17,153,830	3,929,793
Existing Firm - Utah	565NPC	CAGW	22.9091%	-	-	-	-	-	-	-	-	-	-	-	-
Post Merger Firm	565NPC	CAGW	22.9091%	93,776,078	21,483,284	93,776,078	21,483,284	93,776,078	21,483,284	93,776,078	21,483,284	93,776,078	21,483,284	93,776,078	21,483,284
Non Firm	565NPC	CAEW	22.8225%	-	-	-	-	-	-	-	-	-	-	-	-
Total Wheeling Expense				110,929,908	25,413,077	110,929,908	25,413,077	110,929,908	25,413,077	110,929,908	25,413,077	110,929,908	25,413,077	110,929,908	25,413,077
Fuel Expense (Accounts 501 and 547)															
Fuel Consumed - Coal	501NPC	CAEW	22.8225%	248,782,999	56,778,579	248,782,999	56,778,579	248,782,999	56,778,579	248,782,999	56,778,579	248,782,999	56,778,579	248,782,999	56,778,579
Fuel Consumed - Natural Gas	547NPC	CAEW	22.8225%	72,668,441	16,584,778	72,668,441	16,584,778	72,668,441	16,584,778	72,668,441	16,584,778	72,668,441	16,584,778	72,668,441	16,584,778
Total Fuel and Other Expense				321,451,440	73,363,357	321,451,440	73,363,357	321,451,440	73,363,357	321,451,440	73,363,357	321,451,440	73,363,357	321,451,440	73,363,357
<b>Total Net Power Cost</b>				<b>516,384,779</b>	<b>118,194,288</b>	<b>516,384,779</b>	<b>118,194,288</b>	<b>516,384,779</b>	<b>118,194,288</b>	<b>516,384,779</b>	<b>118,194,288</b>	<b>516,384,779</b>	<b>118,194,288</b>	<b>516,384,779</b>	<b>118,194,288</b>
				Ref. 5.1.2	Ref. 2.2	Ref. 5.1.2	Ref. 2.2	Ref. 5.1.3	Ref. 5.1.3	Ref. 5.1.3	Ref. 5.1.3	Ref. 5.1	Ref. 5.1	Ref. 5.1	Ref. 5.1
				Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66	Line 66

**Study Results**  
**MERGED PEAK/ENERGY SPLIT**  
**(\$)**

Period Ending  
2017 Q2

	<u>Merged CY 2017 Q2</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	36,438,571				36,438,571
<b>TOTAL SPECIAL SALES</b>	<b>36,438,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,438,571</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	5,343,993	1,603,198	3,740,795		
Misc/Pacific	112,838	23,398	89,440		
Q.F. Contracts/PPL	229,229	-	-		229,229
<b>Pacific Sub Total</b>	<b>5,686,061</b>	<b>1,626,596</b>	<b>3,830,235</b>	<b>-</b>	<b>229,229</b>
Combine Hills Wind p160595	4,856,839				4,856,839
Hermiston Purchase p99563	106,381				106,381
Short Term Firm Purchases	109,792,721				109,792,721
<b>New Firm Sub Total</b>	<b>114,755,940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,755,940</b>
Seven Mile Wind	-				-
Non Firm Sub Total	-				-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>120,442,001</b>	<b>1,626,596</b>	<b>3,830,235</b>	<b>-</b>	<b>114,985,170</b>
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>110,929,908</b>	<b>17,153,830</b>	<b>-</b>	<b>-</b>	<b>93,776,078</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	8,026,720			8,026,720	
Chehalis	47,896,022			47,896,022	
Hermiston	24,772,419			24,772,419	
Jim Bridger	240,756,279			240,756,279	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>321,451,440</b>	<b>-</b>	<b>-</b>	<b>321,451,440</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	-				-
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POWER COST</b>	<b>516,384,779</b>	<b>18,780,426</b>	<b>3,830,235</b>	<b>321,451,440</b>	<b>172,322,677</b>

Ref 5.1.1

**Study Results**  
**MERGED PEAK/ENERGY SPLIT**  
**(\$)**

Period Ending  
 2017Q2

	Merged CY 2017 Q2	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-			
Post Merger	36,438,571				36,438,571
<b>TOTAL SPECIAL SALES</b>	<b>36,438,571</b>	-	-	-	<b>36,438,571</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
Mid Columbia	5,343,993	1,603,198	3,740,795		
Misc/Pacific	112,838	23,398	89,440		
Q.F. Contracts/PPL	229,229	-	-		229,229
<b>Pacific Sub Total</b>	<b>5,686,061</b>	<b>1,626,596</b>	<b>3,830,235</b>	-	<b>229,229</b>
Combine Hills Wind p160595	4,856,839				4,856,839
Hermiston Purchase p99563	106,381				106,381
Short Term Firm Purchases	119,207,335				119,207,335
<b>New Firm Sub Total</b>	<b>124,170,555</b>	-	-	-	<b>124,170,555</b>
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>129,856,616</b>	<b>1,626,596</b>	<b>3,830,235</b>	-	<b>124,399,784</b>
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>110,929,908</b>	<b>17,153,830</b>	-	-	<b>93,776,078</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Colstrip	8,026,720			8,026,720	
Chehalis	47,896,022			47,896,022	
Hermiston	24,772,419			24,772,419	
Jim Bridger	240,756,279			240,756,279	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>321,451,440</b>	-	-	<b>321,451,440</b>	-
<b>OTHER GENERATION EXPENSE</b>					
Blundell	-				-
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>-</b>	-	-	-	-
<b>NET POWER COST</b>	<b>525,799,393</b>	<b>18,780,426</b>	<b>3,830,235</b>	<b>321,451,440</b>	<b>181,737,292</b>

Ref. 5.1.1



	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Pre-merger Depreciation Expense	403SP	RES	(1,197,231)	CAGW	22.909%	(274,275)	5.2.2
Post-merger Depreciation Expense	403SP	RES	(327,077)	CAGW	22.909%	(74,931)	5.2.2
Taxes Other	408	RES	(598,116)	GPS	6.897%	(41,253)	5.2.1
Net Depreciation Expense - Sch M	SCHMDT	RES	676,891	CAGW	22.909%	155,070	5.2.2
Deferred Income Tax Expense	41010	RES	256,887	CAGW	22.909%	58,850	5.2.2
Operations & Maintenance	500	RES	(11,412)	CAGW	22.909%	(2,614)	5.2.4
Operations & Maintenance	501	RES	(947,096)	CAGW	22.909%	(216,972)	5.2.4
Operations & Maintenance	501	RES	(37,614)	CAGW	22.909%	(8,617)	5.2.4
Operations & Maintenance	502	RES	(278,583)	CAGW	22.909%	(63,821)	5.2.4
Operations & Maintenance	505	RES	(32,044)	CAGW	22.909%	(7,341)	5.2.4
Operations & Maintenance	506	RES	(3,618,025)	CAGW	22.909%	(828,858)	5.2.4
Operations & Maintenance	507	RES	(8,396)	CAGW	22.909%	(1,923)	5.2.4
Operations & Maintenance	510	RES	(75,623)	CAGW	22.909%	(17,325)	5.2.4
Operations & Maintenance	511	RES	(114,682)	CAGW	22.909%	(26,273)	5.2.4
Operations & Maintenance	512	RES	(1,237,998)	CAGW	22.909%	(283,614)	5.2.4
Operations & Maintenance	513	RES	(348,111)	CAGW	22.909%	(79,749)	5.2.4
Operations & Maintenance	514	RES	(150,372)	CAGW	22.909%	(34,449)	5.2.4
Administrative & General	924	RES	(66,184)	SO	6.897%	(4,565)	5.2.4
Administrative & General	925	RES	(7,014)	SO	6.897%	(484)	5.2.4
<b>Adjustment to Rate Base:</b>							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.909%	(25,264,876)	5.2.2
Post-merger Plant	312	RES	(15,398,609)	CAGW	22.909%	(3,527,687)	5.2.2
Pre-merger Depreciation Reserve	108SP	RES	87,051,591	CAGW	22.909%	19,942,762	5.2.2
Post-merger Depreciation Reserve	108SP	RES	3,157,347	CAGW	22.909%	723,321	5.2.2
Deferred Income Tax Balance	282	RES	3,999,975	CAGW	22.909%	916,359	5.2.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.2.2
<b>Remove Base Data:</b>							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.2.3

**Description of Adjustment**

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57. Operations & Maintenance and Administrative & General expenses for Colstrip #3 plant are also removed per methodology utilized in rebuttal adjustment filed in Docket No. UE-152253, the Company's 2015 Limited Rates Filing.

PacifiCorp  
 Results of Operation - June 2017  
 Removal of Colstrip Unit #3  
 Property Tax Calculation

	Jun-17	Ref.
Total Colstrip Property Taxes	1,817,000	
Colstrip #3 as a percentage of Total Colstrip NBV	32.9178%	
Property Tax expense to remove	<u>598,116</u>	5.2

Gross Colstrip Book Value	234,065,235
Gross Colstrip Book Reserve	<u>(126,303,947)</u>
Total Colstrip NBV	<u>107,761,288</u>
Colstrip Unit 3 Book Value	125,681,609
Colstrip Unit 3 Book Reserve	<u>(90,208,939)</u>
Colstrip Unit 3 NBV	<u>35,472,670</u>
Colstrip Unit 3 NBV %	32.9178%

PacifiCorp  
 Results of Operation - June 2017  
 Removal of Colstrip Unit #3  
 Summary of Balances

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,197,231)	5.2
Depreciation Expense - Post Merger	<u>(327,077)</u>	5.2
	(1,524,308)	
EPIS - Pre Merger	110,283,000	5.2
EPIS - Post Merger	<u>15,398,609</u>	5.2
	125,681,609	
Depreciation Reserve - Pre Merger	(87,051,591)	5.2
Depreciation Reserve - Post Merger	<u>(3,157,347)</u>	5.2
	(90,208,939)	
ADIT Balance	(3,999,975)	5.2
Deferred Income Tax Credit	-	5.2
Tax Depreciation	(847,417)	
Deferred Income Tax Expense	(256,887)	5.2

PacifiCorp  
Results of Operation - June 2017  
Removal of Colstrip Unit #3  
Schedule M

FERCAcct	Description	Amount	Factor
SCHMAT	WA Disallowed Colstrip Unit3 Write-off	52,188	WA

PacifiCorp  
 Results of Operation - June 2017  
 Removal of Colstrip Unit #3  
 Colstrip O&M by FERC Acct

FERC Acct	Description	WCA Allocation Factor	A 12 ME June 2017	B		C		D		E = B x 32.9178% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
				Non-Overhaul O&M	Overhaul	Unit 3 Overhaul	Unit 4 Overhaul	Non-Overhaul O&M	Overhaul		
5000000	OPER SUPV & ENG	CAGW	34,668	34,668					11,412	11,412	
5012000	FUEL HAND-COAL	CAGW	2,877,156	2,877,156					947,096	947,096	
5014500	START UP FUEL-DIESEL	CAGW	114,266	114,266					37,614	37,614	
5020000	STEAM EXPENSES	CAGW	846,300	846,300					278,583	278,583	
5050000	ELECTRIC EXPENSES	CAGW	97,346	97,346					32,044	32,044	
5060000	MISC STEAM PWR EXP	CAGW	10,991,090	10,991,090					3,618,025	3,618,025	
5070000	RENTS (STEAM GEN)	CAGW	25,505	25,505					8,396	8,396	
5100000	MNT SUPERV & ENG	CAGW	229,734	229,734					75,623	75,623	
5110000	MNT OF STRUCTURES	CAGW	348,390	348,390					114,682	114,682	
5120000	MANT OF BOILR PLNT	CAGW	3,111,070	2,541,766	401,304	168,000			836,694	1,237,998	
5130000	MAINT ELEC PLANT	CAGW	1,057,515	1,057,515					348,111	348,111	
5140000	MAINT MISC STM PLN	CAGW	456,810	456,810					150,372	150,372	
9243000	PROP INS - PREMIUMS	SO	201,059	201,059					66,184	66,184	
9250000	INJURIES & DAMAGES	SO	21,308	21,308					7,014	7,014	
			20,412,217	19,842,913	401,304	168,000			6,531,851	6,933,155	

Colstrip #3 as a percentage of Total Colstrip NBV

32.9178% Ref 5.2.1

Ref 5.2



	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	(3,913,434)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(3,913,434)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	959,770	468,525	-	-	-	-
21 Amortization	89,812	71,995	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(165,976)	(189,182)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(1,703,544)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(819,938)	351,338	-	-	-	-
29						
30 Operating Rev For Return:	(3,093,496)	(351,338)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(11,338,955)	-	(229,322)	(2,669,810)	(2,338,172)	(5,964,970)
48 Accum Prov For Amort	(2,119,487)	-	(37,830)	-	-	(1,646,466)
49 Accum Def Income Tax	2,900,802	-	-	-	-	(433,190)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(6,365,107)	-	-	-	-	-
54						
55 Total Deductions:	(16,922,746)	-	(267,153)	(2,669,810)	(2,338,172)	(7,613,436)
56						
57 Total Rate Base:	(16,922,746)	-	(267,153)	(2,669,810)	(2,338,172)	(7,613,436)
58						
59						
60 Estimated ROE impact	-0.445%	-0.086%	0.005%	0.051%	0.045%	0.147%
61 Estimated Price Change	2,994,481	566,199	(31,429)	(314,085)	(275,070)	(895,670)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(4,963,016)	(540,520)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	4,422,496	-	-	-	-	-
71 Schedule "M" Deductions	(66,302)	-	-	-	-	-
72 Income Before Tax	(474,218)	(540,520)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(474,218)	(540,520)	-	-	-	-
77						
78 Federal Income Taxes	(165,976)	(189,182)	-	-	-	-

	6.4	6.4.1 (cont.)	6.4.2 (cont.2)	6.4.3 (cont.3)	6.5	6.6	0
	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Bridger - Colstrip Accelerated Depreciation	Hydro Decommissioning	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	(3,913,434)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(3,913,434)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	65,652	85,165	340,427	-	-	-	-
21 Amortization	-	-	17,817	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(22,978)	(29,808)	52,786	-	(0)	23,206	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(193,194)	(1,485,188)	(25,162)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	42,674	55,357	411,031	(193,194)	(1,485,188)	(1,956)	-
29							
30 Operating Rev For Return:	(42,674)	(55,357)	(411,031)	193,194	(2,428,246)	1,956	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(136,680)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	193,194	2,415,610	291,998	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	(6,365,107)	-	-
54							
55 Total Deductions:	-	-	-	193,194	(3,949,497)	155,318	-
56							
57 Total Rate Base:	-	-	-	193,194	(3,949,497)	155,318	-
58							
59							
60 Estimated ROE impact	-0.010%	-0.014%	-0.101%	0.044%	-0.523%	-0.002%	0.000%
61 Estimated Price Change	68,771	89,211	662,397	(288,614)	3,448,612	15,119	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(65,652)	(85,165)	(358,245)	-	(3,913,434)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	509,062	-	3,913,434	-	-
71 Schedule "M" Deductions	-	-	-	-	-	(66,302)	-
72 Income Before Tax	(65,652)	(85,165)	150,818	-	(0)	66,302	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(65,652)	(85,165)	150,818	-	(0)	66,302	-
77							
78 Federal Income Taxes	(22,978)	(29,808)	52,786	-	(0)	23,206	-



	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	(2,801,877)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(2,801,877)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	491,245	-	-	-	-	-
21 Amortization	17,817	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(0)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(1,256,535)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(747,473)	-	-	-	-	-
29						
30 Operating Rev For Return:	(2,054,404)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(10,972,952)	-	(2,669,810)	(2,338,172)	(5,964,970)	-
48 Accum Prov For Amort	(2,081,656)	-	-	-	(1,648,466)	(433,190)
49 Accum Def Income Tax	2,186,957	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(5,253,550)	-	-	-	-	-
54						
55 Total Deductions:	(16,121,202)	-	(2,669,810)	(2,338,172)	(7,613,436)	(433,190)
56						
57 Total Rate Base:	(16,121,202)	-	(2,669,810)	(2,338,172)	(7,613,436)	(433,190)
58						
59						
60 Estimated ROE impact	-0.200%	0.000%	0.000%	0.051%	0.045%	0.147%
61 Estimated Price Change	1,414,228	-	-	(314,085)	(275,070)	(895,670)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,310,940)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,310,939	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(0)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(0)	-	-	-	-	-
77						
78 Federal Income Taxes	(0)	-	-	-	-	-

	6.4	6.4.1 (cont.)	6.4.2 (cont.2)	6.4.3 (cont.3)	6.5	6.6	0
	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Bridger - Colstrip Accelerated Depreciation	Hydro Decommissioning	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	(2,801,877)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(2,801,877)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	65,652	85,165	340,427	-	-	-	-
21 Amortization	-	-	17,817	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(22,978)	(29,808)	52,786	-	(0)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(193,194)	(1,063,341)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	42,674	55,357	411,031	(193,194)	(1,063,341)	-	-
29							
30 Operating Rev For Return:	(42,674)	(55,357)	(411,031)	193,194	(1,738,536)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	193,194	1,993,763	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	(5,253,550)	-	-
54							
55 Total Deductions:	-	-	-	193,194	(3,259,787)	-	-
56							
57 Total Rate Base:	-	-	-	193,194	(3,259,787)	-	-
58							
59							
60 Estimated ROE impact	-0.010%	-0.014%	-0.101%	0.044%	-0.366%	0.000%	0.000%
61 Estimated Price Change	68,771	89,211	662,397	(288,614)	2,418,249	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(65,652)	(85,165)	(358,245)	-	(2,801,877)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	509,062	-	2,801,877	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(65,652)	(85,165)	150,818	-	(0)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(65,652)	(85,165)	150,818	-	(0)	-	-
77							
78 Federal Income Taxes	(22,978)	(29,808)	52,786	-	(0)	-	-

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	(1,111,557)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(1,111,557)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	468,525	468,525	-	-	-	-
21 Amortization	71,995	71,995	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(165,976)	(189,182)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(447,009)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(72,465)	351,338	-	-	-	-
29						
30 Operating Rev For Return:	(1,039,091)	(351,338)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(366,002)	-	(229,322)	-	-	-
48 Accum Prov For Amort	(37,830)	-	(37,830)	-	-	-
49 Accum Def Income Tax	713,845	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(1,111,557)	-	-	-	-	-
54						
55 Total Deductions:	(801,544)	-	(267,153)	-	-	-
56						
57 Total Rate Base:	(801,544)	-	(267,153)	-	-	-
58						
59						
60 Estimated ROE impact	-0.246%	-0.088%	0.005%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,580,253	566,199	(31,429)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,652,077)	(540,520)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,111,557	-	-	-	-	-
71 Schedule "M" Deductions	(66,302)	-	-	-	-	-
72 Income Before Tax	(474,218)	(540,520)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(474,218)	(540,520)	-	-	-	-
77						
78 Federal Income Taxes	(165,976)	(189,182)	-	-	-	-

	6.4	6.4.1 (cont.)	6.4.2 (cont.2)	6.4.3 (cont.3)	6.5	6.6	0
	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Annualization of Base Period Depr./Amort. Expense	Bridger - Colstrip Accelerated Depreciation	Hydro Decommissioning	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	(1,111,557)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(1,111,557)	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	23,206	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(421,847)	(25,162)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(421,847)	(1,956)	-
29							
30 Operating Rev For Return:	-	-	-	-	(689,710)	1,956	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(136,680)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	421,847	291,998	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	(1,111,557)	-	-
54							
55 Total Deductions:	-	-	-	-	(689,710)	155,318	-
56							
57 Total Rate Base:	-	-	-	-	(689,710)	155,318	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.160%	-0.002%	0.000%
61 Estimated Price Change	-	-	-	-	1,030,363	15,119	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(1,111,557)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	1,111,557	-	-
71 Schedule "M" Deductions	-	-	-	-	-	(66,302)	-
72 Income Before Tax	-	-	-	-	-	66,302	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	66,302	-
77							
78 Federal Income Taxes	-	-	-	-	-	23,206	-

Washington Results of Operations - June 2017  
 Pro Forma Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense</b>							
Steam Production	403SP	PRO	300,905	JBG	22.909%	68,935	
Hydro Production	403HP	PRO	245,519	CAGW	22.909%	56,246	
Transmission	403TP	PRO	744,653	CAGW	22.909%	170,594	
Distribution - Washington	403364	PRO	166,310	WA	Situs	166,310	
General Plant	403GP	PRO	93,379	SO	6.897%	6,440	
Intangible Plant	404IP	PRO	1,043,833	SO	6.897%	71,995	
			<u>2,594,600</u>			<u>540,520</u>	6.1.1

**Description of Adjustment**

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.4.

PacifiCorp  
 Results of Operations - June 2017  
 Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jul 17 to Jun 18 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
<b>Steam Production Plant:</b>							
Various	312	403SP	JBG	2.789%	10,790,563	12	300,905
<b>Total Steam Plant</b>					<u>10,790,563</u>		<u>300,905</u>
<b>Hydro Production Plant:</b>							
Various	332	403HP	CAGW	2.603%	9,433,265	12	245,519
<b>Total Hydro Plant</b>					<u>9,433,265</u>		<u>245,519</u>
<b>Other Production Plant:</b>							
Various	343	403OP	CAGW	3.188%	-	12	-
<b>Total Other Plant</b>					<u>-</u>		<u>-</u>
<b>Transmission Plant:</b>							
Various	355	403TP	CAGW	1.796%	41,469,438	12	744,653
<b>Total Transmission Plant</b>					<u>41,469,438</u>		<u>744,653</u>
<b>Distribution Plant:</b>							
Washington	364	403364	WA	2.777%	5,988,145	12	166,310
<b>Total Distribution Plant</b>					<u>5,988,145</u>		<u>166,310</u>
<b>General Plant:</b>							
Washington	397	403GP	WA	4.275%	-	12	-
General	397	403GP	SO	5.304%	1,760,675	12	93,379
General	397	403GP	CN	5.729%	-	12	-
General	397	403GP	CAGW	4.624%	-	12	-
<b>Total General Plant</b>					<u>1,760,675</u>		<u>93,379</u>
<b>Intangible Plant:</b>							
General	303	404IP	SO	4.567%	22,857,403	12	1,043,833
General	303	404IP	CN	3.687%	-	12	-
General	303	404IP	CAGW	3.341%	-	12	-
<b>Total Intangible Plant</b>					<u>22,857,403</u>		<u>1,043,833</u>
<b>Total Depreciation and Amortization</b>					<u>92,299,489</u>		<u>2,594,600</u>
					Ref. 8.4.1		
<b>Total Depreciation and Amortization</b>							<u>2,594,600</u>
							Ref. 6.1

	<u>ACCOUNT</u>	<u>Type</u>	TOTAL <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	WASHINGTON <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserve</b>							
Steam Production	108SP	PRO	(12,538)	JBG	22.909%	(2,872)	
Hydro Production	108HP	PRO	(61,878)	CAGW	22.909%	(14,176)	
Transmission	108TP	PRO	(452,766)	CAGW	22.909%	(103,725)	
Distribution - Washington	108364	PRO	(103,940)	WA	Situs	(103,940)	
General Plant	108GP	PRO	(66,838)	SO	6.897%	(4,610)	
Intangible Plant	111IP	PRO	(548,488)	SO	6.897%	(37,830)	
			<u>(1,246,447)</u>			<u>(267,153)</u>	6.2.1

**Description of Adjustment**

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.4.

PacifiCorp  
 Results of Operations - June 2017  
 Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jul 17 to Jun 18 Plant Additions Included in Adj	Jul 17 to Jun 18 Incremental Reserve on Plant Adds
<b>Steam Production Plant:</b>						
Various	312	108SP	JBG	2.789%	10,790,563	(12,538)
<b>Total Steam Plant</b>					<b>10,790,563</b>	<b>(12,538)</b>
<b>Hydro Production Plant:</b>						
Various	332	108HP	CAGW	2.603%	9,433,265	(61,878)
<b>Total Hydro Plant</b>					<b>9,433,265</b>	<b>(61,878)</b>
<b>Other Production Plant:</b>						
Various	343	108OP	CAGW	3.188%	-	-
<b>Total Other Plant</b>					<b>-</b>	<b>-</b>
<b>Transmission Plant:</b>						
Various	355	108TP	CAGW	1.796%	41,469,438	(452,766)
<b>Total Transmission Plant</b>					<b>41,469,438</b>	<b>(452,766)</b>
<b>Distribution Plant:</b>						
Washington	364	108364	WA	2.777%	5,988,145	(103,940)
<b>Total Distribution Plant</b>					<b>5,988,145</b>	<b>(103,940)</b>
<b>General Plant:</b>						
Washington	397	108GP	WA	4.275%	-	-
General	397	108GP	SO	5.304%	1,760,675	(66,838)
General	397	108GP	CN	5.729%	-	-
General	397	108GP	CAGW	4.624%	-	-
<b>Total General Plant</b>					<b>1,760,675</b>	<b>(66,838)</b>
<b>Intangible Plant:</b>						
General	303	111IP	SO	4.567%	22,857,403	(548,488)
General	303	111IP	CN	3.687%	-	-
General	303	111IP	SG	3.341%	-	-
<b>Total Intangible Plant</b>					<b>22,857,403</b>	<b>(548,488)</b>
<b>Total Reserve Balance</b>					<b>92,299,489</b>	<b>(1,246,447)</b>
					Ref. 8.4.1	Ref. 6.2



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
	108360	RES	(5,304)	CA	Situs	-	6.3.4
	108360	RES	(10,520)	ID	Situs	-	6.3.4
	108360	RES	(19,404)	OR	Situs	-	6.3.4
	108360	RES	(76,458)	UT	Situs	-	6.3.4
	108360	RES	(4,373)	WA	Situs	(4,373)	6.3.4
	108360	RES	(9,187)	WY-ALL	Situs	-	6.3.4
	108360	RES	(46,108)	WY-ALL	Situs	-	6.3.4
	108361	RES	(55,221)	CA	Situs	-	6.3.4
	108361	RES	(13,987)	ID	Situs	-	6.3.4
	108361	RES	(223,241)	OR	Situs	-	6.3.4
	108361	RES	(273,319)	UT	Situs	-	6.3.4
	108361	RES	(33,567)	WA	Situs	(33,567)	6.3.4
	108361	RES	(94,453)	WY-ALL	Situs	-	6.3.4
	108361	RES	(74,724)	WY-ALL	Situs	-	6.3.4
	108362	RES	(224,057)	CA	Situs	-	6.3.4
	108362	RES	(127,540)	ID	Situs	-	6.3.4
	108362	RES	(1,343,260)	OR	Situs	-	6.3.4
	108362	RES	(1,615,054)	UT	Situs	-	6.3.4
	108362	RES	(421,663)	WA	Situs	(421,663)	6.3.4
	108362	RES	(404,440)	WY-ALL	Situs	-	6.3.4
	108362	RES	(190,016)	WY-ALL	Situs	-	6.3.4
	108364	RES	(934,151)	CA	Situs	-	6.3.4
	108364	RES	(608,875)	ID	Situs	-	6.3.4
	108364	RES	(4,423,459)	OR	Situs	-	6.3.4
	108364	RES	(1,277,647)	UT	Situs	-	6.3.4
	108364	RES	(1,402,615)	WA	Situs	(1,402,615)	6.3.4
	108364	RES	(1,554,287)	WY-ALL	Situs	-	6.3.4
	108364	RES	(309,960)	WY-ALL	Situs	-	6.3.4
	108365	RES	(277,394)	CA	Situs	-	6.3.4
	108365	RES	(92,771)	ID	Situs	-	6.3.4
	108365	RES	(1,651,497)	OR	Situs	-	6.3.4
	108365	RES	(531,978)	UT	Situs	-	6.3.4
	108365	RES	(562,782)	WA	Situs	(562,782)	6.3.4
	108365	RES	(494,822)	WY-ALL	Situs	-	6.3.4
	108365	RES	(74,830)	WY-ALL	Situs	-	6.3.4
	108366	RES	(283,779)	CA	Situs	-	6.3.4
	108366	RES	(68,706)	ID	Situs	-	6.3.4
	108366	RES	(857,694)	OR	Situs	-	6.3.4
	108366	RES	(1,009,799)	UT	Situs	-	6.3.4
	108366	RES	(244,811)	WA	Situs	(244,811)	6.3.4
	108366	RES	(338,961)	WY-ALL	Situs	-	6.3.4
	108366	RES	(59,091)	WY-ALL	Situs	-	6.3.4
	108367	RES	(337,990)	CA	Situs	-	6.3.4
	108367	RES	(122,633)	ID	Situs	-	6.3.4
	108367	RES	(1,770,407)	OR	Situs	-	6.3.4
			<u>(24,556,837)</u>			<u>(2,669,810)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2017 to End-of-Period balances as of June 30, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	TOTAL <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	WASHINGTON <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base (cont.):</b>							
	108367	RES	(2,826,053)	UT	Situs	-	6.3.4
	108367	RES	(361,748)	WA	Situs	(361,748)	6.3.4
	108367	RES	(651,477)	WY-ALL	Situs	-	6.3.4
	108367	RES	(189,221)	WY-ALL	Situs	-	6.3.4
	108368	RES	(640,654)	CA	Situs	-	6.3.4
	108368	RES	(280,121)	ID	Situs	-	6.3.4
	108368	RES	(3,530,108)	OR	Situs	-	6.3.4
	108368	RES	(1,735,754)	UT	Situs	-	6.3.4
	108368	RES	(1,044,724)	WA	Situs	(1,044,724)	6.3.4
	108368	RES	(840,531)	WY-ALL	Situs	-	6.3.4
	108368	RES	(128,820)	WY-ALL	Situs	-	6.3.4
	108369	RES	(250,328)	CA	Situs	-	6.3.4
	108369	RES	(404,172)	ID	Situs	-	6.3.4
	108369	RES	(3,234,754)	OR	Situs	-	6.3.4
	108369	RES	(2,653,991)	UT	Situs	-	6.3.4
	108369	RES	(740,801)	WA	Situs	(740,801)	6.3.4
	108369	RES	(573,212)	WY-ALL	Situs	-	6.3.5
	108369	RES	(186,839)	WY-ALL	Situs	-	6.3.5
	108370	RES	(16,590)	CA	Situs	-	6.3.5
	108370	RES	(107,439)	ID	Situs	-	6.3.5
	108370	RES	(206,832)	OR	Situs	-	6.3.5
	108370	RES	(1,120,928)	UT	Situs	-	6.3.5
	108370	RES	(287,612)	WA	Situs	(287,612)	6.3.5
	108370	RES	(302,884)	WY-ALL	Situs	-	6.3.5
	108370	RES	(36,990)	WY-ALL	Situs	-	6.3.5
	108371	RES	(546)	CA	Situs	-	6.3.5
	108371	RES	1,433	ID	Situs	-	6.3.5
	108371	RES	1,285	OR	Situs	-	6.3.5
	108371	RES	46,718	UT	Situs	-	6.3.5
	108371	RES	1,189	WA	Situs	1,189	6.3.5
	108371	RES	(3,843)	WY-ALL	Situs	-	6.3.5
	108371	RES	(1,329)	WY-ALL	Situs	-	6.3.5
	108373	RES	(6,428)	CA	Situs	-	6.3.5
	108373	RES	(1,935)	ID	Situs	-	6.3.5
	108373	RES	(134,334)	OR	Situs	-	6.3.5
	108373	RES	(18,183)	UT	Situs	-	6.3.5
	108373	RES	(32,262)	WA	Situs	(32,262)	6.3.5
	108373	RES	(37,654)	WY-ALL	Situs	-	6.3.5
	108373	RES	(9,705)	WY-ALL	Situs	-	6.3.5
	108DP	RES	(7,734)	CA	Situs	-	6.3.5
	108DP	RES	(274,211)	ID	Situs	-	6.3.5
	108DP	RES	(433,902)	OR	Situs	-	6.3.5
	108DP	RES	(1,945,133)	UT	Situs	-	6.3.5
	108DP	RES	127,787	WA	Situs	127,787	6.3.5
	108DP	RES	(161,670)	WY-ALL	Situs	-	6.3.5
	108DP	RES	17,107	WY-ALL	Situs	-	6.3.5
			<u>(25,225,937)</u>			<u>(2,338,172)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2017 to End-of-Period balances as of June 30, 2017.

		TOTAL	WASHINGTON			
<u>ACCOUNT</u>	<u>Type</u>	<u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base (cont.):</b>						
108GP	RES	(278,549)	CA	Situs	-	6.3.5
108GP	RES	(14,520)	CAEE	0.000%	-	6.3.5
108GP	RES	(1,994,538)	CAGE	0.000%	-	6.3.5
108GP	RES	(1,179,258)	CAGW	22.909%	(270,158)	6.3.5
108GP	RES	277,857	CN	7.108%	19,751	6.3.5
108GP	RES	(413,585)	ID	Situs	-	6.3.5
108GP	RES	5,411	JBG	22.909%	1,240	6.3.5
108GP	RES	(3,413,243)	OR	Situs	-	6.3.5
108GP	RES	-	SG	8.124%	-	6.3.5
108GP	RES	(2,738,208)	SO	6.897%	(188,858)	6.3.5
108GP	RES	270,837	UT	Situs	-	6.3.5
108GP	RES	(320,996)	WA	Situs	(320,996)	6.3.5
108GP	RES	1,361,099	WY-ALL	Situs	-	6.3.5
108GP	RES	17,553	WY-ALL	Situs	-	6.3.5
108HP	RES	(3,467,134)	CAGE	0.000%	-	6.3.5
108HP	RES	(13,600,405)	CAGW	22.909%	(3,115,734)	6.3.5
108HP	RES	277,429	OTHER	0.000%	-	6.3.5
108MP	RES	-	CAEE	0.000%	-	6.3.5
108OP	RES	(39,087,318)	CAGE	0.000%	-	6.3.5
108OP	RES	(15,093,347)	CAGW	22.909%	(3,457,755)	6.3.5
108SP	RES	-	CAEE	0.000%	-	6.3.5
108SP	RES	(64,844,946)	CAGE	0.000%	-	6.3.5
108SP	RES	347,101	CAGW	22.909%	79,518	6.3.5
108SP	RES	-	ID	Situs	-	6.3.5
108SP	RES	(1,506,221)	JBG	22.909%	(345,062)	6.3.5
108SP	RES	-	UT	Situs	-	6.3.5
108SP	RES	(267,613)	WY-ALL	Situs	-	6.3.5
108TP	RES	(41,416,624)	CAGE	0.000%	-	6.3.5
108TP	RES	3,928,917	CAGW	22.909%	900,081	6.3.5
108TP	RES	3,200,875	JBG	22.909%	733,293	6.3.5
108TP	RES	(3,556)	SG	8.124%	(289)	6.3.5
111GP	RES	(38,812)	CA	Situs	-	6.3.6
111GP	RES	-	CN	7.108%	-	6.3.6
111GP	RES	(820)	ID	Situs	-	6.3.6
111GP	RES	(150,564)	OR	Situs	-	6.3.6
111GP	RES	1,318,756	SO	6.897%	90,957	6.3.6
111GP	RES	(364)	UT	Situs	-	6.3.6
111GP	RES	(39,614)	WA	Situs	(39,614)	6.3.6
111GP	RES	(41,589)	WY-ALL	Situs	-	6.3.6
111GP	RES	5,200	WY-ALL	Situs	-	6.3.6
111HP	RES	(152,273)	CAGW	22.909%	(34,884)	6.3.6
111IP	RES	14,833	CAEE	0.000%	-	6.3.6
111IP	RES	(1,803,613)	CAGE	0.000%	-	6.3.6
111IP	RES	(7,139,756)	CAGW	22.909%	(1,635,656)	6.3.6
111IP	RES	(411,740)	CN	7.108%	(29,268)	6.3.6
		<u>(188,393,338)</u>			<u>(7,613,436)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2017 to End-of-Period balances as of June 30, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base (cont.):</b>							
	111IP	RES	(5,967)	ID	Situs		6.3.6
	111IP	RES	(138,287)	JBG	22.909%	(31,680)	6.3.6
	111IP	RES	(6,639)	OR	Situs		6.3.6
	111IP	RES	(707,117)	SG	8.124%	(57,449)	6.3.6
	111IP	RES	(4,988,453)	SO	6.897%	(344,061)	6.3.6
	111IP	RES	1,802,720	UT	Situs	-	6.3.6
	111IP	RES	(1,772)	WY-ALL	Situs	-	6.3.6
			<u>(4,045,515)</u>			<u>(433,190)</u>	
<b>Adjustment Summary:</b>							
			(24,556,837)			(2,669,810)	Page 6.3
			(25,225,937)			(2,338,172)	Page 6.3.1
			(188,393,338)			(7,613,436)	Page 6.3.2
			(4,045,515)			(433,190)	Page 6.3.3
Total Adjustment			<u>(242,221,628)</u>			<u>(13,054,609)</u>	

**Description of Adjustment:**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2017 to End-of-Period balances as of June 30, 2017.

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
108360CA	108360	CA	(713,354)	(718,658)	(5,304)	Ref. 6.3
108360IDU	108360	IDU	(579,722)	(590,241)	(10,520)	Ref. 6.3
108360OR	108360	OR	(2,891,338)	(2,910,742)	(19,404)	Ref. 6.3
108360UT	108360	UT	(2,926,302)	(3,002,760)	(76,458)	Ref. 6.3
108360WA	108360	WA	(172,811)	(177,184)	(4,373)	Ref. 6.3
108360WYP	108360	WYP	(1,270,340)	(1,279,526)	(9,187)	Ref. 6.3
108360WYU	108360	WYU	(910,915)	(957,023)	(46,108)	Ref. 6.3
108361CA	108361	CA	(1,210,739)	(1,265,960)	(55,221)	Ref. 6.3
108361IDU	108361	IDU	(653,036)	(667,024)	(13,987)	Ref. 6.3
108361OR	108361	OR	(6,910,514)	(7,133,755)	(223,241)	Ref. 6.3
108361UT	108361	UT	(10,960,267)	(11,233,586)	(273,319)	Ref. 6.3
108361WA	108361	WA	(1,015,808)	(1,049,375)	(33,567)	Ref. 6.3
108361WYP	108361	WYP	(3,361,540)	(3,455,993)	(94,453)	Ref. 6.3
108361WYU	108361	WYU	(436,401)	(511,124)	(74,724)	Ref. 6.3
108362CA	108362	CA	(7,233,737)	(7,457,795)	(224,057)	Ref. 6.3
108362IDU	108362	IDU	(11,791,484)	(11,919,024)	(127,540)	Ref. 6.3
108362OR	108362	OR	(78,394,114)	(79,737,374)	(1,343,260)	Ref. 6.3
108362UT	108362	UT	(109,315,598)	(110,930,652)	(1,615,054)	Ref. 6.3
108362WA	108362	WA	(20,487,532)	(20,909,195)	(421,663)	Ref. 6.3
108362WYP	108362	WYP	(38,005,272)	(38,409,712)	(404,440)	Ref. 6.3
108362WYU	108362	WYU	(2,862,399)	(3,052,416)	(190,016)	Ref. 6.3
108364CA	108364	CA	(35,921,123)	(36,855,274)	(934,151)	Ref. 6.3
108364IDU	108364	IDU	(37,446,546)	(38,055,422)	(608,875)	Ref. 6.3
108364OR	108364	OR	(248,251,341)	(252,674,800)	(4,423,459)	Ref. 6.3
108364UT	108364	UT	(147,781,211)	(149,058,858)	(1,277,647)	Ref. 6.3
108364WA	108364	WA	(64,385,242)	(65,787,856)	(1,402,615)	Ref. 6.3
108364WYP	108364	WYP	(62,248,660)	(63,802,947)	(1,554,287)	Ref. 6.3
108364WYU	108364	WYU	(14,056,188)	(14,366,148)	(309,960)	Ref. 6.3
108365CA	108365	CA	(18,196,565)	(18,473,960)	(277,394)	Ref. 6.3
108365IDU	108365	IDU	(16,648,396)	(16,741,167)	(92,771)	Ref. 6.3
108365OR	108365	OR	(127,096,673)	(128,748,170)	(1,651,497)	Ref. 6.3
108365UT	108365	UT	(82,140,131)	(82,672,109)	(531,978)	Ref. 6.3
108365WA	108365	WA	(31,649,295)	(32,212,077)	(562,782)	Ref. 6.3
108365WYP	108365	WYP	(35,017,949)	(35,512,772)	(494,822)	Ref. 6.3
108365WYU	108365	WYU	(4,707,164)	(4,781,995)	(74,830)	Ref. 6.3
108366CA	108366	CA	(11,166,359)	(11,450,138)	(283,779)	Ref. 6.3
108366IDU	108366	IDU	(4,146,590)	(4,215,296)	(68,706)	Ref. 6.3
108366OR	108366	OR	(42,784,854)	(43,642,548)	(857,694)	Ref. 6.3
108366UT	108366	UT	(77,435,139)	(78,444,938)	(1,009,799)	Ref. 6.3
108366WA	108366	WA	(10,121,167)	(10,365,977)	(244,811)	Ref. 6.3
108366WYP	108366	WYP	(9,126,429)	(9,465,391)	(338,961)	Ref. 6.3
108366WYU	108366	WYU	(2,821,170)	(2,880,261)	(59,091)	Ref. 6.3
108367CA	108367	CA	(13,003,615)	(13,341,605)	(337,990)	Ref. 6.3
108367IDU	108367	IDU	(13,338,596)	(13,461,229)	(122,633)	Ref. 6.3
108367OR	108367	OR	(81,666,340)	(83,436,747)	(1,770,407)	Ref. 6.3
108367UT	108367	UT	(215,538,187)	(218,364,240)	(2,826,053)	Ref. 6.3.1
108367WA	108367	WA	(12,072,397)	(12,434,145)	(361,748)	Ref. 6.3.1
108367WYP	108367	WYP	(22,567,312)	(23,218,788)	(651,477)	Ref. 6.3.1
108367WYU	108367	WYU	(14,268,346)	(14,457,567)	(189,221)	Ref. 6.3.1
108368CA	108368	CA	(28,785,652)	(29,426,306)	(640,654)	Ref. 6.3.1
108368IDU	108368	IDU	(27,519,858)	(27,799,979)	(280,121)	Ref. 6.3.1
108368OR	108368	OR	(224,803,771)	(228,333,879)	(3,530,108)	Ref. 6.3.1
108368UT	108368	UT	(123,642,474)	(125,378,228)	(1,735,754)	Ref. 6.3.1
108368WA	108368	WA	(56,133,237)	(57,177,962)	(1,044,724)	Ref. 6.3.1
108368WYP	108368	WYP	(39,235,715)	(40,076,246)	(840,531)	Ref. 6.3.1
108368WYU	108368	WYU	(6,257,045)	(6,385,864)	(128,820)	Ref. 6.3.1
108369CA	108369	CA	(8,515,421)	(8,765,749)	(250,328)	Ref. 6.3.1
108369IDU	108369	IDU	(16,437,018)	(16,841,189)	(404,172)	Ref. 6.3.1
108369OR	108369	OR	(118,283,268)	(121,518,022)	(3,234,754)	Ref. 6.3.1
108369UT	108369	UT	(97,716,474)	(100,370,465)	(2,653,991)	Ref. 6.3.1
108369WA	108369	WA	(25,859,780)	(26,600,581)	(740,801)	Ref. 6.3.1

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
108369WYP	108369	WYP	(18,649,090)	(19,222,302)	(573,212)	Ref. 6.3.1
108369WYU	108369	WYU	(4,229,735)	(4,416,574)	(186,839)	Ref. 6.3.1
108370CA	108370	CA	(2,198,945)	(2,215,535)	(16,590)	Ref. 6.3.1
108370IDU	108370	IDU	(9,895,064)	(10,002,503)	(107,439)	Ref. 6.3.1
108370OR	108370	OR	(33,981,849)	(34,188,681)	(206,832)	Ref. 6.3.1
108370UT	108370	UT	(39,590,272)	(40,711,201)	(1,120,928)	Ref. 6.3.1
108370WA	108370	WA	(4,245,595)	(4,533,207)	(287,612)	Ref. 6.3.1
108370WYP	108370	WYP	(4,067,663)	(4,370,547)	(302,884)	Ref. 6.3.1
108370WYU	108370	WYU	(1,088,652)	(1,125,642)	(36,990)	Ref. 6.3.1
108371CA	108371	CA	(206,487)	(207,033)	(546)	Ref. 6.3.1
108371IDU	108371	IDU	(142,261)	(140,828)	1,433	Ref. 6.3.1
108371OR	108371	OR	(2,108,171)	(2,106,886)	1,285	Ref. 6.3.1
108371UT	108371	UT	(3,427,056)	(3,380,339)	46,718	Ref. 6.3.1
108371WA	108371	WA	(361,349)	(360,160)	1,189	Ref. 6.3.1
108371WYP	108371	WYP	(864,093)	(867,936)	(3,843)	Ref. 6.3.1
108371WYU	108371	WYU	(140,327)	(141,656)	(1,329)	Ref. 6.3.1
108373CA	108373	CA	(568,609)	(575,037)	(6,428)	Ref. 6.3.1
108373IDU	108373	IDU	(441,353)	(443,288)	(1,935)	Ref. 6.3.1
108373OR	108373	OR	(10,638,471)	(10,772,805)	(134,334)	Ref. 6.3.1
108373UT	108373	UT	(12,459,864)	(12,478,048)	(18,183)	Ref. 6.3.1
108373WA	108373	WA	(2,042,394)	(2,074,656)	(32,262)	Ref. 6.3.1
108373WYP	108373	WYP	(3,351,723)	(3,389,378)	(37,654)	Ref. 6.3.1
108373WYU	108373	WYU	(1,088,355)	(1,098,060)	(9,705)	Ref. 6.3.1
108DPKA	108DP	CA	43,192	35,458	(7,734)	Ref. 6.3.1
108DPIDU	108DP	IDU	308,037	33,826	(274,211)	Ref. 6.3.1
108DPOR	108DP	OR	738,968	305,066	(433,902)	Ref. 6.3.1
108DPUT	108DP	UT	2,531,879	586,746	(1,945,133)	Ref. 6.3.1
108DPWA	108DP	WA	242,306	370,093	127,787	Ref. 6.3.1
108DPWYP	108DP	WYP	161,670	-	(161,670)	Ref. 6.3.1
108DPWYU	108DP	WYU	242,813	259,919	17,107	Ref. 6.3.1
108GPCA	108GP	CA	(6,311,973)	(6,590,523)	(278,549)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,605,367)	(1,619,887)	(14,520)	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(69,019,686)	(71,014,224)	(1,994,538)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(26,057,297)	(27,236,555)	(1,179,258)	Ref. 6.3.2
108GPCN	108GP	CN	(7,899,971)	(7,622,114)	277,857	Ref. 6.3.2
108GPIDU	108GP	IDU	(15,084,667)	(15,498,252)	(413,585)	Ref. 6.3.2
108GPJBG	108GP	JBG	(6,462,726)	(6,457,315)	5,411	Ref. 6.3.2
108GPOR	108GP	OR	(70,782,926)	(74,196,169)	(3,413,243)	Ref. 6.3.2
108GPSG	108GP	SG	33,674	33,674	-	Ref. 6.3.2
108GPSQ	108GP	SO	(103,536,658)	(106,274,866)	(2,738,208)	Ref. 6.3.2
108GPUT	108GP	UT	(79,699,467)	(79,428,629)	270,837	Ref. 6.3.2
108GPWA	108GP	WA	(22,335,823)	(22,656,819)	(320,996)	Ref. 6.3.2
108GPWYP	108GP	WYP	(23,516,662)	(22,155,563)	1,361,099	Ref. 6.3.2
108GPWYU	108GP	WYU	(5,549,186)	(5,531,634)	17,553	Ref. 6.3.2
108HPCAGE	108HP	CAGE	(72,991,742)	(76,458,876)	(3,467,134)	Ref. 6.3.2
108HPCAGW	108HP	CAGW	(292,236,691)	(305,837,095)	(13,600,405)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	1,548,595	1,826,024	277,429	Ref. 6.3.2
108MPCAEE	108MP	CAEE	-	-	-	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(520,778,485)	(559,865,803)	(39,087,318)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(402,912,728)	(418,006,075)	(15,093,347)	Ref. 6.3.2
108SPCAEE	108SP	CAEE	-	-	-	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,200,877,553)	(2,265,722,499)	(64,844,946)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(126,651,047)	(126,303,947)	347,101	Ref. 6.3.2
108SPIDU	108SP	IDU	1,247,697	1,247,697	-	Ref. 6.3.2
108SPJBG	108SP	JBG	(545,188,234)	(546,694,455)	(1,506,221)	Ref. 6.3.2
108SPUT	108SP	UT	9,025,509	9,025,509	-	Ref. 6.3.2
108SPWYP	108SP	WYP	2,140,904	1,873,291	(267,613)	Ref. 6.3.2
108TPCAGE	108TP	CAGE	(1,037,066,139)	(1,078,482,762)	(41,416,624)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(508,482,063)	(504,553,145)	3,928,917	Ref. 6.3.2
108TPJBG	108TP	JBG	(44,223,863)	(41,022,988)	3,200,875	Ref. 6.3.2
108TPSG	108TP	SG	8,197,129	8,193,573	(3,556)	Ref. 6.3.2

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
111GPCA	111GP	CA	(655,577)	(694,388)	(38,812)	Ref. 6.3.2
111GPCN	111GP	CN	-	-	-	Ref. 6.3.2
111GPIDU	111GP	IDU	(332,951)	(333,771)	(820)	Ref. 6.3.2
111GPOR	111GP	OR	(4,964,135)	(5,114,699)	(150,564)	Ref. 6.3.2
111GPSO	111GP	SO	(4,620,982)	(3,302,226)	1,318,756	Ref. 6.3.2
111GPUT	111GP	UT	(16,124)	(16,488)	(364)	Ref. 6.3.2
111GPWA	111GP	WA	(1,490,051)	(1,529,665)	(39,614)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,666,680)	(4,708,269)	(41,589)	Ref. 6.3.2
111GPWYU	111GP	WYU	(5,200)	-	5,200	Ref. 6.3.2
111HPCAGW	111HP	CAGW	(1,745,502)	(1,897,775)	(152,273)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(25,316)	(10,483)	14,833	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(27,992,597)	(29,796,210)	(1,803,613)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(106,356,786)	(113,496,542)	(7,139,756)	Ref. 6.3.2
111IPCN	111IP	CN	(119,870,551)	(120,282,290)	(411,740)	Ref. 6.3.2
111IPIDU	111IP	IDU	(880,088)	(886,056)	(5,967)	Ref. 6.3.3
111IPJBG	111IP	JBG	(715,609)	(853,896)	(138,287)	Ref. 6.3.3
111IPOR	111IP	OR	(99,541)	(106,180)	(6,639)	Ref. 6.3.3
111IPSG	111IP	SG	(14,364,081)	(15,071,198)	(707,117)	Ref. 6.3.3
111IPSO	111IP	SO	(268,570,258)	(273,558,711)	(4,988,453)	Ref. 6.3.3
111IPUT	111IP	UT	21,396,276	23,198,996	1,802,720	Ref. 6.3.3
111IPWYP	111IP	WYP	(20,734)	(22,506)	(1,772)	Ref. 6.3.3
			<u>(9,385,488,366)</u>	<u>(9,627,709,993)</u>	<u>(242,221,628)</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>	403360	RES	-	CA	Situs	-	6.4.5
	403360	RES	823	ID	Situs	-	6.4.5
	403360	RES	(411)	OR	Situs	-	6.4.5
	403360	RES	81,818	UT	Situs	-	6.4.5
	403360	RES	597	WA	Situs	597	6.4.5
	403360	RES	4,078	WY-ALL	Situs	-	6.4.5
	403361	RES	95	CA	Situs	-	6.4.5
	403361	RES	42	ID	Situs	-	6.4.5
	403361	RES	8,518	OR	Situs	-	6.4.5
	403361	RES	(693)	UT	Situs	-	6.4.5
	403361	RES	24	WA	Situs	24	6.4.5
	403361	RES	6,956	WY-ALL	Situs	-	6.4.5
	403362	RES	5,951	CA	Situs	-	6.4.5
	403362	RES	7,730	ID	Situs	-	6.4.5
	403362	RES	110,578	OR	Situs	-	6.4.5
	403362	RES	(9,084)	UT	Situs	-	6.4.5
	403362	RES	13,690	WA	Situs	13,690	6.4.5
	403362	RES	24,137	WY-ALL	Situs	-	6.4.5
	403364	RES	17,413	CA	Situs	-	6.4.5
	403364	RES	44,231	ID	Situs	-	6.4.5
	403364	RES	107,053	OR	Situs	-	6.4.5
	403364	RES	115,618	UT	Situs	-	6.4.5
	403364	RES	29,437	WA	Situs	29,437	6.4.5
	403364	RES	73,154	WY-ALL	Situs	-	6.4.5
	403365	RES	511	CA	Situs	-	6.4.5
	403365	RES	24,958	ID	Situs	-	6.4.5
	403365	RES	60,909	OR	Situs	-	6.4.5
	403365	RES	52,876	UT	Situs	-	6.4.5
	403365	RES	15,099	WA	Situs	15,099	6.4.5
	403365	RES	28,800	WY-ALL	Situs	-	6.4.5
	403366	RES	2,099	CA	Situs	-	6.4.5
	403366	RES	4,750	ID	Situs	-	6.4.5
	403366	RES	15,041	OR	Situs	-	6.4.5
	403366	RES	82,301	UT	Situs	-	6.4.5
	403366	RES	6,806	WA	Situs	6,806	6.4.5
	403366	RES	17,218	WY-ALL	Situs	-	6.4.5
	403367	RES	4,142	CA	Situs	-	6.4.5
	403367	RES	6,459	ID	Situs	-	6.4.5
	403367	RES	42,078	OR	Situs	-	6.4.5
			<u>1,005,802</u>			<u>65,652</u>	

**Description of Adjustment**

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2017 AMA basis to June 2017 EOP basis (see adjustment 8.10) and associated tax impacts.



Adjustment to Expense:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	403367	RES	155,484	UT	Situs	-	6.4.5
	403367	RES	15,651	WA	Situs	15,651	6.4.5
	403367	RES	19,176	WY-ALL	Situs	-	6.4.5
	403368	RES	12,989	CA	Situs	-	6.4.6
	403368	RES	29,429	ID	Situs	-	6.4.6
	403368	RES	116,110	OR	Situs	-	6.4.6
	403368	RES	211,019	UT	Situs	-	6.4.6
	403368	RES	23,953	WA	Situs	23,953	6.4.6
	403368	RES	39,790	WY-ALL	Situs	-	6.4.6
	403369	RES	8,694	CA	Situs	-	6.4.6
	403369	RES	23,416	ID	Situs	-	6.4.6
	403369	RES	131,266	OR	Situs	-	6.4.6
	403369	RES	212,713	UT	Situs	-	6.4.6
	403369	RES	28,101	WA	Situs	28,101	6.4.6
	403369	RES	32,699	WY-ALL	Situs	-	6.4.6
	403370	RES	155	CA	Situs	-	6.4.6
	403370	RES	4,933	ID	Situs	-	6.4.6
	403370	RES	59,417	OR	Situs	-	6.4.6
	403370	RES	62,022	UT	Situs	-	6.4.6
	403370	RES	3,894	WA	Situs	3,894	6.4.6
	403370	RES	3,974	WY-ALL	Situs	-	6.4.6
	403371	RES	68	CA	Situs	-	6.4.6
	403371	RES	7	ID	Situs	-	6.4.6
	403371	RES	149	OR	Situs	-	6.4.6
	403371	RES	(443)	UT	Situs	-	6.4.6
	403371	RES	(44)	WA	Situs	(44)	6.4.6
	403371	RES	24	WY-ALL	Situs	-	6.4.6
	403373	RES	644	CA	Situs	-	6.4.6
	403373	RES	275	ID	Situs	-	6.4.6
	403373	RES	5,144	OR	Situs	-	6.4.6
	403373	RES	2,003	UT	Situs	-	6.4.6
	403373	RES	1,422	WA	Situs	1,422	6.4.6
	403373	RES	1,083	WY-ALL	Situs	-	6.4.6
	403GP	RES	5,231	CA	Situs	-	6.4.6 - 6.4.8
	403GP	RES	2,359	CAEE	0.000%	-	6.4.6 - 6.4.8
	403GP	RES	118,618	CAGE	0.000%	-	6.4.6 - 6.4.8
	403GP	RES	15,253	CAGW	22.909%	3,494	6.4.6 - 6.4.8
	403GP	RES	(25,676)	CN	7.108%	(1,825)	6.4.6 - 6.4.8
	403GP	RES	6,029	ID	Situs	-	6.4.6 - 6.4.8
	403GP	RES	(8,527)	JBG	22.909%	(1,954)	6.4.6 - 6.4.8
	403GP	RES	173,907	OR	Situs	-	6.4.6 - 6.4.8
	403GP	RES	-	SG	8.124%	-	6.4.6 - 6.4.8
	403GP	RES	84,002	SO	6.897%	5,794	6.4.6 - 6.4.8
	403GP	RES	(27,385)	UT	Situs	-	6.4.6 - 6.4.8
	403GP	RES	6,683	WA	Situs	6,683	6.4.6 - 6.4.8
	403GP	RES	12,436	WY-ALL	Situs	-	6.4.6 - 6.4.8
	403GP	RES	(15)	JBE	22.823%	(4)	6.4.6 - 6.4.8
			<u>1,568,132</u>			<u>85,165</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2017 AMA basis to June 2017 EOP basis (see adjustment 8.10) and associated tax impacts.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Expense:	403HP	RES	89,998	CAGE	0.000%		6.4.4
	403HP	RES	210,925	CAGW	22.909%	48,321	6.4.4
	403OP	RES	43,455	CAGE	0.000%	-	6.4.4
	403OP	RES	(49,051)	CAGW	22.909%	(11,237)	6.4.4
	403SP	RES	725,969	CAGE	0.000%	-	6.4.4
	403SP	RES	13,996	CAGW	22.909%	3,206	6.4.4
	403SP	RES	1,673,094	JBG	22.909%	383,291	6.4.4
	403TP	RES	213,937	CAGE	0.000%	-	6.4.4 - 6.4.5
	403TP	RES	(289,143)	CAGW	22.909%	(66,240)	6.4.4 - 6.4.5
	403TP	RES	(73,898)	JBG	22.909%	(16,930)	6.4.4 - 6.4.5
	403TP	RES	191	SG	8.124%	16	6.4.4 - 6.4.5
	404IP	RES	(3,153)	CAEE	0.000%	-	6.4.4
	404IP	RES	24,748	CAGE	0.000%	-	6.4.4
	404IP	RES	53	CAGW	22.909%	12	6.4.4
	404IP	RES	113,169	CN	7.108%	8,045	6.4.4
	404IP	RES	(16)	ID	Situs	-	6.4.4
	404IP	RES	67	JBG	22.909%	15	6.4.4
	404IP	RES	1	OR	Situs	-	6.4.4
	404IP	RES	6	SG	8.124%	1	6.4.4
	404IP	RES	141,288	SO	6.897%	9,745	6.4.4
	404IP	RES	(432)	UT	Situs	-	6.4.4
	404IP	RES	-	WA	Situs	-	6.4.4
	404IP	RES	-	WY-ALL	Situs	-	6.4.4
	403MP	RES	(6,429)	CAEE	0.000%	-	6.4.8
			<u>2,828,775</u>			<u>358,245</u>	

Expense Adjustment Summary:

	1,005,802	65,652	6.4
	1,568,132	85,165	6.4.1
	<u>2,828,775</u>	<u>358,245</u>	6.4.2
	<u>5,402,708</u>	<u>509,062</u>	

Adjustment to Tax:

Schedule M Adjustment	SCHMAT	RES	57,993	CA	Situs	-
Schedule M Adjustment	SCHMAT	RES	(7,223)	CAEE	0.000%	-
Schedule M Adjustment	SCHMAT	RES	1,216,725	CAGE	0.000%	-
Schedule M Adjustment	SCHMAT	RES	(97,967)	CAGW	22.909%	(22,443)
Schedule M Adjustment	SCHMAT	RES	87,493	CN	7.108%	6,219
Schedule M Adjustment	SCHMAT	RES	153,065	ID	Situs	-
Schedule M Adjustment	SCHMAT	RES	(15)	JBE	22.823%	(4)
Schedule M Adjustment	SCHMAT	RES	1,590,734	JBG	22.909%	364,423
Schedule M Adjustment	SCHMAT	RES	829,761	OR	Situs	-
Schedule M Adjustment	SCHMAT	RES	197	SG	8.124%	16
Schedule M Adjustment	SCHMAT	RES	225,290	SO	6.897%	15,539
Schedule M Adjustment	SCHMAT	RES	937,817	UT	Situs	-
Schedule M Adjustment	SCHMAT	RES	145,312	WA	Situs	145,312
Schedule M Adjustment	SCHMAT	RES	263,525	WY-ALL	Situs	-
			<u>5,402,708</u>			<u>509,062</u>

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2017 AMA basis to June 2017 EOP basis (see adjustment 8.10) and associated tax impacts.

## Washington Results of Operations - June 2017

## (cont.3) Annualization of Base Period Depr./Amort. Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>(cont.) Adjustment to Tax</b>							
Deferred Income Tax Exp	41010	RES	(22,009)	CA	Situs	-	
Deferred Income Tax Exp	41010	RES	2,741	CAEE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(461,759)	CAGE	0.000%	-	
Deferred Income Tax Exp	41010	RES	37,179	CAGW	22.909%	8,517	
Deferred Income Tax Exp	41010	RES	(33,204)	CN	7.108%	(2,360)	
Deferred Income Tax Exp	41010	RES	(58,090)	ID	Situs	-	
Deferred Income Tax Exp	41010	RES	6	JBE	22.823%	1	
Deferred Income Tax Exp	41010	RES	(603,700)	JBG	22.909%	(138,302)	
Deferred Income Tax Exp	41010	RES	(314,902)	OR	Situs	-	
Deferred Income Tax Exp	41010	RES	(75)	SG	8.124%	(6)	
Deferred Income Tax Exp	41010	RES	(85,500)	SO	6.897%	(5,897)	
Deferred Income Tax Exp	41010	RES	(355,911)	UT	Situs	-	
Deferred Income Tax Exp	41010	RES	(55,147)	WA	Situs	(55,147)	
Deferred Income Tax Exp	41010	RES	(100,010)	WY-ALL	Situs	-	
Total Schedule M			<u>(2,050,381)</u>			<u>(193,194)</u>	
Accum Def Inc Tax Bal	282	RES	22,009	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	(2,741)	CAEE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	461,759	CAGE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	(37,179)	CAGW	22.909%	(8,517)	
Accum Def Inc Tax Bal	282	RES	33,204	CN	7.108%	2,360	
Accum Def Inc Tax Bal	282	RES	58,090	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	(6)	JBE	22.823%	(1)	
Accum Def Inc Tax Bal	282	RES	603,700	JBG	22.909%	138,302	
Accum Def Inc Tax Bal	282	RES	314,902	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	75	SG	8.124%	6	
Accum Def Inc Tax Bal	282	RES	85,500	SO	6.897%	5,897	
Accum Def Inc Tax Bal	282	RES	355,911	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	55,147	WA	Situs	55,147	
Accum Def Inc Tax Bal	282	RES	100,010	WY-ALL	Situs	-	
Total Def Inc Tax Exp			<u>2,050,381</u>			<u>193,194</u>	

**Description of Adjustment**

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2017 AMA basis to June 2017 EOP basis (see adjustment 8.10) and associated tax impacts.

## Washington Results of Operations - June 2017

## Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14									
Indicator	Jun 2017 AMA	Jun 2017 EOP	Total Co. Plant Adj	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
302CAGE	14,386,245	14,386,245	-	404IP	4.21%	-	CAGE	Ref. 6.4.2	
302CAGW	178,725,803	178,725,803	-	404IP	3.34%	-	CAGW	Ref. 6.4.2	
302IDU	1,000,000	1,000,000	-	404IP	0.47%	-	ID	Ref. 6.4.2	
302UT	(32,081,215)	(32,081,215)	-	404IP	12.80%	-	UT	Ref. 6.4.2	
303CA	472,341	472,341	-	404IP	0.00%	-	CA	Ref. 6.4.2	
303CAEE	31,304	14,653	(16,651)	404IP	18.94%	(3,153)	CAEE	Ref. 6.4.2	
303CAGE	74,020,916	74,608,141	587,225	404IP	4.21%	24,748	CAGE	Ref. 6.4.2	
303CAGW	74,695,634	74,697,226	1,592	404IP	3.34%	53	CAGW	Ref. 6.4.2	
303CN	141,867,373	144,936,752	3,069,379	404IP	3.69%	113,169	CN	Ref. 6.4.2	
303IDU	3,355,386	3,351,937	(3,449)	404IP	0.47%	(16)	ID	Ref. 6.4.2	
303JBG	1,041,441	1,041,702	261	404IP	25.47%	67	JBG	Ref. 6.4.2	
303OR	4,623,736	4,624,102	367	404IP	0.28%	1	OR	Ref. 6.4.2	
303SG	1,597,541	1,600,187	2,646	404IP	0.24%	6	SG	Ref. 6.4.2	
303SO	365,999,907	369,093,768	3,093,861	404IP	4.57%	141,288	SO	Ref. 6.4.2	
303UT	3,982,328	3,978,955	(3,373)	404IP	12.80%	(432)	UT	Ref. 6.4.2	
303WA	2,021,245	2,021,245	-	404IP	0.00%	-	WA	Ref. 6.4.2	
303WYP	1,071,625	1,071,625	-	404IP	0.33%	-	WY-ALL	Ref. 6.4.2	
310CAGE	90,110,692	89,735,622	(375,070)	403SP	3.59%	(13,460)	CAGE	Ref. 6.4.2	
310CAGW	1,788,644	1,788,644	-	403SP	2.17%	-	CAGW	Ref. 6.4.2	
310JBG	1,193,780	1,193,761	(20)	403SP	2.79%	(1)	JBG	Ref. 6.4.2	
311CAGE	806,707,374	805,682,527	(1,024,847)	403SP	3.59%	(36,778)	CAGE	Ref. 6.4.2	
311CAGW	61,438,059	61,427,740	(10,319)	403SP	2.17%	(224)	CAGW	Ref. 6.4.2	
311JBG	145,712,981	146,346,108	633,126	403SP	2.79%	17,655	JBG	Ref. 6.4.2	
312CAGE	3,453,758,138	3,465,902,406	12,144,268	403SP	3.59%	435,816	CAGE	Ref. 6.4.2	
312CAGW	119,185,626	119,642,811	457,185	403SP	2.17%	9,935	CAGW	Ref. 6.4.2	
312JBG	913,849,121	973,726,313	59,877,192	403SP	2.79%	1,669,731	JBG	Ref. 6.4.2	
314CAGE	730,782,308	739,524,096	8,741,788	403SP	3.59%	313,713	CAGE	Ref. 6.4.2	
314CAGW	38,233,156	38,398,109	164,953	403SP	2.17%	3,585	CAGW	Ref. 6.4.2	
314JBG	204,464,671	205,361,042	896,370	403SP	2.79%	24,996	JBG	Ref. 6.4.2	
315CAGE	417,222,183	417,959,442	737,260	403SP	3.59%	26,458	CAGE	Ref. 6.4.2	
315CAGW	9,208,364	9,240,609	32,245	403SP	2.17%	701	CAGW	Ref. 6.4.2	
315JBG	61,370,965	59,513,620	(1,857,345)	403SP	2.79%	(51,794)	JBG	Ref. 6.4.2	
316CAGE	26,380,224	26,386,371	6,148	403SP	3.59%	221	CAGE	Ref. 6.4.2	
316CAGW	397,015	397,015	-	403SP	2.17%	-	CAGW	Ref. 6.4.2	
316JBG	4,384,224	4,832,669	448,445	403SP	2.79%	12,505	JBG	Ref. 6.4.2	
330CAGE	6,378,203	6,553,227	175,024	403HP	4.12%	7,220	CAGE	Ref. 6.4.2	
330CAGW	26,085,078	29,027,935	2,942,857	403HP	2.60%	76,594	CAGW	Ref. 6.4.2	
331CAGE	15,446,819	15,447,194	376	403HP	4.12%	15	CAGE	Ref. 6.4.2	
331CAGW	249,107,631	251,483,672	2,376,041	403HP	2.60%	61,841	CAGW	Ref. 6.4.2	
332CAGE	95,827,833	95,991,192	163,359	403HP	4.12%	6,738	CAGE	Ref. 6.4.2	
332CAGW	398,476,605	400,804,333	2,327,727	403HP	2.60%	60,584	CAGW	Ref. 6.4.2	
333CAGE	42,361,881	44,109,847	1,747,966	403HP	4.12%	72,103	CAGE	Ref. 6.4.2	
333CAGW	87,904,761	87,983,165	78,403	403HP	2.60%	2,041	CAGW	Ref. 6.4.2	
334CAGE	12,799,687	12,854,563	54,876	403HP	4.12%	2,264	CAGE	Ref. 6.4.2	
334CAGW	67,442,796	67,731,902	289,106	403HP	2.60%	7,525	CAGW	Ref. 6.4.2	
335CAGE	175,579	175,579	-	403HP	4.12%	-	CAGE	Ref. 6.4.2	
335CAGW	2,189,779	2,187,297	(2,482)	403HP	2.60%	(65)	CAGW	Ref. 6.4.2	
336CAGE	2,098,335	2,138,525	40,191	403HP	4.12%	1,658	CAGE	Ref. 6.4.2	
336CAGW	20,846,733	20,939,187	92,454	403HP	2.60%	2,406	CAGW	Ref. 6.4.2	
340CAGE	40,683,721	40,830,447	146,726	403OP	3.12%	4,583	CAGE	Ref. 6.4.2	
340CAGW	4,572,772	4,572,772	-	403OP	3.19%	-	CAGW	Ref. 6.4.2	
340OR	74,986	74,986	-	403OP	0.00%	-	OR	Ref. 6.4.2	
341CAGE	169,753,966	169,752,272	(1,694)	403OP	3.12%	(53)	CAGE	Ref. 6.4.2	
341CAGW	57,670,193	57,669,788	(405)	403OP	3.19%	(13)	CAGW	Ref. 6.4.2	
342CAGE	14,429,534	14,565,314	135,779	403OP	3.12%	4,241	CAGE	Ref. 6.4.2	
342CAGW	1,622,667	1,622,667	-	403OP	3.19%	-	CAGW	Ref. 6.4.2	
343CAGE	1,941,423,376	1,941,826,510	403,133	403OP	3.12%	12,593	CAGE	Ref. 6.4.2	
343CAGW	976,693,816	974,616,432	(2,077,384)	403OP	3.19%	(66,231)	CAGW	Ref. 6.4.2	
344CAGE	339,796,681	340,190,243	393,562	403OP	3.12%	12,294	CAGE	Ref. 6.4.2	
344CAGW	133,524,246	133,934,189	409,943	403OP	3.19%	13,070	CAGW	Ref. 6.4.2	
345CAGE	238,320,766	238,640,830	320,064	403OP	3.12%	9,998	CAGE	Ref. 6.4.2	
345CAGW	88,247,942	88,377,240	129,299	403OP	3.19%	4,122	CAGW	Ref. 6.4.2	
346CAGE	11,839,324	11,832,840	(6,484)	403OP	3.12%	(203)	CAGE	Ref. 6.4.2	
346CAGW	4,028,001	4,028,001	-	403OP	3.19%	-	CAGW	Ref. 6.4.2	
350CAGE	217,593,609	219,213,115	1,619,506	403TP	1.73%	28,025	CAGE	Ref. 6.4.2	
350CAGW	34,690,818	35,873,947	1,183,129	403TP	1.80%	21,245	CAGW	Ref. 6.4.2	
350JBG	2,309,451	2,309,451	-	403TP	1.69%	-	JBG	Ref. 6.4.2	
350SG	100,388	100,388	-	403TP	1.70%	-	SG	Ref. 6.4.2	
352CAGE	187,424,595	187,706,335	281,740	403TP	1.73%	4,875	CAGE	Ref. 6.4.2	
352CAGW	51,311,295	51,366,907	55,613	403TP	1.80%	999	CAGW	Ref. 6.4.2	
352JBG	1,560,071	1,658,258	98,187	403TP	1.69%	1,660	JBG	Ref. 6.4.2	
352SG	3,167	3,167	-	403TP	1.70%	-	SG	Ref. 6.4.2	

Ref Page 8.10.8 to 8.10.14

Indicator	Jun 2017 AMA	Jun 2017 EOP	Total Co. Plant Adj	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
353CAGE	1,463,812,113	1,467,717,158	3,905,045	403TP	1.73%	67,575	CAGE	Ref. 6.4.2
353CAGW	503,568,394	501,505,849	(2,062,545)	403TP	1.80%	(37,036)	CAGW	Ref. 6.4.2
353JBG	37,977,080	39,628,309	1,651,229	403TP	1.69%	27,920	JBG	Ref. 6.4.2
353SG	952,147	952,147	-	403TP	1.70%	-	SG	Ref. 6.4.2
354CAGE	1,086,666,256	1,086,751,523	85,267	403TP	1.73%	1,476	CAGE	Ref. 6.4.2
354CAGW	176,153,496	166,026,149	(10,127,347)	403TP	1.80%	(181,853)	CAGW	Ref. 6.4.2
354JBG	25,235,388	21,750,536	(3,484,852)	403TP	1.69%	(58,925)	JBG	Ref. 6.4.2
354SG	123,630	123,630	-	403TP	1.70%	-	SG	Ref. 6.4.2
355CAGE	649,625,680	652,960,684	3,335,004	403TP	1.73%	57,711	CAGE	Ref. 6.4.2
355CAGW	263,712,145	264,394,008	681,863	403TP	1.80%	12,244	CAGW	Ref. 6.4.2
355JBG	821,982	691,482	(130,500)	403TP	1.69%	(2,207)	JBG	Ref. 6.4.2
355SG	677,807	689,084	11,277	403TP	1.70%	191	SG	Ref. 6.4.2
356CAGE	885,301,884	888,438,424	3,136,541	403TP	1.73%	54,276	CAGE	Ref. 6.4.2
356CAGW	304,530,483	298,697,586	(5,832,897)	403TP	1.80%	(104,739)	CAGW	Ref. 6.4.2
356JBG	16,452,139	13,947,669	(2,504,470)	403TP	1.69%	(42,348)	JBG	Ref. 6.4.2
356SG	1,509,970	1,509,970	-	403TP	1.70%	-	SG	Ref. 6.4.2
357CAGE	3,346,256	3,346,256	-	403TP	1.73%	-	CAGE	Ref. 6.4.2
357CAGW	173,216	173,137	(79)	403TP	1.80%	(1)	CAGW	Ref. 6.4.2
358CAGE	7,728,792	7,728,792	-	403TP	1.73%	-	CAGE	Ref. 6.4.2
358CAGW	306,562	306,562	-	403TP	1.80%	-	CAGW	Ref. 6.4.2
359CAGE	4,861,159	4,861,159	-	403TP	1.73%	-	CAGE	Ref. 6.4.2
359CAGW	7,055,229	7,055,229	-	403TP	1.80%	-	CAGW	Ref. 6.4.2
359JBG	4,929	4,929	-	403TP	1.69%	-	JBG	Ref. 6.4.2
359SG	15,883	15,883	-	403TP	1.70%	-	SG	Ref. 6.4.2
360CA	1,816,829	1,816,829	-	403360	2.89%	-	CA	Ref. 6.4
360IDU	1,580,255	1,610,646	30,392	403360	2.71%	823	ID	Ref. 6.4
360OR	13,838,825	13,822,520	(16,305)	403360	2.52%	(411)	OR	Ref. 6.4
360UT	36,635,275	39,775,030	3,139,756	403360	2.61%	81,818	UT	Ref. 6.4
360WA	1,837,982	1,859,464	21,482	403360	2.78%	597	WA	Ref. 6.4
360WYP	2,648,619	2,648,619	-	403360	2.95%	-	WY-ALL	Ref. 6.4
360WYU	3,815,943	3,952,548	136,605	403360	2.99%	4,078	WY-ALL	Ref. 6.4
361CA	5,123,489	5,126,761	3,272	403361	2.89%	95	CA	Ref. 6.4
361IDU	2,325,738	2,327,292	1,554	403361	2.71%	42	ID	Ref. 6.4
361OR	29,425,977	29,764,207	338,230	403361	2.52%	8,518	OR	Ref. 6.4
361UT	54,419,674	54,393,064	(26,610)	403361	2.61%	(693)	UT	Ref. 6.4
361WA	4,175,140	4,176,009	869	403361	2.78%	24	WA	Ref. 6.4
361WYP	12,144,738	12,160,287	15,549	403361	2.95%	459	WY-ALL	Ref. 6.4
361WYU	4,594,004	4,811,675	217,671	403361	2.99%	6,498	WY-ALL	Ref. 6.4
362CA	28,733,194	28,938,933	205,739	403362	2.89%	5,951	CA	Ref. 6.4
362IDU	31,050,317	31,335,817	285,500	403362	2.71%	7,730	ID	Ref. 6.4
362OR	239,624,307	244,014,924	4,390,617	403362	2.52%	110,578	OR	Ref. 6.4
362UT	468,050,624	467,702,040	(348,584)	403362	2.61%	(9,084)	UT	Ref. 6.4
362WA	62,061,144	62,554,063	492,919	403362	2.78%	13,690	WA	Ref. 6.4
362WYP	115,989,233	115,616,166	(373,067)	403362	2.95%	(11,010)	WY-ALL	Ref. 6.4
362WYU	17,205,194	18,382,651	1,177,457	403362	2.99%	35,147	WY-ALL	Ref. 6.4
364CA	64,684,380	65,286,337	601,957	403364	2.89%	17,413	CA	Ref. 6.4
364IDU	85,556,763	87,190,309	1,633,546	403364	2.71%	44,231	ID	Ref. 6.4
364OR	370,556,045	374,806,715	4,250,670	403364	2.52%	107,053	OR	Ref. 6.4
364UT	370,019,999	374,456,835	4,436,835	403364	2.61%	115,618	UT	Ref. 6.4
364WA	103,582,571	104,642,470	1,059,899	403364	2.78%	29,437	WA	Ref. 6.4
364WYP	124,855,006	127,152,832	2,297,827	403364	2.95%	67,813	WY-ALL	Ref. 6.4
364WYU	26,747,795	26,926,714	178,919	403364	2.99%	5,341	WY-ALL	Ref. 6.4
365CA	35,393,086	35,410,766	17,680	403365	2.89%	511	CA	Ref. 6.4
365IDU	37,241,287	38,163,047	921,760	403365	2.71%	24,958	ID	Ref. 6.4
365OR	257,537,034	259,955,488	2,418,454	403365	2.52%	60,909	OR	Ref. 6.4
365UT	229,852,862	231,881,972	2,029,111	403365	2.61%	52,876	UT	Ref. 6.4
365WA	68,708,033	69,251,687	543,655	403365	2.78%	15,099	WA	Ref. 6.4
365WYP	94,939,154	95,836,305	897,151	403365	2.95%	26,476	WY-ALL	Ref. 6.4
365WYU	13,752,257	13,830,102	77,845	403365	2.99%	2,324	WY-ALL	Ref. 6.4
366CA	17,503,593	17,576,162	72,569	403366	2.89%	2,099	CA	Ref. 6.4
366IDU	9,503,005	9,678,418	175,412	403366	2.71%	4,750	ID	Ref. 6.4
366OR	92,551,661	93,148,869	597,208	403366	2.52%	15,041	OR	Ref. 6.4
366UT	194,135,690	197,294,000	3,158,310	403366	2.61%	82,301	UT	Ref. 6.4
366WA	17,778,741	18,023,788	245,047	403366	2.78%	6,806	WA	Ref. 6.4
366WYP	21,597,872	22,107,771	509,899	403366	2.95%	15,048	WY-ALL	Ref. 6.4
366WYU	4,715,444	4,788,129	72,686	403366	2.99%	2,170	WY-ALL	Ref. 6.4
367CA	19,484,881	19,628,079	143,198	403367	2.89%	4,142	CA	Ref. 6.4
367IDU	27,067,864	27,306,407	238,544	403367	2.71%	6,459	ID	Ref. 6.4
367OR	177,086,122	178,756,860	1,670,738	403367	2.52%	42,078	OR	Ref. 6.4
367UT	526,963,842	532,930,538	5,966,696	403367	2.61%	155,484	UT	Ref. 6.4.1
367WA	26,544,467	27,107,978	563,511	403367	2.78%	15,651	WA	Ref. 6.4.1
367WYP	42,644,879	43,227,749	582,870	403367	2.95%	17,201	WY-ALL	Ref. 6.4.1
367WYU	17,972,515	18,038,665	66,150	403367	2.99%	1,975	WY-ALL	Ref. 6.4.1

## Washington Results of Operations - June 2017

## Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14									
Indicator	Total Co.			Depr Expense Account	Composite Depr. Rate	Total Co.		WCA Factor	Reference
	Jun 2017 AMA	Jun 2017 EOP	Plant Adj			Expense Adj			
368CA	52,600,683	53,049,697	449,014	403368	2.89%	12,989	CA	Ref. 6.4.1	
368IDU	79,534,693	80,621,580	1,086,887	403368	2.71%	29,429	ID	Ref. 6.4.1	
368OR	434,892,690	439,502,974	4,610,284	403368	2.52%	116,110	OR	Ref. 6.4.1	
368UT	509,289,679	517,387,523	8,097,844	403368	2.61%	211,019	UT	Ref. 6.4.1	
368WA	109,865,121	110,727,580	862,459	403368	2.78%	23,953	WA	Ref. 6.4.1	
368WYP	103,219,598	104,509,549	1,289,951	403368	2.95%	38,069	WY-ALL	Ref. 6.4.1	
368WYU	15,009,133	15,066,797	57,664	403368	2.99%	1,721	WY-ALL	Ref. 6.4.1	
369CA	25,583,964	25,884,501	300,537	403369	2.89%	8,694	CA	Ref. 6.4.1	
369IDU	38,739,947	39,604,754	864,807	403369	2.71%	23,416	ID	Ref. 6.4.1	
369OR	267,747,011	272,959,066	5,212,054	403369	2.52%	131,266	OR	Ref. 6.4.1	
369UT	287,816,860	295,979,731	8,162,870	403369	2.61%	212,713	UT	Ref. 6.4.1	
369WA	60,905,014	61,916,805	1,011,791	403369	2.78%	28,101	WA	Ref. 6.4.1	
369WYP	48,649,356	49,351,958	702,602	403369	2.95%	20,735	WY-ALL	Ref. 6.4.1	
369WYU	13,438,893	13,839,713	400,820	403369	2.99%	11,964	WY-ALL	Ref. 6.4.1	
370CA	4,161,538	4,166,901	5,363	403370	2.89%	155	CA	Ref. 6.4.1	
370IDU	15,100,708	15,282,903	182,195	403370	2.71%	4,933	ID	Ref. 6.4.1	
370OR	63,460,315	65,819,515	2,359,201	403370	2.52%	59,417	OR	Ref. 6.4.1	
370UT	82,678,063	85,058,162	2,380,099	403370	2.61%	62,022	UT	Ref. 6.4.1	
370WA	12,324,788	12,464,993	140,205	403370	2.78%	3,894	WA	Ref. 6.4.1	
370WYP	12,901,346	13,022,511	121,165	403370	2.95%	3,576	WY-ALL	Ref. 6.4.1	
370WYU	2,303,424	2,316,772	13,348	403370	2.99%	398	WY-ALL	Ref. 6.4.1	
371CA	274,249	276,616	2,368	403371	2.89%	68	CA	Ref. 6.4.1	
371IDU	168,914	169,158	244	403371	2.71%	7	ID	Ref. 6.4.1	
371OR	2,613,238	2,619,169	5,931	403371	2.52%	149	OR	Ref. 6.4.1	
371UT	4,301,428	4,284,445	(16,983)	403371	2.61%	(443)	UT	Ref. 6.4.1	
371WA	507,991	506,389	(1,602)	403371	2.78%	(44)	WA	Ref. 6.4.1	
371WYP	813,997	814,802	805	403371	2.95%	24	WY-ALL	Ref. 6.4.1	
371WYU	155,045	155,045	-	403371	2.99%	-	WY-ALL	Ref. 6.4.1	
373CA	731,957	754,230	22,273	403373	2.89%	644	CA	Ref. 6.4.1	
373IDU	705,755	715,895	10,139	403373	2.71%	275	ID	Ref. 6.4.1	
373OR	23,397,421	23,601,653	204,232	403373	2.52%	5,144	OR	Ref. 6.4.1	
373UT	21,896,176	21,973,025	76,849	403373	2.61%	2,003	UT	Ref. 6.4.1	
373WA	4,441,410	4,492,610	51,200	403373	2.78%	1,422	WA	Ref. 6.4.1	
373WYP	8,398,499	8,430,583	32,084	403373	2.95%	947	WY-ALL	Ref. 6.4.1	
373WYU	2,250,643	2,255,193	4,550	403373	2.99%	136	WY-ALL	Ref. 6.4.1	
389CA	635,804	635,804	-	403GP	4.21%	-	CA	Ref. 6.4.1	
389CAGE	1,560	1,560	-	403GP	4.50%	-	CAGE	Ref. 6.4.1	
389CN	1,128,506	1,128,506	-	403GP	5.73%	-	CN	Ref. 6.4.1	
389IDU	197,639	197,639	-	403GP	3.85%	-	ID	Ref. 6.4.1	
389OR	4,604,376	4,604,376	-	403GP	4.57%	-	OR	Ref. 6.4.1	
389SO	7,516,302	7,516,302	-	403GP	5.30%	-	SO	Ref. 6.4.1	
389UT	4,285,853	4,231,267	(54,586)	403GP	4.17%	(2,276)	UT	Ref. 6.4.1	
389WA	1,098,826	1,098,826	-	403GP	4.27%	-	WA	Ref. 6.4.1	
389WYP	1,452,879	1,452,879	-	403GP	4.83%	-	WY-ALL	Ref. 6.4.1	
389WYU	677,198	677,198	-	403GP	4.06%	-	WY-ALL	Ref. 6.4.1	
390CA	3,727,284	3,731,664	4,380	403GP	4.21%	184	CA	Ref. 6.4.1	
390CAEE	1,011,923	1,011,923	-	403GP	4.38%	-	CAEE	Ref. 6.4.1	
390CAGE	4,223,272	4,231,473	8,200	403GP	4.50%	369	CAGE	Ref. 6.4.1	
390CAGW	3,279,053	3,292,976	13,923	403GP	4.62%	644	CAGW	Ref. 6.4.1	
390CN	8,098,534	8,138,860	40,327	403GP	5.73%	2,310	CN	Ref. 6.4.1	
390IDU	11,154,678	11,193,686	39,007	403GP	3.85%	1,504	ID	Ref. 6.4.1	
390JBG	20,945	22,429	1,484	403GP	4.94%	73	JBG	Ref. 6.4.1	
390OR	38,413,498	39,137,350	723,852	403GP	4.57%	33,085	OR	Ref. 6.4.1	
390SO	97,081,451	95,791,168	(1,290,282)	403GP	5.30%	(68,431)	SO	Ref. 6.4.1	
390UT	43,018,352	43,287,560	269,208	403GP	4.17%	11,225	UT	Ref. 6.4.1	
390WA	13,786,857	13,816,699	29,842	403GP	4.27%	1,276	WA	Ref. 6.4.1	
390WYP	11,626,976	11,756,716	129,740	403GP	4.83%	6,268	WY-ALL	Ref. 6.4.1	
390WYU	3,716,407	3,785,949	69,542	403GP	4.06%	2,824	WY-ALL	Ref. 6.4.1	
391CA	257,222	247,920	(9,301)	403GP	4.21%	(391)	CA	Ref. 6.4.1	
391CAEE	92,672	90,456	(2,216)	403GP	4.38%	(97)	CAEE	Ref. 6.4.1	
391CAGE	2,545,726	2,370,867	(174,859)	403GP	4.50%	(7,864)	CAGE	Ref. 6.4.1	
391CAGW	483,856	478,188	(5,669)	403GP	4.62%	(262)	CAGW	Ref. 6.4.1	
391CN	6,445,120	5,951,695	(493,426)	403GP	5.73%	(28,266)	CN	Ref. 6.4.1	
391IDU	552,750	498,834	(53,916)	403GP	3.85%	(2,078)	ID	Ref. 6.4.1	
391JBE	312	-	(312)	403GP	4.94%	(15)	JBE	Ref. 6.4.1	
391JBG	342,098	344,194	2,096	403GP	4.94%	104	JBG	Ref. 6.4.1	
391OR	3,281,499	3,280,760	(739)	403GP	4.57%	(34)	OR	Ref. 6.4.1	
391SO	56,633,384	52,935,200	(3,698,184)	403GP	5.30%	(196,137)	SO	Ref. 6.4.1	
391UT	2,098,337	1,997,561	(100,776)	403GP	4.17%	(4,202)	UT	Ref. 6.4.1	
391WA	429,913	361,850	(68,064)	403GP	4.27%	(2,910)	WA	Ref. 6.4.1	
391WYP	2,360,217	2,090,198	(270,019)	403GP	4.83%	(13,045)	WY-ALL	Ref. 6.4.1	
391WYU	105,052	91,761	(13,292)	403GP	4.06%	(540)	WY-ALL	Ref. 6.4.1	
392CA	2,147,636	2,118,436	(29,199)	403GP	4.21%	(1,229)	CA	Ref. 6.4.1	

## Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14									
Indicator	Jun 2017 AMA	Jun 2017 EOP	Total Co. Plant Adj	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
392CAEE	565,829	541,386	(24,443)	403GP	4.38%	(1,071)	CAEE	Ref. 6.4.1	
392CAGE	13,716,561	13,885,409	168,847	403GP	4.50%	7,594	CAGE	Ref. 6.4.1	
392CAGW	5,412,765	5,226,226	(186,539)	403GP	4.62%	(8,626)	CAGW	Ref. 6.4.1	
392IDU	5,872,641	6,145,402	272,761	403GP	3.85%	10,514	ID	Ref. 6.4.1	
392JBG	1,916,360	1,926,802	10,442	403GP	4.94%	516	JBG	Ref. 6.4.1	
392OR	24,302,458	24,839,213	536,755	403GP	4.57%	24,534	OR	Ref. 6.4.1	
392SO	7,755,805	9,733,516	1,977,711	403GP	5.30%	104,890	SO	Ref. 6.4.1	
392UT	34,090,212	32,927,728	(1,162,484)	403GP	4.17%	(48,469)	UT	Ref. 6.4.1	
392WA	5,138,148	5,025,447	(112,702)	403GP	4.27%	(4,818)	WA	Ref. 6.4.1	
392WYP	8,648,888	8,969,638	320,750	403GP	4.83%	15,495	WY-ALL	Ref. 6.4.1	
392WYU	1,651,016	1,801,919	150,903	403GP	4.06%	6,127	WY-ALL	Ref. 6.4.1	
393CA	215,152	205,799	(9,353)	403GP	4.21%	(394)	CA	Ref. 6.4.1	
393CAGE	4,505,187	4,499,881	(5,306)	403GP	4.50%	(239)	CAGE	Ref. 6.4.1	
393CAGW	750,535	746,904	(3,631)	403GP	4.62%	(168)	CAGW	Ref. 6.4.1	
393IDU	452,204	504,667	52,463	403GP	3.85%	2,022	ID	Ref. 6.4.1	
393JBG	744,493	744,993	500	403GP	4.94%	25	JBG	Ref. 6.4.1	
393OR	2,899,343	2,847,485	(51,858)	403GP	4.57%	(2,370)	OR	Ref. 6.4.1	
393SO	193,319	196,899	3,580	403GP	5.30%	190	SO	Ref. 6.4.1	
393UT	3,724,277	3,700,658	(23,619)	403GP	4.17%	(985)	UT	Ref. 6.4.1	
393WA	792,725	785,084	(7,641)	403GP	4.27%	(327)	WA	Ref. 6.4.1	
393WYP	931,778	926,295	(5,483)	403GP	4.83%	(265)	WY-ALL	Ref. 6.4.1	
393WYU	19,815	19,815	-	403GP	4.06%	-	WY-ALL	Ref. 6.4.1	
394CA	747,173	761,142	13,969	403GP	4.21%	588	CA	Ref. 6.4.1	
394CAEE	140,328	137,478	(2,850)	403GP	4.38%	(125)	CAEE	Ref. 6.4.1	
394CAGE	18,431,000	18,279,257	(151,743)	403GP	4.50%	(6,824)	CAGE	Ref. 6.4.1	
394CAGW	2,805,897	2,798,602	(7,295)	403GP	4.62%	(337)	CAGW	Ref. 6.4.1	
394IDU	2,000,839	1,995,342	(5,498)	403GP	3.85%	(212)	ID	Ref. 6.4.1	
394JBG	2,980,652	2,867,202	(113,450)	403GP	4.94%	(5,609)	JBG	Ref. 6.4.1	
394OR	10,630,786	10,583,622	(47,164)	403GP	4.57%	(2,156)	OR	Ref. 6.4.1	
394SO	3,795,006	3,728,567	(66,439)	403GP	5.30%	(3,524)	SO	Ref. 6.4.1	
394UT	13,462,140	13,636,967	174,827	403GP	4.17%	7,289	UT	Ref. 6.4.1	
394WA	2,817,368	2,819,333	1,965	403GP	4.27%	84	WA	Ref. 6.4.1	
394WYP	3,706,685	3,687,339	(19,346)	403GP	4.83%	(935)	WY-ALL	Ref. 6.4.1	
394WYU	441,986	427,506	(14,480)	403GP	4.06%	(588)	WY-ALL	Ref. 6.4.1	
395CA	299,381	292,280	(7,101)	403GP	4.21%	(299)	CA	Ref. 6.4.1	
395CAEE	1,001,983	1,095,657	93,675	403GP	4.38%	4,104	CAEE	Ref. 6.4.1	
395CAGE	4,762,960	4,760,751	(2,209)	403GP	4.50%	(99)	CAGE	Ref. 6.4.1	
395CAGW	1,287,060	1,257,831	(29,229)	403GP	4.62%	(1,352)	CAGW	Ref. 6.4.1	
395IDU	1,376,442	1,354,982	(21,460)	403GP	3.85%	(827)	ID	Ref. 6.4.1	
395JBG	208,284	246,040	37,756	403GP	4.94%	1,867	JBG	Ref. 6.4.1	
395OR	7,045,037	7,146,431	101,394	403GP	4.57%	4,634	OR	Ref. 6.4.1	
395SO	4,802,188	4,938,106	135,918	403GP	5.30%	7,209	SO	Ref. 6.4.1	
395UT	7,226,422	7,087,882	(138,540)	403GP	4.17%	(5,776)	UT	Ref. 6.4.1	
395WA	1,434,230	1,392,738	(41,492)	403GP	4.27%	(1,774)	WA	Ref. 6.4.1	
395WYP	2,247,337	2,179,482	(67,856)	403GP	4.83%	(3,278)	WY-ALL	Ref. 6.4.1	
395WYU	236,367	231,088	(5,279)	403GP	4.06%	(214)	WY-ALL	Ref. 6.4.1	
396CA	4,321,189	4,433,164	111,974	403GP	4.21%	4,712	CA	Ref. 6.4.1	
396CAEE	413,530	403,876	(9,653)	403GP	4.38%	(423)	CAEE	Ref. 6.4.1	
396CAGE	30,380,493	30,754,764	374,270	403GP	4.50%	16,832	CAGE	Ref. 6.4.1	
396CAGW	2,454,959	-	-	403GP	4.62%	-	CAGW	Ref. 6.4.1	
396IDU	8,785,777	8,648,139	(137,638)	403GP	3.85%	(5,306)	ID	Ref. 6.4.1	
396JBG	9,638,960	9,581,298	(57,661)	403GP	4.94%	(2,851)	JBG	Ref. 6.4.1	
396OR	36,017,704	37,210,454	1,192,750	403GP	4.57%	54,517	OR	Ref. 6.4.1	
396SO	3,182,821	6,842,184	3,659,363	403GP	5.30%	194,078	SO	Ref. 6.4.1	
396UT	47,132,106	46,787,976	(344,130)	403GP	4.17%	(14,348)	UT	Ref. 6.4.1	
396WA	7,835,703	7,970,435	134,732	403GP	4.27%	5,759	WA	Ref. 6.4.1	
396WYP	14,784,054	15,661,616	877,562	403GP	4.83%	42,395	WY-ALL	Ref. 6.4.1	
396WYU	3,350,209	3,397,145	46,936	403GP	4.06%	1,906	WY-ALL	Ref. 6.4.1	
397CA	5,675,867	5,724,810	48,943	403GP	4.21%	2,060	CA	Ref. 6.4.1	
397CAEE	342,228	341,558	(670)	403GP	4.38%	(29)	CAEE	Ref. 6.4.1	
397CAGE	113,562,504	115,974,062	2,411,557	403GP	4.50%	108,455	CAGE	Ref. 6.4.1	
397CAGW	46,076,350	46,616,851	540,501	403GP	4.62%	24,995	CAGW	Ref. 6.4.1	
397CN	3,571,051	3,575,935	4,884	403GP	5.73%	280	CN	Ref. 6.4.1	
397IDU	11,080,734	11,080,319	(415)	403GP	3.85%	(16)	ID	Ref. 6.4.1	
397JBG	4,729,950	4,664,520	(65,430)	403GP	4.94%	(3,235)	JBG	Ref. 6.4.1	
397OR	62,732,591	64,071,336	1,338,745	403GP	4.57%	61,190	OR	Ref. 6.4.1	
397SG	138,684	138,684	-	403GP	0.19%	-	SG	Ref. 6.4.1	
397SO	86,307,271	87,172,952	865,680	403GP	5.30%	45,912	SO	Ref. 6.4.1	
397UT	59,603,888	60,291,419	687,530	403GP	4.17%	28,666	UT	Ref. 6.4.1	
397WA	12,945,217	13,165,430	220,214	403GP	4.27%	9,414	WA	Ref. 6.4.1	
397WYP	26,134,564	24,828,672	(1,305,892)	403GP	4.83%	(63,088)	WY-ALL	Ref. 6.4.1	
397WYU	5,511,137	5,971,224	460,087	403GP	4.06%	18,682	WY-ALL	Ref. 6.4.1	
398CA	49,761	49,761	-	403GP	4.21%	-	CA	Ref. 6.4.1	

Washington Results of Operations - June 2017  
 Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14									
Indicator	Jun 2017 AMA	Jun 2017 EOP	Total Co. Plant Adj	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
398CAEE	4,527	4,527	-	403GP	4.38%	-	CAEE	Ref. 6.4.1	
398CAGE	1,998,795	2,007,579	8,784	403GP	4.50%	395	CAGE	Ref. 6.4.1	
398CAGW	386,356	394,144	7,788	403GP	4.62%	360	CAGW	Ref. 6.4.1	
398CN	216,484	216,484	-	403GP	5.73%	-	CN	Ref. 6.4.1	
398IDU	68,290	79,397	11,108	403GP	3.85%	428	ID	Ref. 6.4.1	
398JBG	129,579	141,354	11,775	403GP	4.94%	582	JBG	Ref. 6.4.1	
398OR	1,107,877	1,118,951	11,074	403GP	4.57%	506	OR	Ref. 6.4.1	
398SO	2,620,347	2,616,872	(3,474)	403GP	5.30%	(184)	SO	Ref. 6.4.1	
398UT	1,032,782	1,068,563	35,781	403GP	4.17%	1,492	UT	Ref. 6.4.1	
398WA	186,488	185,977	(511)	403GP	4.27%	(22)	WA	Ref. 6.4.1	
398WYP	183,241	197,535	14,294	403GP	4.83%	691	WY-ALL	Ref. 6.4.1	
398WYU	15,788	15,788	-	403GP	4.06%	-	WY-ALL	Ref. 6.4.1	
399CAEE	2,001,554	1,854,828	(146,726)	403MP	4.38%	(6,429)	CAEE	Ref. 6.4.2	
DPCA	1,149,475	1,417,595	268,120	-	0.00%	-	CA		
DPIDU	2,310,627	5,643,200	3,332,573	-	0.00%	-	ID		
DPOR	15,690,539	13,115,934	(2,574,605)	-	0.00%	-	OR		
DPSNPD	-	-	-	-	0.00%	-	SNPD		
DPUT	14,194,034	23,574,560	9,380,525	-	0.00%	-	UT		
DPWA	10,943,628	11,038,424	94,796	-	0.00%	-	WA		
DPWYU	4,641,845	4,843,988	202,143	-	0.00%	-	WY-ALL		
GPCAGE	88,995	164,298	75,303	-	0.00%	-	CAGE		
GPCAGW	-	-	-	-	0.00%	-	CAGW		
GPSG	(164,298)	(164,298)	-	-	0.00%	-	SG		
GPSO	9,783,747	2,445,175	(7,338,572)	-	0.00%	-	SO		
IPSO	-	-	-	-	0.00%	-	SO		
OPCAGE	(50,263)	-	50,263	-	0.00%	-	CAGE		
OPCAGW	(553,173)	(553,173)	-	-	0.00%	-	CAGW		
OPSG	760,933	-	(760,933)	-	0.00%	-	SG		
SPCAGE	(7,846,906)	(9,213,834)	(1,366,928)	-	0.00%	-	CAGE		
SPCAGW	1,261,506	553,173	(708,333)	-	0.00%	-	CAGW		
SPSG	35,419,921	45,562,470	10,142,549	-	0.00%	-	SG		
TPCAEE	-	-	-	-	0.00%	-	CAEE		
TPCAGE	50,362,382	76,592,846	26,230,465	-	0.00%	-	CAGE		
TPCAGW	38,255,772	73,773,455	35,517,683	-	0.00%	-	CAGW		
TPSG	(8,978,582)	(8,978,582)	-	-	0.00%	-	SG		
TPSO	-	-	-	-	0.00%	-	SO		
<b>Total</b>	<b>26,776,084,378</b>	<b>27,029,887,871</b>	<b>253,803,492</b>			<b>5,402,708</b>			

Ref. 8.10

Ref. 6.4.2



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential Revenue	440	RES	(1,255,241)	WA	Situs	(1,255,241)	6.5.1
Commercial & Industrial	442	RES	(1,535,429)	WA	Situs	(1,535,429)	6.5.1
Public Street & Highway	444	RES	(11,208)	WA	Situs	(11,208)	6.5.1
			<u>(2,801,877)</u>			<u>(2,801,877)</u>	
Residential Revenue	440	PRO	(497,977)	WA	Situs	(497,977)	6.5.1
Commercial & Industrial	442	PRO	(609,133)	WA	Situs	(609,133)	6.5.1
Public Street & Highway	444	PRO	(4,446)	WA	Situs	(4,446)	6.5.1
			<u>(1,111,557)</u>			<u>(1,111,557)</u>	
<b>Adjustment to Rate Base:</b>							
Regulatory Liability	254	RES	(5,253,550)	WA	Situs	(5,253,550)	6.5.1
Regulatory Liability	254	PRO	(1,111,557)	WA	Situs	(1,111,557)	6.5.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	RES	2,801,877	WA	Situs	2,801,877	6.5.2
Def. Income Tax Exp.	41110	RES	(1,063,341)	WA	Situs	(1,063,341)	6.5.2
Accum. Def. Income Tax	190	RES	1,993,763	WA	Situs	1,993,763	6.5.2
Schedule M Adjustment	SCHMAT	PRO	1,111,557	WA	Situs	1,111,557	6.5.2
Deferred Income Tax Expense	41110	PRO	(421,847)	WA	Situs	(421,847)	6.5.2
Accumulated Def Income Tax	190	PRO	421,847	WA	Situs	421,847	6.5.2

**Description of Adjustment**

This adjustment walks the accelerated depreciation for Jim Bridger and Colstrip plants to a 12 months amount and year end balance. The accelerated depreciation treatment was approved in Docket UE-152253 Order 12. Also reflected in this adjustment is the incremental impact of accelerated depreciation for Jim Bridger and Colstrip plants for the Second-Year rate increase authorized in the same docket.

**Annualization Adjustment for Year 1 Accelerated Depreciation Amounts**

<b>Revenue</b>	<b>In Base</b>	<b>12 Months</b>	<b>Adjustment</b>	
Residential Revenue	(3,765,723)	(5,020,964)	(1,255,241)	Ref 6.5
Commercial & Industrial	(4,606,286)	(6,141,715)	(1,535,429)	Ref 6.5
Public Street & Highway	(33,623)	(44,830)	(11,208)	Ref 6.5
	<u>(8,405,632)</u>	<u>(11,207,509)</u>	<u>(2,801,877)</u>	

<b>Regulatory Liability</b>	<b>AMA</b>	<b>EOP</b>	<b>Adjustment</b>	
Account 254	(3,152,082)	(8,405,632)	(5,253,550)	Ref 6.5

**Pro Forma Adjustment for Year 2 Incremental Accelerated Depreciation Amount**

<b>Revenue</b>	<b>Authorized Annual Amount</b>	<b>Pro-Rated Eff. 9/15/2017</b>	<b>Adjustment</b>	
Residential Revenue	(629,024)	(497,977)	(497,977)	Ref 6.5
Commercial & Industrial	(769,431)	(609,133)	(609,133)	Ref 6.5
Public Street & Highway	(5,616)	(4,446)	(4,446)	Ref 6.5
	<u>(1,404,072)</u>	<u>(1,111,557)</u>	<u>(1,111,557)</u>	

<b>Regulatory Liability</b>	<b>EOP</b>	<b>Adjustment</b>	
Account 254	(1,111,557)	(1,111,557)	Ref 6.5

	Tax M#	Account	Amount	Allocation Factor	Ref
<b>For 12 Months Ended June 30, 2017:</b>					
<b><u>In Base Data:</u></b>					
Reg Liability - WA - Accelerated Depreciation	415.710	SCHMAT	8,405,632	WA	
Reg Liability - WA - Accelerated Depreciation	415.710	41110	(3,190,021)	WA	
Reg Liability - WA - Accelerated Depreciation (287206) AMA ADIT Balance	415.710	190	1,196,258	WA	
<b><u>Restated Level:</u></b>					
Reg Liability - WA - Accelerated Depreciation	415.710	SCHMAT	11,207,509	WA	6.5.1
Reg Liability - WA - Accelerated Depreciation	415.710	41110	(4,253,362)	WA	
Reg Liability - WA - Accelerated Depreciation (287206) YE ADIT Balance	415.710	190	3,190,021	WA	
<b><u>Adjustment:</u></b>					
Reg Liability - WA - Accelerated Depreciation	415.710	SCHMAT	2,801,877	WA	6.5
Reg Liability - WA - Accelerated Depreciation	415.710	41110	(1,063,341)	WA	6.5
Reg Liability - WA - Accelerated Depreciation (287206) ADIT Balance	415.710	190	1,993,763	WA	6.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserve</b>							
Depreciation Reserve	108HP	PRO	(596,618)	CAGW	22.909%	(136,680)	6.6.1
Depreciation Reserve	108HP	PRO	307,204	CAGE	0.000%	-	6.6.1
			<u>(289,414)</u>			<u>(136,680)</u>	6.6.1
<b>Adjustment to Tax</b>							
Schedule M Deduction	SCHMDT	PRO	(289,414)	CAGW	22.909%	(66,302)	6.6.2
Deferred Income Tax Expens	41010	PRO	(109,834)	CAGW	22.909%	(25,162)	6.6.2
ADIT YE Balance	282	PRO	1,274,591	CAGW	22.909%	291,998	6.6.2

**Adjustment to December 2017 Year-End Balance for Projected Spend / Accrual Detail:**

June 2017 Year End Reserve Balance	(3,069,108)	6.6.1
June 2018 Year End Reserve Balance	<u>(3,358,522)</u>	6.6.1
Total Adjustment to Reserve	<u>(289,414)</u>	6.6.1

**Description of Adjustment**

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through June 2018. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

PacificCorp  
 Results of Operations - June 2017  
 Hydro Decommissioning  
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

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

West Side	Spend	Accruals	Balance
July-17	22,703	(173,152)	(1,995,001)
August-17	4,000	(173,152)	(2,164,152)
September-17	1,500	(173,152)	(2,335,804)
October-17	1,000	(173,152)	(2,507,956)
November-17	1,451,000	(173,152)	(1,230,108)
December-17	1,000	(173,152)	(1,402,259)
January-18	-	(173,152)	(1,575,411)
February-18	-	(173,152)	(1,748,563)
March-18	-	(173,152)	(1,921,715)
April-18	-	(173,152)	(2,094,866)
May-18	-	(173,152)	(2,268,018)
June-18	-	(173,152)	(2,441,170)

Adjustment to Reserve (596,618) Ref 6.6

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

East Side	Spend	Accruals	Balance
July-17	-	25,600	(1,198,956)
August-17	-	25,600	(1,173,356)
September-17	-	25,600	(1,147,755)
October-17	-	25,600	(1,122,155)
November-17	-	25,600	(1,096,555)
December-17	-	25,600	(1,070,954)
January-18	-	25,600	(1,045,354)
February-18	-	25,600	(1,019,754)
March-18	-	25,600	(994,153)
April-18	-	25,600	(968,553)
May-18	-	25,600	(942,953)
June-18	-	25,600	(917,352)

Adjustment to Reserve 307,204 Ref 6.6

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

Ref 6.6

Total Resources	Spend	Accruals	Balance
July-17	22,703	(147,551)	(3,193,957)
August-17	4,000	(147,551)	(3,337,508)
September-17	1,500	(147,551)	(3,483,559)
October-17	1,000	(147,551)	(3,630,111)
November-17	1,451,000	(147,551)	(2,326,662)
December-17	1,000	(147,551)	(2,473,214)
January-18	-	(147,551)	(2,620,765)
February-18	-	(147,551)	(2,768,316)
March-18	-	(147,551)	(2,915,868)
April-18	-	(147,551)	(3,063,419)
May-18	-	(147,551)	(3,210,971)
June-18	-	(147,551)	(3,358,522)

Ref 6.6

Adjustment to Reserve (289,414) Ref 6.6

PacifiCorp  
Results of Operations - June 2017  
Hydro Decommissioning  
Tax Summary

	Tax Depreciation	Book Depreciation	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
6/30/2017	-	-	-	-	1,164,757	
7/31/2017	(22,703)	147,551	124,848	(47,381)	1,212,138	
8/31/2017	(4,000)	147,551	143,551	(54,479)	1,266,617	
9/30/2017	(1,500)	147,551	146,051	(55,428)	1,322,045	
10/31/2017	(1,000)	147,551	146,551	(55,618)	1,377,663	
11/30/2017	(1,451,000)	147,551	(1,303,449)	494,672	882,991	
12/31/2017	(1,000)	147,551	146,551	(55,618)	938,609	
1/31/2018	-	147,551	147,551	(55,997)	994,606	
2/28/2018	-	147,551	147,551	(55,997)	1,050,603	
3/31/2018	-	147,551	147,551	(55,997)	1,106,600	
4/30/2018	-	147,551	147,551	(55,997)	1,162,597	
5/31/2018	-	147,551	147,551	(55,997)	1,218,594	
6/30/2018	-	147,551	147,551	(55,997)	1,274,591	
TOTAL	(1,481,203)	1,770,617	289,414	(109,834)		1,146,061

YE Bal -

**1,274,591**

Ref 6.6

Summary of Current and Deferred Expense for 12 months ended June 2018		
Tax Depreciation	1,481,203	SCHMDT
Book Depreciation	1,770,617	SCHMAT
Net Schedule M Adjustment	(289,414)	Ref 6.6
Deferred Tax Expense	(109,834)	41010
	Ref 6.6	



	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	339,833	-	202,715	-	-	(20,660)	-
23 Income Taxes: Federal	1,794,881	287,130	(70,950)	1,634,954	-	7,231	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,433,664)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	701,050	287,130	131,765	1,634,954	-	(13,429)	-
29							
30 Operating Rev For Return:	(701,050)	(287,130)	(131,765)	(1,634,954)	-	13,429	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	4,438,603	-	-	-	4,977,539	-	(939,524)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	4,438,603	-	-	-	4,977,539	-	(939,524)
56							
57 Total Rate Base:	4,438,603	-	-	-	4,977,539	-	(939,524)
58							
59							
60 Estimated ROE impact	-0.256%	-0.071%	-0.032%	-0.402%	-0.095%	0.003%	0.018%
61 Estimated Price Change	1,651,951	462,724	212,345	2,634,813	585,574	(21,642)	(110,529)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(339,833)	-	(202,715)	-	-	20,660	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	23,604	-	-	-	-	-	-
69 Interest	(820,371)	(820,371)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	456,934	820,371	(202,715)	-	-	20,660	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	456,934	820,371	(202,715)	-	-	20,660	-
77							
78 Federal Income Tax - Calculated	159,927	287,130	(70,950)	-	-	7,231	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	1,634,954	-	-	1,634,954	-	-	-
81 Federal Income Taxes	1,794,881	287,130	(70,950)	1,634,954	-	7,231	-



	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	157,778	-	-	-	-
23 Income Taxes: Federal	-	-	(55,222)	(8,261)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(960,273)	(473,391)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(960,273)	(473,391)	102,556	(8,261)	-	-	-
29							
30 Operating Rev For Return:	960,273	473,391	(102,556)	8,261	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	400,589	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	400,589	-	-	-	-	-
56							
57 Total Rate Base:	-	400,589	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.236%	0.109%	-0.025%	0.002%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,547,529)	(715,767)	165,274	(13,314)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(157,778)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	23,604	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(157,778)	(23,604)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(157,778)	(23,604)	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(55,222)	(8,261)	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(55,222)	(8,261)	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	157,778	-	-	-	-	-	-
23 Income Taxes: Federal	366,896	430,380	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(960,273)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(435,599)	430,380	-	-	-	-	-
29							
30 Operating Rev For Return:	435,599	(430,380)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	4,038,014	-	-	-	4,977,539	-	(939,524)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	4,038,014	-	-	-	4,977,539	-	(939,524)
56							
57 Total Rate Base:	4,038,014	-	-	-	4,977,539	-	(939,524)
58							
59							
60 Estimated ROE impact	0.030%	-0.106%	0.000%	0.000%	-0.095%	0.000%	0.018%
61 Estimated Price Change	(226,945)	693,579	-	-	585,574	-	(110,529)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(157,778)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	23,604	-	-	-	-	-	-
69 Interest	(1,229,656)	(1,229,656)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,048,274	1,229,656	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,048,274	1,229,656	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	366,896	430,380	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	366,896	430,380	-	-	-	-	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	157,778	-	-	-	-
23 Income Taxes: Federal	-	-	(55,222)	(8,261)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(960,273)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(960,273)	-	102,556	(8,261)	-	-	-
29							
30 Operating Rev For Return:	960,273	-	(102,556)	8,261	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.236%	0.000%	-0.025%	0.002%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,547,529)	-	165,274	(13,314)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(157,778)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	23,604	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(157,778)	(23,604)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(157,778)	(23,604)	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(55,222)	(8,261)	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(55,222)	(8,261)	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	182,055	-	202,715	-	-	(20,660)	-
23 Income Taxes: Federal	1,427,985	(143,250)	(70,950)	1,634,954	-	7,231	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(473,391)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,136,649	(143,250)	131,765	1,634,954	-	(13,429)	-
29							
30 Operating Rev For Return:	(1,136,649)	143,250	(131,765)	(1,634,954)	-	13,429	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	400,589	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	400,589	-	-	-	-	-	-
56							
57 Total Rate Base:	400,589	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.292%	0.036%	-0.033%	-0.410%	0.000%	0.003%	0.000%
61 Estimated Price Change	1,878,895	(230,855)	212,345	2,634,813	-	(21,642)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(182,055)	-	(202,715)	-	-	20,660	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	409,285	409,285	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(591,340)	(409,285)	(202,715)	-	-	20,660	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(591,340)	(409,285)	(202,715)	-	-	20,660	-
77							
78 Federal Income Tax - Calculated	(206,969)	(143,250)	(70,950)	-	-	7,231	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	1,634,954	-	-	1,634,954	-	-	-
81 Federal Income Taxes	1,427,985	(143,250)	(70,950)	1,634,954	-	7,231	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(473,391)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(473,391)	-	-	-	-	-
29							
30 Operating Rev For Return:	-	473,391	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	400,589	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	400,589	-	-	-	-	-
56							
57 Total Rate Base:	-	400,589	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.111%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	(715,767)	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Restating	427	RES	(1,229,656)	WA	Situs	(1,229,656)	Below
Other Interest Expense - Pro forma	427	PRO	<u>409,285</u>	WA	Situs	<u>409,285</u>	Below
			<u>(820,371)</u>			<u>(820,371)</u>	2.20

**Adjustment Detail:**

Restating:

Jurisdiction Specific Adjusted Rate Base	811,996,885	1.0
Weighted Cost of Debt:	<u>2.634%</u>	2.1
Trued-up Interest Expense	<u>21,388,794</u>	1.0

Unadjusted Interest Expense	<u>22,618,450</u>	2.20
Restating Interest True-up Adjustment	<u>(1,229,656)</u>	1.0

Pro forma:

Jurisdiction Specific Adjusted Rate Base	827,534,852	2.2
Weighted Cost of Debt:	<u>2.634%</u>	2.1
Trued-up Interest Expense	<u>21,798,079</u>	2.20

Restated Interest Expense	<u>21,388,794</u>	1.0
Total Pro forma Interest True-up Adjustment	<u>409,285</u>	1.0

**Description of Adjustment**

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

Washington Results of Operations - June 2017

Property Tax Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	PRO	2,939,110	GPS	6.8972%	202,715	7.2.1

**Description of Adjustment**

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

Estimated Property Tax Expense for June 2018

Property Tax Adjustment Summary

FERC Account	G/L Account	Factor	Total	Ref
408.15	579000	GPS	143,060,890	
<b>Total Accrued Property Tax - 12 Months End. June 2017</b>			<u>143,060,890</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2017			146,100,000	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2018			<u>145,900,000</u>	
Average Forecasted Property Tax Exp. To arrive at 12 months ending June 2018			146,000,000	
Less: Accrued Property Tax - 12 Months Ended June 30, 2017			(143,060,890)	
<b>Incremental Adjustment to Property Taxes</b>			<u><u>2,939,110</u></u>	<b>Ref 7.2</b>



Washington Results of Operations - June 2017  
Renewable Energy Tax Credit

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
FED Renewable Energy Tax Credit	40910	PRO	(9,551,841)	CAGW	22.909%	(2,188,244)	7.3.1
<b>Remove from Base Period:</b>							
FED Renewable Energy Tax Credit	40910	PRO	16,688,534	CAGW	22.909%	3,823,198	7.3.1

**Description of Adjustment**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study as approved in the Company's most recently approved General Rate Case (Docket No. UE-140762).

Results of Operations - June 2017

Renewable Energy Tax Credit

WCA

Base Period - June 2017

Description	Expiration Date	Available* kWh	Factor (inflated tax per unit)	Credit
<b>Hydro</b>				
JC Boyle	11/7/2015	-	0.012	-
<b>Wind/Geothermal</b>				
Goodnoe KWh	12/17/2017	202,269,239	0.023/0.024	4,744,730
Leaning Juniper 1 KWh	9/13/2016	70,533,243	0.023/0.024	1,622,264
Leaning Juniper Indemnity	9/13/2016	-	0.023/0.024	-
Marengo I KWh	8/2/2017	275,281,002	0.023/0.024	6,422,983
Marengo II KWh	6/25/2018	165,857,453	0.023/0.024	3,889,299
BackDown PACW		402,167	0.023/0.025	9,258
Total KWh Production		714,343,104		16,688,534
Total Credit				<b>16,688,534</b>

Pro Forma Period - June 2018

Description	Expiration Date	Available kWh	Factor (inflated tax per unit)	Credit
<b>Hydro</b>				
JC Boyle	11/7/2015	-	0.012	-
<b>Wind/Geothermal</b>				
Goodnoe KWh	12/17/2017	134,241,333	0.024	3,221,792
Leaning Juniper 1 KWh	9/13/2016	-	0.024	-
Leaning Juniper Indemnity	9/13/2016	-	0.024	-
Marengo I KWh	8/2/2017	42,268,624	0.024	1,014,447
Marengo II KWh	6/25/2018	221,483,405	0.024	5,315,602
BackDown PACW		-	0.024	-
Total KWh Production		397,993,362		9,551,841
Total Credit				<b>9,551,841</b>

Incremental

Description	Expiration Date	Available kWh	Factor (inflated tax per unit)	Credit
<b>Hydro</b>				
JC Boyle	11/7/2015	-		-
<b>Wind/Geothermal</b>				
Goodnoe KWh	12/17/2017	(68,027,906)	0.024	(1,522,938)
Leaning Juniper 1 KWh	9/13/2016	(70,533,243)	0.024	(1,622,264)
Leaning Juniper Indemnity	9/13/2016	-	0.024	-
Marengo I KWh	8/2/2017	(233,012,378)	0.024	(5,408,536)
Marengo II KWh	6/25/2018	55,625,952	0.024	1,426,303
BackDown PACW		(402,167)	0.024	(9,258)
Total KWh Production		(316,349,742)		(7,136,693)
Total Credit				<b>(7,136,693)</b>

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Tax:</b>							
<i>Remove AMA Balances:</i>							
California	282	RES	96,293,700	CA	Situs	-	7.4.1
Idaho	282	RES	249,752,113	ID	Situs	-	7.4.1
Other	282	RES	80,146,795	OTHER	0.0000%	-	7.4.1
Oregon	282	RES	1,169,580,140	OR	Situs	-	7.4.1
Utah	282	RES	1,965,724,450	UT	Situs	-	7.4.1
Washington	282	RES	269,819,448	WA	Situs	269,819,448	7.4.1
Wyoming	282	RES	630,228,833	WY-ALL	Situs	-	7.4.1
PP&E Adjustment - CAEE	282	RES	224,717	CAEE	0.0000%	-	7.4.1
PP&E Adjustment - CAGW	282	RES	-	CAGW	22.9091%	-	7.4.1
PP&E Adjustment - SNP	282	RES	3,853,706	SNP	6.2501%	240,860	7.4.1
PP&E Adjustment - CIAC	282	RES	(78,518)	CIAC	6.5590%	(5,150)	7.4.1
PP&E Adjustment - SG	282	RES	(14,154,749)	SG	8.1243%	(1,149,980)	7.4.1
PP&E Adjustment - JBG	282	RES	(6,078)	JBG	22.9091%	(1,392)	7.4.1
PP&E Adjustment - SNPD	282	RES	428,459	SNPD	6.5590%	28,103	7.4.1
PP&E Adjustment - SO	282	RES	410,822	SO	6.8972%	28,335	7.4.1
PP&E Adjustment - OTHER	282	RES	1,610,520	OTHER	0.0000%	-	7.4.1
PP&E Adjustment - NUTIL	282	RES	(1,430,246)	NUTIL	0.0000%	-	7.4.1
			<u>4,452,404,112</u>			<u>268,960,223</u>	
<i>Add EOP Balances:</i>							
California	282	RES	(97,133,893)	CA	Situs	-	7.4.1
Idaho	282	RES	(252,114,435)	ID	Situs	-	7.4.1
Other	282	RES	(80,720,832)	OTHER	0.0000%	-	7.4.1
Oregon	282	RES	(1,175,699,605)	OR	Situs	-	7.4.1
Utah	282	RES	(1,986,049,161)	UT	Situs	-	7.4.1
Washington	282	RES	(272,738,077)	WA	Situs	(272,738,077)	7.4.1
Wyoming	282	RES	(635,749,834)	WY-ALL	Situs	-	7.4.1
Remove State Deferred Balanc	282	RES	8,413,336	WA	Situs	8,413,336	7.4.1
PP&E Adjustment - CAEE	282	RES	-	CAEE	0.0000%	-	7.4.1
PP&E Adjustment - CAGW	282	RES	-	CAGW	22.9091%	-	7.4.1
PP&E Adjustment - SNP	282	RES	(7,173,174)	SNP	6.2501%	(448,330)	7.4.1
PP&E Adjustment - CIAC	282	RES	78,518	CIAC	6.5590%	5,150	7.4.1
PP&E Adjustment - SG	282	RES	11,036,339	SG	8.1243%	896,630	7.4.1
PP&E Adjustment - JBG	282	RES	6,078	JBG	22.9091%	1,392	7.4.1
PP&E Adjustment - SNPD	282	RES	(790,792)	SNPD	6.5590%	(51,868)	7.4.1
PP&E Adjustment - SO	282	RES	(883,232)	SO	6.8972%	(60,918)	7.4.1
PP&E Adjustment - OTHER	282	RES	2,436,331	OTHER	0.0000%	-	7.4.1
PP&E Adjustment - NUTIL	282	RES	641,005	NUTIL	0.0000%	-	7.4.1
			<u>(4,486,441,428)</u>			<u>(263,982,684)</u>	

**Description of Adjustment**

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

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Accumulated Deferred Income Taxes (CA) - YE	**	0	(97,133,893)	(97,133,893)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(252,114,435)	(252,114,435)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(80,720,832)	(80,720,832)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,175,699,605)	(1,175,699,605)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,986,049,161)	(1,986,049,161)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(272,738,077)	(272,738,077)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(635,749,834)	(635,749,834)	WYP
Remove State Deferred Balance	**	0	8,413,336	8,413,336	WA
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	(7,173,174)	(7,173,174)	SNP
PP&E Adjustment - YE - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - YE - SG	**	0	11,036,339	11,036,339	SG
PP&E Adjustment - YE - JBG	**	0	6,078	6,078	JBG
PP&E Adjustment - YE - SNPD	**	0	(790,792)	(790,792)	SNPD
PP&E Adjustment - YE - OTHER	**	0	2,436,331	2,436,331	OTHER
PP&E Adjustment - YE - NUTIL	**	0	641,005	641,005	NUTIL
PP&E Adjustment - YE - SO	**	0	(883,232)	(883,232)	SO
	**	0	0	0	
Rounding	**	0	0	0	
Accumulated Deferred Income Taxes (CA) - AMA	**	(96,293,700)	96,293,700	0	CA
Accumulated Deferred Income Taxes (IDU) - AMA	**	(249,752,113)	249,752,113	0	IDU
Accumulated Deferred Income Taxes (OTHER) - AMA	**	(80,146,795)	80,146,795	0	OTHER
Accumulated Deferred Income Taxes (OR) - AMA	**	(1,169,580,140)	1,169,580,140	0	OR
Accumulated Deferred Income Taxes (UT) - AMA	**	(1,965,724,450)	1,965,724,450	0	UT
Accumulated Deferred Income Taxes (WA) - AMA	**	(269,819,448)	269,819,448	0	WA
Accumulated Deferred Income Taxes (WY) - AMA	**	(630,228,833)	630,228,833	0	WYP
PP&E Adjustment - AMA - CAEE	**	(224,717)	224,717	0	CAEE
PP&E Adjustment - AMA - CAGW	**	0	0	0	CAGW
PP&E Adjustment - AMA - SNP	**	(3,853,706)	3,853,706	0	SNP
PP&E Adjustment - AMA - CIAC	**	78,518	(78,518)	0	CIAC
PP&E Adjustment - AMA - SG	**	14,154,749	(14,154,749)	0	SG
PP&E Adjustment - AMA - JBG	**	6,078	(6,078)	0	JBG
PP&E Adjustment - AMA - SNPD	**	(428,459)	428,459	0	SNPD
PP&E Adjustment - AMA - OTHER	**	(1,610,520)	1,610,520	0	OTHER
PP&E Adjustment - AMA - NUTIL	**	1,430,245	(1,430,245)	0	NUTIL
PP&E Adjustment - AMA - SO	**	(410,822)	410,822	0	SO
		<b>(4,452,404,113)</b>	<b>(34,037,315)</b>	<b>(4,486,441,428)</b>	
		Ref. 7.4	Ref. 7.4		
Repair Deduction	***	0	0	0	SG
		<b>(4,452,404,113)</b>	<b>(34,037,315)</b>	<b>(4,486,441,428)</b>	

\*\*Derived from jurisdictional reports from the Company's tax fixed asset system.  
 \*\*\*Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	PRO	(20,660)	WA	Situs	(20,660)	7.5.1

**Description of Adjustment**

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2018 authorized credit amount, per a July 28, 2017 letter from the Washington Department of Revenue.

<u>Description of Tax Credit</u>	<u>Period Used</u>	<u>Ref #</u>
Credit Available for fiscal year ended June 2018	242,963	7.5.2
FY June 2017 Credit used during CY 2016 - January 2017	<u>222,303</u>	
FY June 2018 Credit Available for FY ended June 2017	<u>20,660</u>	7.5
<u>Accrued to date before adjustment:</u>		
Amount of FY June 2017 Credit in Results for November 2016	30,031	
Amount of FY June 2017 Credit in Results for December 2016	158,650	
Amount of FY June 2017 Credit in Results for January 2017	33,622	
Total Reduction to Expense for 2017	<u>222,303</u>	
Pro Forma level of FY June 2018 Credit to include in Results for 12ME June 2017	<u>242,963</u>	
Additional Credit for Pro Forma adjustment	<u>(20,660)</u>	



July 28, 2017

PACIFICORP  
TAX DEPT  
825 NE MULTNOMAH ST STE 1900  
PORTLAND, OR 97232-2151

**2018 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit  
Certificate Enclosed**  
Tax Registration Number: 409-000-070

Dear Businessperson,

**Your Public Utility Tax Credit Application for LIHEAP has been approved**

- Your approved credit amount is **\$242,962.88**.
- You may take this credit on your July 2017 thru June 2018 returns.
- Any unused credit expires on June 30, 2018 and cannot be carried forward.

**The credit amount does not match the amount you calculated on Line 11 of your application**

- Your approved credit is a result of recalculation process based on all businesses that qualified and applied for the LIHEAP credit

**How to use this credit**

- This credit is reported on page 2 of your tax return, in the following credit section:
  - Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund.
- Please make a copy of the certificate and attach a copy with each return that you are taking the credit.
  - Fill in the amount you are taking on the current return in the space provided.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have any questions regarding this credit, please contact me at (360) 705-6037.

Sincerely,

A handwritten signature in black ink, appearing to read "Sheri Rufener".

Sheri Rufener  
Excise Tax Examiner  
Taxpayer Account Administration

Enclosure



July 27, 2016

PACIFICORP  
 ATTN: TAX DEPT  
 825 NE MULTNOMAH ST STE 1900  
 PORTLAND, OR 97232-2151

**2017 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit  
 Certificate Enclosed**  
 Tax Registration Number: 409-000-070

Dear Businessperson,

**Your Public Utility Tax Credit Application for LIHEAP has been approved**

- Your approved credit amount is **\$222,302.94**.
- You may take this credit on your July 2016 thru June 2017 returns.
- Any unused credit expires on June 30, 2017 and cannot be carried forward.

**The credit amount does not match the amount you calculated on Line 11 of your application**

- Your approved credit is a result of recalculation process based on all businesses that qualified and applied for the LIHEAP credit

**How to use this credit**

- This credit is reported on page 2 of your tax return, in the following credit section:
  - Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund.
- Please make a copy of the certificate and attach a copy with each return that you are taking the credit.
  - Fill in the amount you are taking on the current return in the space provided.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have any questions regarding this credit, please contact me at (360) 902-7025.

Sincerely,

Sheri Rufener  
 Excise Tax Examiner  
 Taxpayer Account Administration

Enclosure



	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Accum Def Inc Tax Balance	190	RES	(3,622,955)	BADDEBT	11.7413%	(425,382)	7.6.2
Accum Def Inc Tax Balance	190	RES	(47,718,460)	CAEE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CAEW	22.8225%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CAGE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(345,716)	CAGW	22.9091%	(79,201)	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CN	7.1084%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(1,053,159)	JBE	22.8225%	(240,358)	7.6.2
Accum Def Inc Tax Balance	190	RES	-	SE	7.7207%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(7,832,760)	SG	8.1243%	(636,360)	7.6.2
Accum Def Inc Tax Balance	190	RES	(2,218,330)	SNPD	6.5590%	(145,500)	7.6.2
Accum Def Inc Tax Balance	190	RES	(30,047,324)	SO	6.8972%	(2,072,409)	7.6.2
Accum Def Inc Tax Balance	190	RES	-	TROJD	22.8937%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CA	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(4,324,493)	OR	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(214,773)	ID	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(30,719,341)	OTHER	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(1,266,831)	UT	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(43,973)	WY-ALL	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	2,523	WA	Situs	2,523	7.6.2
Total Account 190			<u>(129,405,592)</u>			<u>(3,596,686)</u>	
Accum Def Inc Tax Balance	282	RES	(251,955)	CAEE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	282	RES	473,513	ID	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	7,224,757	OTHER	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	282	RES	3,425,271	UT	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	812,494	WY-ALL	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	1,380,364	SO	6.8972%	95,206	7.6.3
Total Account 282			<u>13,064,444</u>			<u>95,206</u>	
Accum Def Inc Tax Balance	283	RES	77,828,278	CAEE	0.0000%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	1,859,058	CAGE	0.0000%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	1,276,037	CAGW	22.9091%	292,329	7.6.3
Accum Def Inc Tax Balance	283	RES	8,421,009	GPS	6.8972%	580,810	7.6.3
Accum Def Inc Tax Balance	283	RES	70,047	JBE	22.8225%	15,986	7.6.3
Accum Def Inc Tax Balance	283	RES	-	SE	7.7207%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	5,631	SG	8.1243%	457	7.6.3
Accum Def Inc Tax Balance	283	RES	2,193,827	SNP	6.2501%	137,116	7.6.3
Accum Def Inc Tax Balance	283	RES	21,086,548	SO	6.8972%	1,454,371	7.6.3
Accum Def Inc Tax Balance	283	RES	(884,328)	CA	Situs	-	7.6.3
Accum Def Inc Tax Balance	283	RES	2,424,761	ID	Situs	-	7.6.3
Accum Def Inc Tax Balance	283	RES	262,681	OR	Situs	-	7.6.3
Accum Def Inc Tax Balance	283	RES	28,060,369	OTHER	0.0000%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	6,286,456	UT	Situs	-	7.6.3
Accum Def Inc Tax Balance	283	RES	80,886	WA	Situs	80,886	7.6.3
Accum Def Inc Tax Balance	283	RES	4,737,408	WY-ALL	Situs	-	7.6.3
			<u>153,708,668</u>			<u>2,561,956</u>	
			<u>37,367,520</u>			<u>(939,524)</u>	

**Description of Adjustment**

This restating adjustment reflects the removal of the June 2017 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Deferred Income Tax Expense	41010	RES	(4,743,197)	CAEE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	264	CAGE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	(1,395,706)	JBE	22.8225%	(318,535)	7.6.4
Deferred Income Tax Expense	41010	RES	(16,177,039)	SO	6.8972%	(1,115,755)	7.6.4
Deferred Income Tax Expense	41010	RES	811,977	CA	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	(195,622)	ID	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	594,756	OR	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	13,890,396	OTHER	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	(25,066)	SG	8.1243%	(2,036)	7.6.4
Deferred Income Tax Expense	41010	RES	(460,571)	SNPD	6.5590%	(30,209)	7.6.4
Deferred Income Tax Expense	41010	RES	(470,749)	UT	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	-	WA	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	812,650	WY-ALL	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	(363,193)	WY-ALL	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	-	CN	7.1084%	-	7.6.4
Total 41010			<u>(7,721,100)</u>			<u>(1,466,535)</u>	
Deferred Income Tax Expense	41110	RES	783,823	BADDEBT	11.7413%	92,031	7.6.4
Deferred Income Tax Expense	41110	RES	11,611,296	CAEE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41110	RES	431,844	CAGE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41110	RES	65,159	CAGW	22.9091%	14,927	7.6.4
Deferred Income Tax Expense	41110	RES	(50,901)	GPS	6.8972%	(3,511)	7.6.4
Deferred Income Tax Expense	41110	RES	(546,031)	JBE	22.8225%	(124,618)	7.6.4
Deferred Income Tax Expense	41110	RES	287	SG	8.1243%	23	7.6.4
Deferred Income Tax Expense	41110	RES	246,371	SNP	6.2501%	15,398	7.6.4
Deferred Income Tax Expense	41110	RES	8,714,072	SO	6.8972%	601,023	7.6.4
Deferred Income Tax Expense	41110	RES	19,753	CA	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	30,708	ID	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	(1,903,084)	OR	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	31,829,370	OTHER	0.0000%	-	7.6.4
Deferred Income Tax Expense	41110	RES	72,036	UT	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	(89,011)	WA	Situs	(89,011)	7.6.4
Deferred Income Tax Expense	41110	RES	104,751	WY-ALL	Situs	-	7.6.4
Total 41110			<u>51,320,443</u>			<u>506,263</u>	
Net Deferred Tax Expense Change			<u>43,599,343</u>			<u>(960,273)</u>	

**Description of Adjustment**

This restating adjustment reflects the removal of the June 2017 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

Results of Operations - June 2017  
 Accumulated Deferred Income Tax Balance  
 Flow-through Adjustment

	Factor		Total Company			
			Unadjusted	Adj to Pro Forma	Flow-through	Reporting Period
190	CA	190CA	0	0	0	0
	FERC	190FERC	0	0	0	0
	IDU	190IDU	214,773	0	(214,773)	0
	OR	190OR	4,324,493	0	(4,324,493)	0
	OTHER	190OTHER	30,814,687	0	(30,719,341)	95,346
	UT	190UT	1,266,831	0	(1,266,831)	0
	WA	190WA	1,193,735	0	2,523	1,196,258
	WYP	190WYP	43,973	0	(43,973)	0
	WYU	190WYU	0	0	0	0
	<b>S</b>	<b>S</b>	<b>37,858,492</b>	<b>0</b>	<b>(36,566,889)</b>	<b>1,291,604</b>
	BADDEBT	190BADDEBT	3,622,955	0	(3,622,955)	0
	CAEE	190CAEE	47,718,460	0	(47,718,460)	0
	CAEW	190CAEW	0	0	0	0
	CAGE	190CAGE	35,820,211	0	0	35,820,211
	CAGW	190CAGW	345,716	0	(345,716)	0
	CIAC	190CIAC	0	0	0	0
	CN	190CN	0	0	0	0
	DITBAL	190DITBAL	0	0	0	0
	GPS	190GPS	0	0	0	0
	IBT	190IBT	0	0	0	0
	JBE	190JBE	(29,520,562)	0	(1,053,159)	(30,573,721)
	JBG	190JBG	0	0	0	0
	NREG	190NREG	397,325,934	0	0	397,325,934
	SCHMDEXP	190SCHMDEXP	0	0	0	0
	SE	190SE	0	0	0	0
	SG	190SG	7,832,760	0	(7,832,760)	0
	SGCT	190SGCT	0	0	0	0
	SNP	190SNP	0	0	0	0
	SNPD	190SNPD	2,218,330	0	(2,218,330)	0
	SO	190SO	30,047,324	0	(30,047,324)	0
	SSGCH	190SSGCH	0	0	0	0
	TAXDEPR	190TAXDEPR	0	0	0	0
	TROJD	190TROJD	0	0	0	0
			<b>533,269,620</b>	<b>0</b>	<b>(129,405,592)</b>	<b>403,864,028</b>
281	CA	281CA	0	0	0	0
	FERC	281FERC	0	0	0	0
	IDU	281IDU	0	0	0	0
	OR	281OR	0	0	0	0
	OTHER	281OTHER	0	0	0	0
	UT	281UT	0	0	0	0
	WA	281WA	0	0	0	0
	WYP	281WYP	0	0	0	0
	WYU	281WYU	0	0	0	0
	<b>S</b>	<b>S</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	BADDEBT	281BADDEBT	0	0	0	0
	CIAC	281CIAC	0	0	0	0
	CN	281CN	0	0	0	0
	DITBAL	281DITBAL	0	0	0	0
	GPS	281GPS	0	0	0	0
	IBT	281IBT	0	0	0	0
	NREG	281NREG	0	0	0	0
	SCHMDEXP	281SCHMDEXP	0	0	0	0
	SE	281SE	0	0	0	0
	SG	281SG	(304,059,582)	0	0	(304,059,582)
	SGCT	281SGCT	0	0	0	0
SNP	281SNP	0	0	0	0	
SNPD	281SNPD	0	0	0	0	
SO	281SO	0	0	0	0	
SSGCH	281SSGCH	0	0	0	0	
TAXDEPR	281TAXDEPR	0	0	0	0	
TROJD	281TROJD	0	0	0	0	
		<b>(304,059,582)</b>	<b>0</b>	<b>0</b>	<b>(304,059,582)</b>	
282	CA	282CA	0	0	0	0
	FERC	282FERC	0	0	0	0
	IDU	282IDU	(473,513)	0	473,513	0
	OR	282OR	0	0	0	0
	OTHER	282OTHER	6,174,516	0	7,224,757	13,399,273
	UT	282UT	(3,425,271)	0	3,425,271	0
	WA	282WA	0	0	0	0
	WYP	282WYP	(812,494)	0	812,494	0
	WYU	282WYU	0	0	0	0
	<b>S</b>	<b>S</b>	<b>1,463,238</b>	<b>0</b>	<b>11,936,035</b>	<b>13,399,273</b>
	BADDEBT	282BADDEBT	0	0	0	0
	CAEE	282CAEE	251,955	0	(251,955)	0
	CAEW	282CAEW	0	0	0	0
CAGE	282CAGE	(2,324,067)	0	0	(2,324,067)	
CAGW	282CAGW	0	0	0	0	

Results of Operations - June 2017  
 Accumulated Deferred Income Tax Balance  
 Flow-through Adjustment

	Factor		Total Company			
			Unadjusted	Adi to Pro Forma	Flow-through	Reporting Period
282	CIAC	282CIAC	0	0	0	0
	CN	282CN	0	0	0	0
	DITBAL	282DITBAL	(4,177,199,390)	0	0	(4,177,199,390)
	GPS	282GPS	0	0	0	0
	IBT	282IBT	0	0	0	0
	JBE	282JBE	0	0	0	0
	JBG	282JBG	0	0	0	0
	NREG	282NREG	(313,202,905)	0	0	(313,202,905)
	SCHMDEXP	282SCHMDEXP	0	0	0	0
	SE	282SE	0	0	0	0
	SG	282SG	0	0	0	0
	SGCT	282SGCT	0	0	0	0
	SNP	282SNP	0	0	0	0
	SNPD	282SNPD	0	0	0	0
	SO	282SO	(1,380,364)	0	1,380,364	0
	SSGCH	282SSGCH	0	0	0	0
	TAXDEPR	282TAXDEPR	0	0	0	0
TROJD	282TROJD	0	0	0	0	
			<b>(4,492,391,533)</b>	<b>0</b>	<b>13,064,444</b>	<b>(4,479,327,089)</b>
283	CA	283CA	884,328	0	(884,328)	0
	FERC	283FERC	0	0	0	0
	IDU	283IDU	(2,427,133)	0	2,424,761	(2,372)
	OR	283OR	(262,681)	0	262,681	0
	OTHER	283OTHER	(28,060,369)	0	28,060,369	0
	UT	283UT	(6,495,016)	0	6,286,456	(208,560)
	WA	283WA	557,939	0	80,886	638,825
	WYP	283WYP	(4,762,709)	0	4,737,408	(25,301)
	WYU	283WYU	0	0	0	0
	<b>S</b>	<b>S</b>	<b>(40,565,641)</b>	<b>0</b>	<b>40,968,233</b>	<b>402,592</b>
	BADDEBT	283BADDEBT	0	0	0	0
	CAEE	283CAEE	(77,828,278)	0	77,828,278	0
	CAEW	283CAEW	0	0	0	0
	CAGE	283CAGE	(1,859,058)	0	1,859,058	0
	CAGW	283CAGW	(1,276,037)	0	1,276,037	0
	CIAC	283CIAC	0	0	0	0
	CN	283CN	0	0	0	0
	DITBAL	283DITBAL	0	0	0	0
	GPS	283GPS	(8,421,009)	0	8,421,009	0
	IBT	283IBT	0	0	0	0
	JBE	283JBE	(70,047)	0	70,047	0
	JBG	283JBG	0	0	0	0
	NREG	283NREG	(452,137,499)	0	0	(452,137,499)
	SCHMDEXP	283SCHMDEXP	0	0	0	0
	SE	283SE	0	0	0	0
	SG	283SG	(5,631)	0	5,631	0
	SGCT	283SGCT	0	0	0	0
	SNP	283SNP	(2,193,827)	0	2,193,827	0
	SNPD	283SNPD	0	0	0	0
	SO	283SO	(21,086,548)	0	21,086,548	0
	SSGCH	283SSGCH	0	0	0	0
	TAXDEPR	283TAXDEPR	0	0	0	0
	TROJD	283TROJD	0	0	0	0
			<b>(605,443,575)</b>	<b>153,708,668</b>	<b>(451,734,907)</b>	
			<b>(4,868,625,070)</b>	<b>0</b>	<b>37,367,520</b>	<b>(4,831,257,550)</b>
255	ITC84	255ITC84	0	0	0	0
	ITC85	255ITC85	0	0	0	0
	ITC86	255ITC86	0	0	0	0
	ITC88	255ITC88	(14,850)	0	0	(14,850)
	ITC89	255ITC89	(74,416)	0	0	(74,416)
	ITC90	255ITC90	(114,474)	0	0	(114,474)
	IDU	255IDU	(49,956)	0	0	(49,956)
	SG	255SG	(245,767)	0	0	(245,767)
NREG	255NREG	(17,841,221)	0	0	(17,841,221)	
			<b>(18,340,684)</b>	<b>0</b>	<b>0</b>	<b>(18,340,684)</b>

Less: NREG in 190, 281, 282, & 283 (368,014,470) 0 0 (368,014,470)  
 ADIT 190, 281, 282, & 283 without NREG (4,500,610,600) 0 37,367,520 (4,463,243,080)

Results of Operations - June 2017  
Deferred Income Tax Expense  
Flow-through Adjustment

Factor		Total Company			
		Unadjusted	Flow-through	Reporting Period	
Debits	CA	41010CA	(811,977)	811,977	0
	FERC	41010FERC	0	0	0
	IDU	41010IDU	195,622	(195,622)	0
	OR	41010OR	(594,756)	594,756	0
	OTHER	41010OTHER	(13,890,396)	13,890,396	0
	UT	41010UT	470,749	(470,749)	0
	WA	41010WA	0	0	0
	WYP	41010WYP	(812,650)	812,650	0
	WYU	41010WYU	363,193	(363,193)	0
	<b>S</b>	<b>S</b>	<b>(15,080,215)</b>	<b>15,080,215</b>	<b>0</b>
	BADDEBT	41010BADDEBT	0	0	0
	CAEE	41010CAEE	4,743,197	(4,743,197)	0
	CAGE	41010CAGE	93,890	264	94,154
	CAGW	41010CAGW	(59,706)	0	(59,706)
	CAEW	41010CAEW	0	0	0
	CIAC	41010CIAC	0	0	0
	CN	41010CN	0	0	0
	GPS	41010GPS	25,313,734	0	25,313,734
	IBT	41010IBT	0	0	0
	JBE	41010JBE	1,016,083	(1,395,706)	(379,623)
	JBG	41010JBG	0	0	0
	NREG	41010NREG	(7,482,680)	0	(7,482,680)
	SCHMDEXP	41010SCHMDEXP	0	0	0
	SE	41010SE	0	0	0
	SG	41010SG	50,933,290	(25,066)	50,908,224
	SGCT	41010SGCT	0	0	0
	SNP	41010SNP	16,294,022	0	16,294,022
	SNPD	41010SNPD	460,571	(460,571)	0
	SO	41010SO	18,048,742	(16,177,039)	1,871,703
	SSGCH	41010SSGCH	0	0	0
TAXDEPR	41010TAXDEPR	339,346,546	0	339,346,546	
TROJD	41010TROJD	0	0	0	
		<b>433,627,474</b>	<b>(7,721,100)</b>	<b>425,906,374</b>	
Credits	CA	41110CA	(147,654)	19,753	(127,901)
	FERC	41110FERC	(247,970)	0	(247,970)
	IDU	41110IDU	56,673	30,708	87,381
	OR	41110OR	2,979,140	(1,903,084)	1,076,056
	OTHER	41110OTHER	(31,678,368)	31,829,370	151,002
	UT	41110UT	4,492,339	72,036	4,564,375
	WA	41110WA	(2,353,874)	(89,011)	(2,442,885)
	WYP	41110WYP	815,680	104,751	920,431
	WYU	41110WYU	221,584	0	221,584
	<b>S</b>	<b>S</b>	<b>(25,862,450)</b>	<b>30,064,523</b>	<b>4,202,073</b>
	BADDEBT	41110BADDEBT	(783,823)	783,823	0
	CAEE	41110CAEE	(11,611,296)	11,611,296	0
	CAGE	41110CAGE	(973,007)	431,844	(541,163)
	CAGW	41110CAGW	(3,222)	65,159	61,937
	CAEW	41110CAEW	0	0	0
	CIAC	41110CIAC	(24,668,386)	0	(24,668,386)
	CN	41110CN	0	0	0
	GPS	41110GPS	50,901	(50,901)	0
	IBT	41110IBT	0	0	0
	JBE	41110JBE	(6,045,924)	(546,031)	(6,591,955)
	JBG	41110JBG	0	0	0
	NREG	41110NREG	13,637,981	0	13,637,981
	SCHMDEXP	41110SCHMDEXP	(293,629,957)	0	(293,629,957)
	SE	41110SE	0	0	0
	SG	41110SG	(287)	287	0
	SGCT	41110SGCT	0	0	0
	SNP	41110SNP	(5,554,828)	246,371	(5,308,457)
	SNPD	41110SNPD	(707,268)	0	(707,268)
	SO	41110SO	(10,616,878)	8,714,072	(1,902,806)
	SSGCH	41110SSGCH	0	0	0
TAXDEPR	41110TAXDEPR	0	0	0	
TROJD	41110TROJD	0	0	0	
		<b>(366,768,444)</b>	<b>51,320,443</b>	<b>(315,448,001)</b>	
		<b>66,859,030</b>	<b>43,599,343</b>	<b>110,458,373</b>	

Less: NREG	6,155,301	0	6,155,301
DITEXP without NREG	60,703,729	43,599,343	104,303,072

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Def Inc Tax Expense	41110	PRO	(473,391)	WA	Situs	(473,391)	7.7.1
ADIT Balance	190	PRO	261,713	WA	Situs	261,713	7.7.1
ADIT Balance	282	PRO	138,876	WA	Situs	138,876	7.7.2

**Description of Adjustment**

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

**PacifiCorp**  
**Results of Operations - June 2017**  
**Remove Deferred State Tax Expense & Balance**

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		6,087,991	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(5,151,739)
Def State Tax Rate in the Combined Deferred Tax Rate	2.951%		
Combined Deferred Tax Rate	37.951%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		7.775816%	7.775816%
Portion of Total Deferred Income Tax Expense related to State		473,391	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		<b>(473,391)</b>	<b>400,589</b>
		<b>Ref. 7.7</b>	<b>Ref. 7.7</b>

**PacifiCorp  
Results of Operations - June 2017  
Removal of State Deferrals for Non-PP&E  
End of Period Balances (Washington Allocated)**

Description	FERC Account	Dec-16 ADIT Bal	Def State Rate	Total Def Rate	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
PMI Book/Tax Differences	190	(6,977,697)			7.7758%	(542,572)	542,572	WA
SO2 Emission Allowance Sales	190	84			7.7758%	7	(7)	WA
WA Accelerated Depreciation	190	3,611,868			7.7758%	280,852	(280,852)	WA
Total Account 190		<u>(3,365,745)</u>				<u>(261,713)</u>	<u>261,713</u>	
							<b>Ref 7.7</b>	
PP&E Adjustment - SNP	282	(448,330)			7.7758%	(34,861)	34,861	WA
PP&E Adjustment - CIAC	282	5,150			7.7758%	400	(400)	WA
PP&E Adjustment - SG	282	896,630			7.7758%	69,720	(69,720)	WA
PP&E Adjustment - JBG	282	1,392			7.7758%	108	(108)	WA
PP&E Adjustment - SNPD	282	(51,868)			7.7758%	(4,033)	4,033	WA
PP&E Adjustment - SO	282	(60,918)			7.7758%	(4,737)	4,737	WA
Removal of Colstrip #3	282	916,359			7.7758%	71,254	(71,254)	WA
Idaho Power Asset Exchange - CAGW	282	(1,224,897)			7.7758%	(95,246)	95,246	WA
Idaho Power Asset Exchange - JBG	282	(429,400)			7.7758%	(33,389)	33,389	WA
Hydro Decommissioning	282	291,998			7.7758%	22,705	(22,705)	WA
Adjust Major Plant Balances - JBG	282	(172,024)			7.7758%	(13,376)	13,376	WA
Adjust Major Plant Balances - CAGW	282	(2,177,994)			7.7758%	(169,356)	169,356	WA
Adjust Major Plant Balances - WA	282	(1,156,788)			7.7758%	(89,950)	89,950	WA
Adjust Major Plant Balances - SO	282	(438,267)			7.7758%	(34,079)	34,079	WA
Removal of Bridger SCR	282	2,069,769			7.7758%	160,941	(160,941)	WA
Annualized Depreciation Adjustment - CAGW	282	(8,517)			7.7758%	(662)	662	WA
Annualized Depreciation Adjustment - CN	282	2,360			7.7758%	184	(184)	WA
Annualized Depreciation Adjustment - JBE	282	(1)			7.7758%	-	-	WA
Annualized Depreciation Adjustment - JBG	282	138,302			7.7758%	10,754	(10,754)	WA
Annualized Depreciation Adjustment - SG	282	6			7.7758%	-	-	WA
Annualized Depreciation Adjustment - SO	282	5,897			7.7758%	459	(459)	WA
Annualized Depreciation Adjustment - WA	282	55,147			7.7758%	4,288	(4,288)	WA
Total Account 282		<u>(1,785,994)</u>				<u>(138,876)</u>	<u>138,876</u>	
							<b>Ref 7.7</b>	
		<u>(5,151,739)</u>	2.951%	37.951%	7.7758%	<u>(400,589)</u>	<u>400,589</u>	
							<b>Ref 7.7.1</b>	



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	RES	157,778	WA	Situs	157,778	Below

**Calculation:**

Normalized Temperature and Effective Price Change	\$4,073,369
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u>157,778</u>

**Description of Adjustment**

This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
AFUDC - Equity	419	RES	377,663	SNP	6.2501%	23,604	

**Description of Adjustment**

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

Results of Operations - June 2017

AFUDC Equity for 12 Months Ended June 30, 2017

	<u>Ref.</u>	<b>Equity</b>
		<b>SAP Accts</b>
		<b>382000 &amp; 382060</b>
Jun-17 12 months Account 419	7.9.2	(27,658,146)
Jun-17 12 months AFUDC-Equity SCHMDT	7.9.3	(27,043,259)
Jun-17 12 months AFUDC-Intangible Basis - Equity	7.9.3	(237,224)
Total		(27,280,483)
<b>Adjustment to Account 419</b>		<b>377,663</b>
		<b>Ref 7.9</b>

## Results of Operations - June 2017

## SAP/FERC Accounts for AFUDC Equity

## Twelve Months Ended June 30, 2017

	SAP 382000 & Equity 419.1	SAP 382060 Equity 419.1	Subtotal Equity 419.1
Jul-16	(2,385,005)	45,787	(2,339,219)
Aug-16	(2,358,860)	23,187	(2,335,673)
Sep-16	(2,362,198)	59,724	(2,302,474)
Oct-16	(2,466,062)	31,484	(2,434,578)
Nov-16	(2,241,378)	39,670	(2,201,708)
Dec-16	(2,067,392)	22,230	(2,045,162)
Jan-17	(2,184,883)	6,262	(2,178,620)
Feb-17	(2,221,900)	25,822	(2,196,078)
Mar-17	(2,435,789)	88,095	(2,347,694)
Apr-17	(2,480,497)	13,838	(2,466,659)
May-17	(2,520,105)	72,955	(2,447,149)
Jun-17	(2,401,654)	38,524	(2,363,130)
<b>12 Months Ended June 30, 2017</b>	<b>(28,125,722)</b>	<b>467,577</b>	<b>(27,658,146)</b>

to Page 7.9.1

PacifiCorp  
 Results of Operations - June 2017  
 AFUDC - Equity  
 Backup for PowerTax AFUDC

Book-Tax Differences		#	Q1-17 Schedule M	Q2-17 Schedule M	Q3-16 Schedule M	Q4-16 Schedule M	12ME June 2017 Schedule M	Total Company Schedule M
Description	SAP							
AFUDC Equity	287605	105.141b	(6,700,407)	(7,252,629)	(6,604,172)	(6,486,051)	(27,043,259)	(27,043,259)
Basis Intangible Difference - Equity	287704	105.143	(34,743)	(38,089)	(80,840)	(83,552)	(237,224)	(237,224)

Page 7.5.1

Page 7.5.1

(27,280,483)



	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	221,046	-	221,046	-	-	-
19 Total O&M Expenses	221,046	-	221,046	-	-	-
20 Depreciation	70,792	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,744,692)	-	(67,776)	-	(3,638,314)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	4,017,273	-	72,200	-	3,945,073	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	19,258	-	-	-	-	-
28 Total Operating Expenses:	583,677	-	225,470	-	306,760	-
29						
30 Operating Rev For Return:	(583,677)	-	(225,470)	-	(306,760)	-
31						
32 Rate Base:						
33 Electric Plant In Service	85,250,922	75,985,527	-	-	21,819,482	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(2,582,830)	482,749	-	-	-	(3,065,578)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(2,076,090)	-	-	-	(1,849,810)	(226,280)
39 Fuel Stock	(6,111,610)	-	-	-	(6,111,610)	-
40 Material & Supplies	(7,964,294)	-	-	-	(7,964,294)	-
41 Working Capital	21,547,388	-	-	-	(2,621,002)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	88,063,486	76,468,276	-	-	21,819,482	(3,291,858)
45						
46 Deductions:						
47 Accum Prov For Deprec	(60,943,845)	(55,691,455)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(4,168,426)	-	(638,825)	-	(3,945,073)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,345,835)	-	-	(2,345,835)	-	-
52 Customer Service Deposits	(3,143,499)	-	-	-	-	-
53 Miscellaneous Deductions	553,304	-	-	-	-	553,304
54						
55 Total Deductions:	(70,048,301)	(55,691,455)	(638,825)	(2,345,835)	(3,945,073)	553,304
56						
57 Total Rate Base:	18,015,185	20,776,820	(638,825)	(2,345,835)	17,874,408	(2,738,555)
58						
59						
60 Estimated ROE impact	-0.478%	-0.388%	-0.043%	0.045%	-0.409%	0.363%
61 Estimated Price Change	3,059,992	2,444,253	288,204	(275,972)	2,597,163	(2,181,896)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(311,096)	-	(221,046)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,377,989)	-	(1,918,509)	-	540,520	-
71 Schedule "M" Deductions	9,010,036	-	(1,945,910)	-	10,935,702	-
72 Income Before Tax	(10,699,121)	-	(193,645)	-	(10,395,182)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(10,699,121)	-	(193,645)	-	(10,395,182)	-
77						
78 Federal Income Taxes	(3,744,692)	-	(67,776)	-	(3,638,314)	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Customer Service Deposits	8.8 Investor Supplied Working Capital	8.9 Removal of Bridger SCR	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(6,740)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	19,258	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	12,518	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(12,518)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(304,950)	-	-	(51,161,039)	16,181,308	(5,019,311)	3,767,489
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	24,168,390	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(304,950)	-	24,168,390	(51,161,039)	16,181,308	(5,019,311)	3,767,489
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	1,471,019	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,069,769	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(3,143,499)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(3,143,499)	-	3,540,789	-	-	-
56							
57 Total Rate Base:	(304,950)	(3,143,499)	24,168,390	(47,620,250)	16,181,308	(5,019,311)	3,767,489
58							
59							
60 Estimated ROE impact	0.011%	0.057%	-0.450%	0.967%	-0.304%	0.097%	-0.072%
61 Estimated Price Change	(68,500)	(349,639)	2,843,248	(5,602,202)	1,903,622	(590,488)	443,220
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(19,258)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(19,258)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(19,258)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(6,740)	-	-	-	-	-



	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	91,036	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(31,863)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	59,174	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(59,174)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,112,466	(377,753)	737,094	8,324,847	14,185,763	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,112,466	(377,753)	737,094	8,324,847	14,185,763	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,723,409)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,654,296)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,377,706)	-	-
56							
57 Total Rate Base:	1,112,466	(377,753)	737,094	8,324,847	5,808,057	-	-
58							
59							
60 Estimated ROE impact	-0.021%	0.007%	-0.014%	-0.158%	-0.125%	0.000%	0.000%
61 Estimated Price Change	130,874	(44,440)	86,714	979,362	778,640	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(91,036)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(91,036)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(91,036)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(31,863)	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	221,046	-	221,046	-	-	-
19 Total O&M Expenses	221,046	-	221,046	-	-	-
20 Depreciation	70,792	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(106,379)	-	(67,776)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	72,200	-	72,200	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	19,258	-	-	-	-	-
28 Total Operating Expenses:	276,918	-	225,470	-	-	-
29						
30 Operating Rev For Return:	(276,918)	-	(225,470)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	60,640,260	73,194,347	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(2,895,389)	170,189	-	-	-	(3,065,578)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(2,076,090)	-	-	-	(1,849,810)	(226,280)
39 Fuel Stock	(6,111,610)	-	-	-	(6,111,610)	-
40 Material & Supplies	(7,964,294)	-	-	-	(7,964,294)	-
41 Working Capital	21,547,388	-	-	-	(2,621,002)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	63,140,265	73,364,536	-	-	(18,546,716)	(3,291,858)
45						
46 Deductions:						
47 Accum Prov For Deprec	(55,904,758)	(50,652,368)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(223,352)	-	(638,825)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,345,835)	-	-	(2,345,835)	-	-
52 Customer Service Deposits	(3,143,499)	-	-	-	-	-
53 Miscellaneous Deductions	553,304	-	-	-	-	553,304
54						
55 Total Deductions:	(61,064,140)	(50,652,368)	(638,825)	(2,345,835)	-	553,304
56						
57 Total Rate Base:	2,076,125	22,712,168	(638,825)	(2,345,835)	(18,546,716)	(2,738,555)
58						
59						
60 Estimated ROE impact	-0.107%	-0.423%	-0.043%	0.045%	0.000%	0.363%
61 Estimated Price Change	690,509	2,671,934	288,204	(275,972)	-	(2,181,896)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(311,096)	-	(221,046)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(1,918,509)	-	(1,918,509)	-	-	-
71 Schedule "M" Deductions	(1,925,666)	-	(1,945,910)	-	-	-
72 Income Before Tax	(303,939)	-	(193,645)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(303,939)	-	(193,645)	-	-	-
77						
78 Federal Income Taxes	(106,379)	-	(67,776)	-	-	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Customer Service Deposits	8.8 Investor Supplied Working Capital	8.9 Removal of Bridger SCR	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(6,740)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	19,258	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	12,518	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(12,518)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(304,950)	-	-	(51,161,039)	16,181,308	(5,019,311)	3,767,489
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	24,168,390	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(304,950)	-	24,168,390	(51,161,039)	16,181,308	(5,019,311)	3,767,489
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	1,471,019	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,069,769	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(3,143,499)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(3,143,499)	-	3,540,789	-	-	-
56							
57 Total Rate Base:	(304,950)	(3,143,499)	24,168,390	(47,620,250)	16,181,308	(5,019,311)	3,767,489
58							
59							
60 Estimated ROE impact	0.011%	0.057%	-0.450%	0.967%	-0.304%	0.097%	-0.072%
61 Estimated Price Change	(68,500)	(349,639)	2,843,248	(5,602,202)	1,903,622	(590,488)	443,220
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(19,258)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(19,258)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(19,258)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(6,740)	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	91,036	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(31,863)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	59,174	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(59,174)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,112,466	(377,753)	737,094	8,324,847	14,185,763	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,112,466	(377,753)	737,094	8,324,847	14,185,763	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,723,409)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,654,296)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,377,706)	-	-
56							
57 Total Rate Base:	1,112,466	(377,753)	737,094	8,324,847	5,808,057	-	-
58							
59							
60 Estimated ROE impact	-0.021%	0.007%	-0.014%	-0.158%	-0.125%	0.000%	0.000%
61 Estimated Price Change	130,874	(44,440)	86,714	979,362	778,640	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(91,036)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(91,036)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(91,036)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(31,863)	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,638,314)	-	-	(3,638,314)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	3,945,073	-	-	3,945,073	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	306,760	-	-	306,760	-	-
29						
30 Operating Rev For Return:	(306,760)	-	-	(306,760)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	24,610,662	2,791,180	-	21,819,482	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	312,559	312,559	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	24,923,221	3,103,740	-	21,819,482	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(5,039,087)	(5,039,087)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(3,945,073)	-	-	(3,945,073)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(8,984,160)	(5,039,087)	-	(3,945,073)	-	-
56						
57 Total Rate Base:	15,939,061	(1,935,347)	-	17,874,408	-	-
58						
59						
60 Estimated ROE impact	-0.362%	0.036%	0.000%	0.000%	-0.396%	0.000%
61 Estimated Price Change	2,369,482	(227,681)	-	-	2,597,163	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	540,520	-	-	540,520	-	-
71 Schedule "M" Deductions	10,935,702	-	-	10,935,702	-	-
72 Income Before Tax	(10,395,182)	-	-	(10,395,182)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(10,395,182)	-	-	(10,395,182)	-	-
77						
78 Federal Income Taxes	(3,638,314)	-	-	(3,638,314)	-	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Customer Service Deposits	8.8 Investor Supplied Working Capital	8.9 Removal of Bridger SCR	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Coal Mine	399	RES	323,673,738	JBE	22.823%	73,870,542	
Misc. Deferred Debits	186M	RES	726,149	JBE	22.823%	165,726	
Mining Plant Accumulated Depreciation	108MP	RES	(213,351,532)	JBE	22.823%	(48,692,221)	
<b>June 2017 AMA Balance</b>			<u>111,048,355</u>			<u>25,344,046</u>	8.1.1
<i>Adjustment to June 2017 YE Balance:</i>							
Coal Mine	399	RES	(2,962,841)	JBE	22.823%	(676,195)	
Misc. Deferred Debits	186M	RES	19,559	JBE	22.823%	4,464	
Mining Plant Accumulated Depreciation	108MP	RES	(8,588,649)	JBE	22.823%	(1,960,147)	
			<u>(11,531,931)</u>			<u>(2,631,879)</u>	8.1.1
<i>Adjustment to June 2018 YE Balance:</i>							
Coal Mine	399	PRO	12,229,933	JBE	22.823%	2,791,180	
Misc. Deferred Debits	186M	PRO	1,369,521	JBE	22.823%	312,559	
Mining Plant Accumulated Depreciation	108MP	PRO	(22,079,439)	JBE	22.823%	(5,039,087)	
			<u>(8,479,986)</u>			<u>(1,935,347)</u>	8.1.1
<b>June 2017 YE Balance:</b>							
Coal Mine			320,710,897				
Misc. Deferred Debits			745,708				
Mining Plant Accumulated Depreciation			(221,940,180)				
			<u>99,516,425</u>				8.1.1
<b>June 2018 YE Balance:</b>							
Coal Mine			332,940,830				
Misc. Deferred Debits			2,115,228				
Mining Plant Accumulated Depreciation			(244,019,619)				
			<u>91,036,439</u>				8.1.1

**Description of Adjustment**

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. Using end-of-period rate base per Order 12 of Docket No. UE-152253.



PacifiCorp  
Results of Operations - June 2017  
Bridger Mine Rate Base  
(000's)

Description	FERC Account	Bridger Total													
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		
		Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	AMA Balance
Structure, Equipment, Mine Dev.	399	503,475	499,889	501,396	479,337	481,492	481,582	481,815	482,917	483,374	480,570	480,608	480,878	481,066	485,511
Materials & Supplies	154	18,881	19,615	18,976	18,310	18,673	18,715	18,817	18,150	18,465	18,285	18,137	18,571	18,284	12,405
Coal Inventory	151	77,201	79,379	71,306	65,571	64,146	63,490	57,972	50,974	51,109	51,356	53,426	59,264	59,582	40,910
Deferred Long Wall Costs	186M	1,058	1,079	1,641	708	661	890	2,263	1,706	1,206	607	349	875	1,119	1,089
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(315,654)	(313,744)	(316,067)	(312,218)	(314,770)	(317,220)	(318,464)	(320,897)	(323,598)	(323,467)	(326,437)	(329,164)	(332,910)	(320,027)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		188,879	187,224	186,970	167,826	167,384	165,252	165,614	163,726	160,982	157,709	154,520	152,588	149,275	166,573
PacifiCorp Share (66.67%)		125,919	124,816	124,646	111,884	111,589	110,168	110,409	109,150	107,321	105,140	103,013	101,725	99,516	111,048

Ref 8.1

Description	FERC Account	Bridger Total													
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		
		Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	AMA Balance
Structure, Equipment, Mine Dev.	399	481,066	483,617	484,662	485,569	487,669	494,762	498,138	498,138	498,138	498,182	498,491	498,948	499,411	493,046
Materials & Supplies	154	18,284	18,944	18,944	18,944	18,944	18,944	18,944	18,944	18,944	18,944	18,944	18,944	18,944	12,611
Coal Inventory	151	59,582	59,861	63,859	66,024	59,617	54,608	46,360	50,889	56,952	55,807	57,481	60,997	63,579	38,557
Deferred Long Wall Costs	186M	1,119	2,931	2,452	2,009	1,548	1,140	775	285	737	2,757	3,903	3,443	3,173	2,010
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(332,910)	(336,605)	(340,411)	(344,184)	(345,902)	(347,662)	(349,502)	(353,243)	(356,730)	(358,898)	(361,099)	(363,706)	(366,029)	(350,617)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		149,275	149,942	146,704	143,394	143,314	148,240	149,411	145,180	142,146	142,051	141,296	138,686	136,555	144,440
PacifiCorp Share (66.67%)		99,516	99,962	97,802	95,596	95,543	98,826	99,608	96,787	94,764	94,701	94,197	92,457	91,036	96,293

Ref 8.1

June 2017 AMA Balance	111,048	Ref 8.1
June 2017 YE Balance	99,516	Ref 8.1
June 2018 YE Balance	91,036	Ref 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Booked Env. Cost Amort.	925	RES	(3,956,905)	SO	6.897%	(272,914)	8.2.1
Add back Remediation Projects Cost	925	RES	<u>7,161,798</u>	SO	6.897%	<u>493,960</u>	8.2.1
<b>Total</b>			<u>3,204,893</u>			<u>221,046</u>	
<b>Adjustment to Tax</b>							
Schedule M Adjustment	SCHMDT	RES	(28,213,241)	SO	6.897%	(1,945,910)	8.2.3
Schedule M Adjustment	SCHMAT	RES	(25,057,647)	SO	6.897%	(1,728,264)	8.2.3
Schedule M Adjustment	SCHMAT	RES	(190,245)	WA	Situs	(190,245)	8.2.3
Def Inc Tax Expense	41110	RES	72,200	WA	Situs	72,200	8.2.3
ADIT Balance	283	RES	(638,825)	WA	Situs	(638,825)	8.2.3

**Description of Adjustment**

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658, authorizing the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 were to be deferred and amortized over a 10-year period. The only project, per the 2005 order, that can be deferred has since been fully amortized, so no amortization amounts need to be added back into results. All deferred environmental remediation costs balances are excluded from regulatory rate base in unadjusted data. This restating adjustment removes the balances from FERC account 925 amortized amounts, and adds back into results actual environmental remediation project costs incurred in the 12 months period ended June 2017.

**PacifiCorp**  
**Washington Results of Operations – June 2017**  
**Environmental Remediation**

**Detail of Adjustment to Amortization Expense:**

Remove All Booked Environmental Amortization - GL 566700 & 566710	<b>(3,956,905)</b>	<b>Ref 8.2</b>
Add back remediation projects from GL 566700 & 566710	<b>7,161,798</b>	<b>Ref 8.2</b>
Adjustment to Acct 925	<b><u>3,204,893</u></b>	<b>Ref 8.2</b>

PacifiCorp  
Washington Results of Operations - June 2017  
Environmental Remediation

Internal Order	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	12 ME June-17
<b>Non-PERCO</b>													
<b>Total Environmental Expense</b>													
<b>Detail By Project:</b>													
Astoria Youngs Bay Cleanup	405762	3,279	20	51,480	496	941	7,050	5,211	1,068	470	99	-	69,653
Silver Bell Tailings Cost Increase	406192	3,120	39,313	16,554	8,505	92,251	729,053	15,398	8,840	12,759	44,362	-	1,087,124
**spill cleanup -- Pacific Power	406240	(4,341)	6,191	75,882	84,567	9,405	137,960	134,723	89,346	90,807	111,182	47,483	875,000
**spill cleanup -- Rocky Mountain	406241	53,523	111,858	28,712	32,687	40,763	26,463	26,982	18,538	18,156	171,046	13,810	604,984
Utah Metals East	406560	-	-	-	294	392	588	400	-	-	-	2,600	4,274
American Barrel	407502	1,629	-	8,367	517	328	164	7,702	6,418	83	1,515	461	35,261
Astoria/Unocal	407503	13,923	15,085	24,425	64,263	6,237	71,156	(85,505)	-	21,018	5,030	19,299	183,618
Big Fork Hydro Plant	407504	2,443	52	19,595	4,208	361	5,309	10,282	921	2,292	256	9,079	56,637
Bridger Coal Fuel Oil Spill	407505	3,250	170	(1,898)	4,227	482	21,041	10,758	6,443	4,234	2,654	2,615	73,064
Bridger FGD Pond 1 Closure	407506	51,794	10,964	(14,986)	17,403	3,680	(2,076)	2,048	2,141	(245)	1,215	11,377	79,801
Bridger Plant Oil Spills	407507	15,440	-	20,581	7,707	492	8,701	6,968	6,220	840	19,629	6,669	87,232
Cedar Steam Plant	407508	-	-	-	-	-	-	-	-	-	-	800	800
Dave Johnston Oil Spill	407509	4,292	5,159	25,601	5,686	-	5,974	16,608	7,272	-	4,714	10,730	86,034
Eugene MGP	407510	4,447	361	4,917	6,266	481	472	270	5,239	1,523	670	11,066	44,372
Everett MGP	407511	69	-	-	17	-	-	35	17	1,811	-	17	1,966
Hunter Fuel Oil Spills	407512	-	-	-	-	-	-	2,880	-	-	-	-	2,880
Huntington Ash Landfill	407513	246	11,061	1,693	4,540	178	11,369	-	1,353	1,328	1,244	2,203	46,661
Idaho Falls Pole Yard	407514	(14,422)	10,212	24,808	10,116	11,071	28,888	15,657	23,077	31,102	30,673	29,304	221,501
Jordan Plant Substation	407515	890	2,818	2,648	5,932	670	-	83	1,500	2,800	16,156	33,811	70,533
Little Mountain Gas Plant	407516	-	-	-	-	-	-	-	-	-	-	-	-
Montauge Ranch	407517	8,205	103	206	5,469	258	103	-	129	103	1,390	180	16,892
Naughton FGD Pond Closure	407518	492	3,484	1,892	3,247	410	1,404	581	332	249	545	2,788	16,167
Ogden MGP	407519	31,255	6,116	6,116	18,935	-	3,361	22,635	4,617	6,728	365	3,931	104,053
Olympia MGP	407520	361	-	-	129	-	-	52	26	542	-	26	1,134
Portland Harbor Source Control	407521	25,344	9,767	13,706	37,015	51,979	23,960	9,316	19,165	19,195	217,987	22,532	460,404
Powerdale Hydro Plant	407522	-	-	-	-	-	-	-	-	-	-	-	-
Tacoma A. S.L.	407523	(85)	692	89	1,437	278	678	1,310	360	568	277	1,038	7,430
Wyodak Fuel Oil Spill	407540	410	164	1,464	3,046	164	(184)	332	166	166	2,752	2,532	10,021
Cline Falls MGP	407720	-	-	-	-	-	-	-	-	-	-	-	-
Geneva Rock BLDG - Hunter Plant	407842	-	-	-	-	-	-	-	6,988	-	-	-	6,988
Alturas Service Center (CA)	408030	-	-	-	-	-	-	-	26	-	-	-	798
Pendleton Service Center (OR)	408031	-	-	-	-	103	-	670	-	-	-	-	-
Sunnyside Service Center (WA)	408032	-	-	-	-	-	-	-	-	-	-	-	-
Freepoint Substation	408303	-	18,295	2,023	337	-	79,881	-	-	-	-	-	100,536
Bors Property	408380	-	-	-	-	-	-	618	26	1,085	232	258	2,758
Carbon Ash Spill (UT)	408383	-	-	-	-	-	315,021	32,800	376,952	50,629	1,177,594	698,252	2,799,568
Naughton Oil Spills	408460	-	-	-	-	-	-	-	-	-	-	-	-
Ririe Substation	408542	-	-	-	-	-	-	-	-	-	-	3,652	3,652
<b>Total</b>	<b>205,562</b>	<b>245,850</b>	<b>313,875</b>	<b>327,132</b>	<b>220,933</b>	<b>1,476,336</b>	<b>239,304</b>	<b>587,177</b>	<b>268,243</b>	<b>1,806,471</b>	<b>1,043,766</b>	<b>427,149</b>	<b>7,161,798</b>

Ref 8.2.1

\*\* These two line items include a variety of small projects that are not tracked in the Company's accounting system by project.

**PacifiCorp**  
**Washington Results of Operations - June 2017**  
**Environmental Remediation**  
**Adjustment to Taxes**

Account	Secondary	Description	Unadjusted Jun-17	Book Amortization	Adjusted Amount	Incremental Adjustment	WCA Factor
4099300	415300	Hazardous Waste Clean-up Costs	28,213,241	-	-	(28,213,241)	SO Ref. 8.2
4098300	415301	Environmental Costs WA	190,245	-	-	(190,245)	WA Ref. 8.2
4098300	605301	Environmental Regulated	25,057,647	-	-	(25,057,647)	SO Ref. 8.2
			<u>2,965,349</u>			<u>(2,965,349)</u>	
41010	415300	Hazardous Waste Clean-up Costs	10,707,207	-	-	(10,707,207)	SO NOTE 1
41110	415301	Environmental Costs WA	(72,200)	-	-	72,200	WA Ref. 8.2
41110	605301	Environmental Regulated	(9,509,628)	-	-	9,509,628	SO NOTE 1
			<u>1,125,379</u>			<u>(1,125,379)</u>	
<b>AMA Balances:</b>							
283	287634	DTL 415.300 Environmental Clean-up Accru	(19,053,946)	-	-	19,053,946	SO NOTE 1
283	287591	DTL 415.301 Environmental Clean-up Accru	638,825	-	-	(638,825)	WA Ref. 8.2
190	287240	DTA 605.301 Environmental Regulated	9,746,955	-	-	(9,746,955)	SO NOTE 1

NOTE 1: The removal amounts for these items regarding the Def Inc Tax Exp and ADIT balances are removed through the WA Flow-through Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	RES	69,415	CA	Situs	-	8.3.1
Customer Advances	252	RES	(1,023,921)	OR	Situs	-	8.3.1
Customer Advances	252	RES	(268,555)	WA	Situs	(268,555)	8.3.1
Customer Advances	252	RES	(234,587)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(6,911,240)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(734,611)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(25,535,393)	SG	8.124%	(2,074,583)	8.3.1
Customer Advances	252	RES	(11,772)	CAGW	22.909%	(2,697)	8.3.1
Customer Advances	252	RES	34,997,552	CAGE	0.000%	-	8.3.1
			<u>346,889</u>			<u>(2,345,835)</u>	

**Description of Adjustment**

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

PacifiCorp  
 Results of Operations - June 2017  
 Customer Advances for Construction

AMA Basis:				
Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(164,355)	(94,940)	69,415	Page 8.3
252OR	(375,749)	(1,399,670)	(1,023,921)	Page 8.3
252WA	-	(268,555)	(268,555)	Page 8.3
252IDU	(1,083)	(235,670)	(234,587)	Page 8.3
252UT	240,114	(6,671,127)	(6,911,240)	Page 8.3
252WYP	419,746	(314,865)	(734,611)	Page 8.3
252WYU	-	-	-	Page 8.3
252SG	322,409	(25,212,984)	(25,535,393)	Page 8.3
252CAGW	11,772	-	(11,772)	Page 8.3
252CAGE	(34,656,024)	341,528	34,997,552	Page 8.3
<b>Total</b>	<b>(34,203,172)</b>	<b>(33,856,283)</b>	<b>346,889</b>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Production	312	PRO	10,790,563	JBG	22.909%	2,472,024	8.4.1
Hydro Production	332	PRO	9,433,265	CAGW	22.909%	2,161,079	8.4.1
Transmission	355	PRO	41,469,438	CAGW	22.909%	9,500,288	8.4.1
Distribution - Washington	364	PRO	5,988,145	WA	Situs	5,988,145	8.4.1
General Plant	397	PRO	1,760,675	SO	6.897%	121,436	8.4.1
Intangible Plant	303	PRO	22,857,403	SO	6.897%	1,576,510	8.4.1
			<u>92,299,489</u>			<u>21,819,482</u>	
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	PRO	300,905	JBG	22.909%	68,935	8.4.3
Schedule M Additions	SCHMAT	PRO	990,172	CAGW	22.909%	226,840	8.4.3
Schedule M Additions	SCHMAT	PRO	166,310	WA	Situs	166,310	8.4.3
Schedule M Additions	SCHMAT	PRO	1,137,213	SO	6.897%	78,435	8.4.3
			<u>2,594,600</u>			<u>540,520</u>	
Schedule M Deductions	SCHMDT	PRO	2,279,507	JBG	22.909%	522,215	8.4.3
Schedule M Deductions	SCHMDT	PRO	26,041,165	CAGW	22.909%	5,965,804	8.4.3
Schedule M Deductions	SCHMDT	PRO	3,214,423	WA	Situs	3,214,423	8.4.3
Schedule M Deductions	SCHMDT	PRO	17,880,704	SO	6.897%	1,233,259	8.4.3
			<u>49,415,799</u>			<u>10,935,702</u>	
Deferred Tax Expense	41010	PRO	750,899	JBG	22.909%	172,024	8.4.3
Deferred Tax Expense	41010	PRO	9,507,101	CAGW	22.909%	2,177,994	8.4.3
Deferred Tax Expense	41010	PRO	1,156,788	WA	Situs	1,156,788	8.4.3
Deferred Tax Expense	41010	PRO	6,354,318	SO	6.897%	438,267	8.4.3
			<u>17,769,106</u>			<u>3,945,073</u>	
Accum Def Inc Tax Bal	282	PRO	(750,899)	JBG	22.909%	(172,024)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(9,507,101)	CAGW	22.909%	(2,177,994)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(1,156,788)	WA	Situs	(1,156,788)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(6,354,318)	SO	6.897%	(438,267)	8.4.3
			<u>(17,769,106)</u>			<u>(3,945,073)</u>	

**Description of Adjustment**

This adjustment places into rate base the major plant additions greater than \$2 million each for the 12 months ending June 2018. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.



**PacifiCorp**  
**Results of Operations - June 2017**  
**Major Plant Addition Summary**

<b>Description</b>	<b>Factor</b>	<b>Jul17 to Jun18 Plant Additions</b>	<b>Ref#</b>
<b>Steam Production Plant:</b>			
Various	JBG	10,790,563	
<b>Total Steam Plant</b>		<b>10,790,563</b>	8.4.2
<b>Hydro Production Plant:</b>			
Various	CAGW	9,433,265	
<b>Total Hydro Plant</b>		<b>9,433,265</b>	8.4.2
<b>Other Production Plant:</b>			
Various	CAGW	-	
<b>Total Other Plant</b>		<b>-</b>	8.4.2
<b>Transmission Plant:</b>			
Various	CAGW	41,469,438	
<b>Total Transmission Plant</b>		<b>41,469,438</b>	8.4.2
<b>Distribution Plant:</b>			
Washington	WA	5,988,145	
<b>Total Distribution Plant</b>		<b>5,988,145</b>	8.4.2
<b>General Plant:</b>			
Washington	WA	-	
General	SO	1,760,675	
General	CN	-	
General	CAGW	-	
<b>Total General Plant</b>		<b>1,760,675</b>	8.4.2
<b>Intangible Plant:</b>			
General	SO	22,857,403	
General	CN	-	
General	CAGW	-	
<b>Total Intangible Plant</b>		<b>22,857,403</b>	8.4.2
<b>Total Electric Plant in Service</b>		<b>92,299,489</b>	
		<b>Ref 8.4</b>	

PacifiCorp  
 Results of Operations - June 2017  
 Major Plant Addition Detail - July 2017 - June 2018

Project Description	Account	Factor	In-Service Date	July 17 - June 18 Plant Additions
<b>Steam Production</b>				
Jim Bridger U1 APH Baskets 18	312	JBG	Jun-18	3,211,350
Jim Bridger U1 Replace Finishing Superheater 18	312	JBG	Jun-18	7,579,213
<b>Steam Production Total</b>				<b>10,790,563</b>
<b>Hydro Production</b>				
ILR 4.4.3 Release Ponds	332	CAGW	Dec-17	3,968,792
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	CAGW	Jun-18	5,464,473
<b>Hydro Production Total</b>				<b>9,433,265</b>
<b>General</b>				
Cybersecurity Framework Initiatives	397	SO	Various	1,760,675
<b>General Total</b>				<b>1,760,675</b>
<b>Transmission</b>				
NE Portland Transmission upgrade - New Trans Sub at O.I.	355	CAGW	Dec-17	2,478,128
Snow Goose 500-230kV New Substation	355	CAGW	Nov-17	32,527,000
Wallula - McNary 230 kV Line	355	CAGW	Various	6,464,310
<b>Transmission Total</b>				<b>41,469,438</b>
<b>Distribution</b>				
Gromore Substation - Construct new sub to offload Wiley and Orchard	364	WA	Nov-17	5,988,145
<b>Distribution Total</b>				<b>5,988,145</b>
<b>Intangible</b>				
Endur Upgrade	303	SO	Sep-17	2,750,507
Outbound Expanse Program	303	SO	Dec-17	4,433,172
Cybersecurity Framework Initiatives	303	SO	Dec-17	13,557,401
Foundation Layer- Big Data Analytics	303	SO	Jun-18	2,116,323
<b>IntangibleTotal</b>				<b>22,857,403</b>
				<b>92,299,489</b>
				<b>Ref. 8.4.1</b>

Description	Allocation Factor	FY 2017/2018 Plt Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Deferred Tax Expense	Year End 282 Accum Def Income Tax Balance
JB U1 June 2018	JBG	10,790,563	300,905	2,279,507	750,899	(750,899)
Hydro December 2017	CAGW	3,968,792	103,299	2,130,439	769,319	(769,319)
Hydro June 2018	CAGW	5,464,473	142,220	1,154,371	384,121	(384,121)
<b>Total Hydro Plant</b>		<b>9,433,265</b>	<b>245,519</b>	<b>3,284,810</b>	<b>1,153,440</b>	<b>(1,153,440)</b>
Transmission November 2017	CAGW	32,527,000	584,080	17,849,193	6,552,283	(6,552,283)
Transmission December 2017	CAGW	8,942,438	160,573	4,907,162	1,801,378	(1,801,378)
<b>Total Transmission</b>		<b>41,469,438</b>	<b>744,653</b>	<b>22,756,355</b>	<b>8,353,661</b>	<b>(8,353,661)</b>
Distribution WA November 2017	WA	5,988,145	166,310	3,214,423	1,156,788	(1,156,788)
General September 2017	SO	1,760,675	93,379	1,113,934	387,309	(387,309)
Intangible September 2017	SO	2,750,507	125,610	2,139,278	764,207	(764,207)
Intangible December 2017	SO	17,990,573	821,576	13,992,616	4,998,539	(4,998,539)
Intangible June 2018	SO	2,116,323	96,648	634,876	204,263	(204,263)
<b>Total Intangible</b>		<b>22,857,403</b>	<b>1,043,834</b>	<b>16,766,770</b>	<b>5,967,009</b>	<b>(5,967,009)</b>
<b>Total Property in service</b>		<b>92,299,489</b>	<b>2,594,600</b>	<b>49,415,799</b>	<b>17,769,106</b>	<b>(17,769,106)</b>
				<b>Ref 8.4</b>	<b>Ref 8.4</b>	<b>Ref 8.4</b>
Total by Allocation Factor:						
JBG		10,790,563	300,905	2,279,507	750,899	(750,899)
CAGW		50,902,703	990,172	26,041,165	9,507,101	(9,507,101)
WA		5,988,145	166,310	3,214,423	1,156,788	(1,156,788)
SO		24,618,078	1,137,213	17,880,704	6,354,318	(6,354,318)
<b>Total by Allocation Factor</b>		<b>92,299,489</b>	<b>2,594,600</b>	<b>49,415,799</b>	<b>17,769,106</b>	<b>(17,769,106)</b>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
<b>Current Assets:</b>							
Other A/R	OWC143	RES	(44,673,654)	SO	6.897%	(3,081,209)	
Accounts Payable	OWC232	RES	6,672,427	SO	6.897%	460,207	
Accounts Payable	OWC232	RES	2,812,288	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Msc. Df. Crd.	OWC2533	RES	-	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC2533	RES	6,073,168	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(29,115,770)</u>			<u>(2,621,002)</u>	8.5.2
<b>Fuel Stock:</b>							
Fuel Stock	151	RES	(192,606,831)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,730,457)	CAEW	22.823%	(394,934)	
Fuel Stock	151	RES	(25,048,387)	JBE	22.823%	(5,716,676)	
			<u>(219,385,675)</u>			<u>(6,111,610)</u>	8.5.2
<b>Materials &amp; Supplies</b>							
Materials & Supplies	154	RES	(117,781,897)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,926,278)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,286,502)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(5,231,533)	JBG	22.909%	(1,198,499)	
Materials & Supplies	154	RES	(32,467,525)	OR	Situs	-	
Materials & Supplies	154	RES	(43,742,212)	UT	Situs	-	
Materials & Supplies	154	RES	(7,704,187)	CAGW	22.909%	(1,764,962)	
Materials & Supplies	154	RES	(1,338,244)	CA	Situs	-	
Materials & Supplies	154	RES	(5,088,111)	WA	Situs	(5,088,111)	
Materials & Supplies	154	RES	(5,277,219)	ID	Situs	-	
Materials & Supplies	154	RES	2,002,582	SNPD	6.559%	131,349	
Materials & Supplies	154	RES	(85,615)	SO	6.897%	(5,905)	
Materials & Supplies	154	RES	-	SNPPS	4.863%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(469,774)	SG	8.124%	(38,166)	
			<u>(229,396,515)</u>			<u>(7,964,294)</u>	8.5.2
<b>Prepayments:</b>							
Prepaid Insurance	165	RES	(4,675,026)	SO	6.897%	(322,444)	
Prepaid Taxes	165	RES	(4,796,686)	GPS	6.897%	(330,835)	
Prepaid Taxes	165	RES	(751,861)	SO	6.897%	(51,857)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(14,994,584)	SO	6.897%	(1,034,199)	
Prepayments - Other	165	RES	(1,334,910)	SG	8.124%	(108,453)	
Prepayments - Other	165	RES	(29,333)	GPS	6.897%	(2,023)	
Prepayments - Other	165	RES	(3,422,639)	UT	Situs	-	
Prepayments - Other	165	RES	(208,853)	ID	Situs	-	
Prepayments - Other	165	RES	(2,128,765)	OR	Situs	-	
Prepayments - Other	165	RES	(131,535)	WY-ALL	Situs	-	
			<u>(32,474,192)</u>			<u>(1,849,810)</u>	

**Description of Adjustment**

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<b>Prepayments (cont.):</b>							
Prepayments - Other	165	RES	(1,117,285)	CAGE	0.000%	-	
Prepayments - Other	165	RES	8,289	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.823%	(925)	
Prepayments - Other	165	RES	(983,688)	CAGW	22.909%	(225,354)	
			<u>(2,096,739)</u>			<u>(226,280)</u>	8.5.2
<b>Miscellaneous Deferred Debits:</b>							
Miscellaneous Deferred Debits	186M	RES	(14,226,856)	SG	8.124%	(1,155,838)	
Miscellaneous Deferred Debits	186M	RES	(263,672)	SO	6.897%	(18,186)	
Miscellaneous Deferred Debits	186M	RES	(2,489,620)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(8,996,619)	CAGW	22.909%	(2,061,047)	
Miscellaneous Deferred Debits	186M	RES	(27,703,994)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(1,220)	JBE	22.823%	(278)	
			<u>(53,681,982)</u>			<u>(3,235,350)</u>	8.5.3
<b>Miscellaneous Rate Base:</b>							
Miscellaneous Rate Base	182M	RES	1,642,029	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	2,461,475	SO	6.897%	169,772	
Miscellaneous Rate Base	182M	RES	(207,103,066)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(4,113,935)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(5,768,143)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	3,498,383	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.721%	-	
Miscellaneous Rate Base	182M	RES	(8,549,078)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(12,881,511)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	2,957,541	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(0)	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	(1,762,968)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	(9,157)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	-	CAGE	0.000%	-	
			<u>(229,628,430)</u>			<u>169,772</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.34
<b>Miscellaneous Rate Base Debits:</b>							
Injuries and Damages Provisions	2282	RES	5,218,665	SO	6.897%	359,939	
Pension and Benefits Provisions	2283	RES	2,803,541	SO	6.897%	193,364	
			<u>8,022,206</u>			<u>553,304</u>	2.36

**Description of Adjustment**

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2017.

Pacifcorp  
Washington Results of Operations - June 2017  
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			June2017 AMA Balance	
<b>Current Assets:</b>				
Other A/R	143	SO	44,673,654	
Accounts Payable	232	SO	(6,672,427)	
Accounts Payable	232	CAEE	(2,812,288)	
Accounts Payable	232	CAGE	-	
Accounts Payable	232	OR	-	
Other Msc. Df. Crd.	2533	CAEE	-	
Asset Retir. Oblig.	230	CAEE	-	
Other Deferred Credit	2533	CAGE	(6,073,168)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
<b>Total Current Assets</b>			<b>29,115,770</b>	<b>Ref. 8.5</b>
<b>Materials and Supplies</b>				
Fuel Stock	151	CAEE	192,606,831	
Fuel Stock	151	CAEW	1,730,457	
Fuel Stock	151	JBE	25,048,387	
			<b>219,385,675</b>	<b>Ref. 8.5</b>
Materials and Supplies	154	CAGE	117,781,897	
Materials and Supplies	154	WYP	10,926,278	
Materials and Supplies	154	WYU	1,286,502	
Materials and Supplies	154	JBG	5,231,533	
Materials and Supplies	154	OR	32,467,525	
Materials and Supplies	154	UT	43,742,212	
Materials and Supplies	154	CAGW	7,704,187	
Materials and Supplies	154	CA	1,338,244	
Materials and Supplies	154	WA	5,088,111	
Materials and Supplies	154	ID	5,277,219	
Materials and Supplies	154	SNPD	(2,002,582)	
Materials and Supplies	154	SO	85,615	
Materials and Supplies	154	SNPPS	-	
Materials and Supplies	154	CAEE	-	
Materials and Supplies	154	SG	469,774	
			<b>229,396,515</b>	<b>Ref. 8.5</b>
<b>Prepayments:</b>				
Prepaid Insurance	165	SO	4,675,026	
Prepaid Taxes	165	GPS	4,796,686	
Prepaid Taxes	165	SO	751,861	
Prepayments - Coal	165	CAEE	-	
Prepayments - Other	165	SO	14,994,584	
Prepayments - Other	165	SG	1,334,910	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,422,639	
Prepayments - Other	165	ID	208,853	
Prepayments - Other	165	OR	2,128,765	
Prepayments - Other	165	WYP	131,535	
Prepayments - Other	165	CAGE	1,117,285	
Prepayments - Other	165	CAEE	(8,289)	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	983,688	
<b>Total Prepayments</b>			<b>34,570,931</b>	<b>Ref. 8.5 - 8.5.1</b>

Pacificorp  
 Washington Results of Operations - June 2017  
 Miscellaneous Rate Base

Description	Account	Factor	Per Books	
			June2017 AMA Balance	Ref.
<b>Miscellaneous Deferred Debits:</b>				
Miscellaneous Deferred Debits	186M	SG	14,226,856	
Miscellaneous Deferred Debits	186M	SO	263,672	
Miscellaneous Deferred Debits	186M	CAEE	2,489,620	
Miscellaneous Deferred Debits	186M	CAGW	8,996,619	
Miscellaneous Deferred Debits	186M	CAGE	27,703,994	
Miscellaneous Deferred Debits	186M	JBE	1,220	
<b>Total Miscellaneous Deferred Debits</b>			<b>53,681,982</b>	<b>Ref. 8.5.1</b>
<b>Miscellaneous Rate Base:</b>				
Miscellaneous Rate Base	182M	CA	(1,642,029)	
Miscellaneous Rate Base	182M	SO	(2,461,475)	
Miscellaneous Rate Base	182M	CAEE	207,103,066	
Miscellaneous Rate Base	182M	CAGE	4,113,935	
Miscellaneous Rate Base	182M	ID	5,768,143	
Miscellaneous Rate Base	182M	OR	(3,498,383)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	8,549,078	
Miscellaneous Rate Base	182M	WYP	12,881,511	
Miscellaneous Rate Base	182M	WYU	(2,957,541)	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	ID	1,762,968	
Miscellaneous Rate Base	182W	WYP	9,157	
Miscellaneous Rate Base	182W	CAGE	-	
<b>Total Miscellaneous Rate Base</b>			<b>229,628,430</b>	<b>Ref. 8.5.1</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Depreciation	403GP	RES	(20,244)	WA	Situs	(20,244)	8.6.2
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDT	RES	20,244	WA	Situs	20,244	8.6.2
<b>Adjustment to Rate Base:</b>							
Remove Unamortized AMA Balance	312	RES	(304,950)	WA	Situs	(304,950)	8.6.2

**Description of Adjustment**

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.



Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Dec-15		(1,499)	(324,068)	(333,063)	(1,499)		(17,991)
Jan-16		(1,499)	(322,568)	(331,564)	(1,499)		(17,991)
Feb-16		(1,499)	(321,069)	(330,064)	(1,499)		(17,991)
Mar-16		(1,499)	(319,570)	(328,565)	(1,499)		(17,991)
Apr-16		(1,499)	(318,071)	(327,066)	(1,499)		(17,991)
May-16		(1,499)	(316,571)	(325,567)	(1,499)		(17,991)
Jun-16		(1,499)	(315,072)	(324,068)	(1,499)		(17,991)
Jul-16	1.7100%	(1,687)	(313,385)	(322,560)	(1,687)		(18,178)
Aug-16		(1,687)	(311,698)	(321,038)	(1,687)		(18,366)
Sep-16		(1,687)	(310,011)	(319,499)	(1,687)		(18,554)
Oct-16		(1,687)	(308,324)	(317,945)	(1,687)		(18,742)
Nov-16		(1,687)	(306,637)	(316,376)	(1,687)		(18,929)
Dec-16		(1,687)	(304,950)	(314,791)	(1,687)		(19,117)
Jan-17		(1,687)	(303,263)	(313,190)	(1,687)		(19,305)
Feb-17		(1,687)	(301,576)	(311,573)	(1,687)		(19,493)
Mar-17		(1,687)	(299,889)	(309,941)	(1,687)		(19,681)
Apr-17		(1,687)	(298,202)	(308,293)	(1,687)		(19,868)
May-17		(1,687)	(296,515)	(306,629)	(1,687)		(20,056)
<b>Jun-17</b>		<b>(1,687)</b>	<b>(294,828)</b>	<b>(304,950)</b>	<b>(1,687)</b>	<b>8.6</b>	<b>(20,244)</b>
Jul-17		(1,687)	(293,141)	(303,263)	(1,687)		(20,244)
Aug-17		(1,687)	(291,454)	(301,576)	(1,687)		(20,244)
Sep-17		(1,687)	(289,767)	(299,889)	(1,687)		(20,244)
Oct-17		(1,687)	(288,080)	(298,202)	(1,687)		(20,244)
Nov-17		(1,687)	(286,393)	(296,515)	(1,687)		(20,244)
Dec-17		(1,687)	(284,706)	(294,828)	(1,687)		(20,244)
Jan-18		(1,687)	(283,019)	(293,141)	(1,687)		(20,244)
Feb-18		(1,687)	(281,332)	(291,454)	(1,687)		(20,244)
Mar-18		(1,687)	(279,645)	(289,767)	(1,687)		(20,244)
Apr-18		(1,687)	(277,958)	(288,080)	(1,687)		(20,244)
May-18		(1,687)	(276,271)	(286,393)	(1,687)		(20,244)
Jun-18		(1,687)	(274,584)	(284,706)	(1,687)		(20,244)
Jul-18		(1,687)	(272,897)	(283,019)	(1,687)		(20,244)
Aug-18		(1,687)	(271,210)	(281,332)	(1,687)		(20,244)
Sep-18		(1,687)	(269,523)	(279,645)	(1,687)		(20,244)
Oct-18		(1,687)	(267,836)	(277,958)	(1,687)		(20,244)
Nov-18		(1,687)	(266,149)	(276,271)	(1,687)		(20,244)
Dec-18		(1,687)	(264,462)	(274,584)	(1,687)		(20,244)
Jan-19		(1,687)	(262,775)	(272,897)	(1,687)		(20,244)
Feb-19		(1,687)	(261,088)	(271,210)	(1,687)		(20,244)
Mar-19		(1,687)	(259,401)	(269,523)	(1,687)		(20,244)
Apr-19		(1,687)	(257,714)	(267,836)	(1,687)		(20,244)
May-19		(1,687)	(256,027)	(266,149)	(1,687)		(20,244)
Jun-19		(1,687)	(254,340)	(264,462)	(1,687)		(20,244)
Jul-19		(1,687)	(252,653)	(262,775)	(1,687)		(20,244)
Aug-19		(1,687)	(250,966)	(261,088)	(1,687)		(20,244)
Sep-19		(1,687)	(249,279)	(259,401)	(1,687)		(20,244)
Oct-19		(1,687)	(247,592)	(257,714)	(1,687)		(20,244)
Nov-19		(1,687)	(245,905)	(256,027)	(1,687)		(20,244)
Dec-19		(1,687)	(244,218)	(254,340)	(1,687)		(20,244)
Jan-20		(1,687)	(242,531)	(252,653)	(1,687)		(20,244)
Feb-20		(1,687)	(240,844)	(250,966)	(1,687)		(20,244)
Mar-20		(1,687)	(239,157)	(249,279)	(1,687)		(20,244)
Apr-20		(1,687)	(237,470)	(247,592)	(1,687)		(20,244)
May-20		(1,687)	(235,783)	(245,905)	(1,687)		(20,244)
Jun-20		(1,687)	(234,096)	(244,218)	(1,687)		(20,244)
Jul-20		(1,687)	(232,409)	(242,531)	(1,687)		(20,244)
Aug-20		(1,687)	(230,722)	(240,844)	(1,687)		(20,244)
Sep-20		(1,687)	(229,035)	(239,157)	(1,687)		(20,244)
Oct-20		(1,687)	(227,348)	(237,470)	(1,687)		(20,244)
Nov-20		(1,687)	(225,661)	(235,783)	(1,687)		(20,244)
Dec-20		(1,687)	(223,974)	(234,096)	(1,687)		(20,244)
Jan-21		(1,687)	(222,287)	(232,409)	(1,687)		(20,244)
Feb-21		(1,687)	(220,600)	(230,722)	(1,687)		(20,244)
Mar-21		(1,687)	(218,913)	(229,035)	(1,687)		(20,244)
Apr-21		(1,687)	(217,226)	(227,348)	(1,687)		(20,244)
May-21		(1,687)	(215,539)	(225,661)	(1,687)		(20,244)
Jun-21		(1,687)	(213,852)	(223,974)	(1,687)		(20,244)
Jul-21		(1,687)	(212,165)	(222,287)	(1,687)		(20,244)
Aug-21		(1,687)	(210,478)	(220,600)	(1,687)		(20,244)
Sep-21		(1,687)	(208,791)	(218,913)	(1,687)		(20,244)
Oct-21		(1,687)	(207,104)	(217,226)	(1,687)		(20,244)
Nov-21		(1,687)	(205,417)	(215,539)	(1,687)		(20,244)
Dec-21		(1,687)	(203,730)	(213,852)	(1,687)		(20,244)
Jan-22		(1,687)	(202,043)	(212,165)	(1,687)		(20,244)
Feb-22		(1,687)	(200,356)	(210,478)	(1,687)		(20,244)

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Mar-22		(1,687)	(198,669)	(208,791)	(1,687)		(20,244)
Apr-22		(1,687)	(196,982)	(207,104)	(1,687)		(20,244)
May-22		(1,687)	(195,295)	(205,417)	(1,687)		(20,244)
Jun-22		(1,687)	(193,608)	(203,730)	(1,687)		(20,244)
Jul-22		(1,687)	(191,921)	(202,043)	(1,687)		(20,244)
Aug-22		(1,687)	(190,234)	(200,356)	(1,687)		(20,244)
Sep-22		(1,687)	(188,547)	(198,669)	(1,687)		(20,244)
Oct-22		(1,687)	(186,860)	(196,982)	(1,687)		(20,244)
Nov-22		(1,687)	(185,173)	(195,295)	(1,687)		(20,244)
Dec-22		(1,687)	(183,486)	(193,608)	(1,687)		(20,244)
Jan-23		(1,687)	(181,799)	(191,921)	(1,687)		(20,244)
Feb-23		(1,687)	(180,112)	(190,234)	(1,687)		(20,244)
Mar-23		(1,687)	(178,425)	(188,547)	(1,687)		(20,244)
Apr-23		(1,687)	(176,738)	(186,860)	(1,687)		(20,244)
May-23		(1,687)	(175,051)	(185,173)	(1,687)		(20,244)
Jun-23		(1,687)	(173,364)	(183,486)	(1,687)		(20,244)
Jul-23		(1,687)	(171,677)	(181,799)	(1,687)		(20,244)
Aug-23		(1,687)	(169,990)	(180,112)	(1,687)		(20,244)
Sep-23		(1,687)	(168,303)	(178,425)	(1,687)		(20,244)
Oct-23		(1,687)	(166,616)	(176,738)	(1,687)		(20,244)
Nov-23		(1,687)	(164,929)	(175,051)	(1,687)		(20,244)
Dec-23		(1,687)	(163,242)	(173,364)	(1,687)		(20,244)
Jan-24		(1,687)	(161,555)	(171,677)	(1,687)		(20,244)
Feb-24		(1,687)	(159,868)	(169,990)	(1,687)		(20,244)
Mar-24		(1,687)	(158,181)	(168,303)	(1,687)		(20,244)
Apr-24		(1,687)	(156,494)	(166,616)	(1,687)		(20,244)
May-24		(1,687)	(154,807)	(164,929)	(1,687)		(20,244)
Jun-24		(1,687)	(153,120)	(163,242)	(1,687)		(20,244)
Jul-24		(1,687)	(151,433)	(161,555)	(1,687)		(20,244)
Aug-24		(1,687)	(149,746)	(159,868)	(1,687)		(20,244)
Sep-24		(1,687)	(148,059)	(158,181)	(1,687)		(20,244)
Oct-24		(1,687)	(146,372)	(156,494)	(1,687)		(20,244)
Nov-24		(1,687)	(144,685)	(154,807)	(1,687)		(20,244)
Dec-24		(1,687)	(142,998)	(153,120)	(1,687)		(20,244)
Jan-25		(1,687)	(141,311)	(151,433)	(1,687)		(20,244)
Feb-25		(1,687)	(139,624)	(149,746)	(1,687)		(20,244)
Mar-25		(1,687)	(137,937)	(148,059)	(1,687)		(20,244)
Apr-25		(1,687)	(136,250)	(146,372)	(1,687)		(20,244)
May-25		(1,687)	(134,563)	(144,685)	(1,687)		(20,244)
Jun-25		(1,687)	(132,876)	(142,998)	(1,687)		(20,244)
Jul-25		(1,687)	(131,189)	(141,311)	(1,687)		(20,244)
Aug-25		(1,687)	(129,502)	(139,624)	(1,687)		(20,244)
Sep-25		(1,687)	(127,815)	(137,937)	(1,687)		(20,244)
Oct-25		(1,687)	(126,128)	(136,250)	(1,687)		(20,244)
Nov-25		(1,687)	(124,441)	(134,563)	(1,687)		(20,244)
Dec-25		(1,687)	(122,754)	(132,876)	(1,687)		(20,244)
Jan-26		(1,687)	(121,067)	(131,189)	(1,687)		(20,244)
Feb-26		(1,687)	(119,380)	(129,502)	(1,687)		(20,244)

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Mar-26		(1,687)	(117,693)	(127,815)	(1,687)		(20,244)
Apr-26		(1,687)	(116,006)	(126,128)	(1,687)		(20,244)
May-26		(1,687)	(114,319)	(124,441)	(1,687)		(20,244)
Jun-26		(1,687)	(112,632)	(122,754)	(1,687)		(20,244)
Jul-26		(1,687)	(110,945)	(121,067)	(1,687)		(20,244)
Aug-26		(1,687)	(109,258)	(119,380)	(1,687)		(20,244)
Sep-26		(1,687)	(107,571)	(117,693)	(1,687)		(20,244)
Oct-26		(1,687)	(105,884)	(116,006)	(1,687)		(20,244)
Nov-26		(1,687)	(104,197)	(114,319)	(1,687)		(20,244)
Dec-26		(1,687)	(102,510)	(112,632)	(1,687)		(20,244)
Jan-27		(1,687)	(100,823)	(110,945)	(1,687)		(20,244)
Feb-27		(1,687)	(99,136)	(109,258)	(1,687)		(20,244)
Mar-27		(1,687)	(97,449)	(107,571)	(1,687)		(20,244)
Apr-27		(1,687)	(95,762)	(105,884)	(1,687)		(20,244)
May-27		(1,687)	(94,075)	(104,197)	(1,687)		(20,244)
Jun-27		(1,687)	(92,388)	(102,510)	(1,687)		(20,244)
Jul-27		(1,687)	(90,701)	(100,823)	(1,687)		(20,244)
Aug-27		(1,687)	(89,014)	(99,136)	(1,687)		(20,244)
Sep-27		(1,687)	(87,327)	(97,449)	(1,687)		(20,244)
Oct-27		(1,687)	(85,640)	(95,762)	(1,687)		(20,244)
Nov-27		(1,687)	(83,953)	(94,075)	(1,687)		(20,244)
Dec-27		(1,687)	(82,266)	(92,388)	(1,687)		(20,244)
Jan-28		(1,687)	(80,579)	(90,701)	(1,687)		(20,244)
Feb-28		(1,687)	(78,892)	(89,014)	(1,687)		(20,244)
Mar-28		(1,687)	(77,205)	(87,327)	(1,687)		(20,244)
Apr-28		(1,687)	(75,518)	(85,640)	(1,687)		(20,244)
May-28		(1,687)	(73,831)	(83,953)	(1,687)		(20,244)
Jun-28		(1,687)	(72,144)	(82,266)	(1,687)		(20,244)
Jul-28		(1,687)	(70,457)	(80,579)	(1,687)		(20,244)
Aug-28		(1,687)	(68,770)	(78,892)	(1,687)		(20,244)
Sep-28		(1,687)	(67,083)	(77,205)	(1,687)		(20,244)
Oct-28		(1,687)	(65,396)	(75,518)	(1,687)		(20,244)
Nov-28		(1,687)	(63,709)	(73,831)	(1,687)		(20,244)
Dec-28		(1,687)	(62,022)	(72,144)	(1,687)		(20,244)
Jan-29		(1,687)	(60,335)	(70,457)	(1,687)		(20,244)
Feb-29		(1,687)	(58,648)	(68,770)	(1,687)		(20,244)
Mar-29		(1,687)	(56,961)	(67,083)	(1,687)		(20,244)
Apr-29		(1,687)	(55,274)	(65,396)	(1,687)		(20,244)
May-29		(1,687)	(53,587)	(63,709)	(1,687)		(20,244)
Jun-29		(1,687)	(51,900)	(62,022)	(1,687)		(20,244)
Jul-29		(1,687)	(50,213)	(60,335)	(1,687)		(20,244)
Aug-29		(1,687)	(48,526)	(58,648)	(1,687)		(20,244)
Sep-29		(1,687)	(46,839)	(56,961)	(1,687)		(20,244)
Oct-29		(1,687)	(45,152)	(55,274)	(1,687)		(20,244)
Nov-29		(1,687)	(43,465)	(53,587)	(1,687)		(20,244)
Dec-29		(1,687)	(41,778)	(51,900)	(1,687)		(20,244)
Jan-30		(1,687)	(40,091)	(50,213)	(1,687)		(20,244)

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Feb-30		(1,687)	(38,404)	(48,526)	(1,687)		(20,244)
Mar-30		(1,687)	(36,717)	(46,839)	(1,687)		(20,244)
Apr-30		(1,687)	(35,030)	(45,152)	(1,687)		(20,244)
May-30		(1,687)	(33,343)	(43,465)	(1,687)		(20,244)
Jun-30		(1,687)	(31,656)	(41,778)	(1,687)		(20,244)
Jul-30		(1,687)	(29,969)	(40,091)	(1,687)		(20,244)
Aug-30		(1,687)	(28,282)	(38,404)	(1,687)		(20,244)
Sep-30		(1,687)	(26,595)	(36,717)	(1,687)		(20,244)
Oct-30		(1,687)	(24,908)	(35,030)	(1,687)		(20,244)
Nov-30		(1,687)	(23,221)	(33,343)	(1,687)		(20,244)
Dec-30		(1,687)	(21,534)	(31,656)	(1,687)		(20,244)
Jan-31		(1,687)	(19,847)	(29,969)	(1,687)		(20,244)
Feb-31		(1,687)	(18,160)	(28,282)	(1,687)		(20,244)
Mar-31		(1,687)	(16,473)	(26,595)	(1,687)		(20,244)
Apr-31		(1,687)	(14,786)	(24,908)	(1,687)		(20,244)
May-31		(1,687)	(13,099)	(23,221)	(1,687)		(20,244)
Jun-31		(1,687)	(11,412)	(21,534)	(1,687)		(20,244)
Jul-31		(1,687)	(9,725)	(19,847)	(1,687)		(20,244)
Aug-31		(1,687)	(8,038)	(18,160)	(1,687)		(20,244)
Sep-31		(1,687)	(6,351)	(16,473)	(1,687)		(20,244)
Oct-31		(1,687)	(4,664)	(14,786)	(1,687)		(20,244)
Nov-31		(1,687)	(2,977)	(13,099)	(1,687)		(20,244)
Dec-31		(1,687)	(1,290)	(11,412)	(1,687)		(20,244)
Jan-32		(1,290)	(0)	(9,742)	(1,290)		(19,847)
Feb-32		-	(0)	(8,158)	-		(18,160)
Mar-32		-	(0)	(6,715)	-		(16,473)
Apr-32		-	(0)	(5,413)	-		(14,786)
May-32		-	(0)	(4,251)	-		(13,099)
Jun-32		-	(0)	(3,230)	-		(11,412)
Jul-32		-	(0)	(2,349)	-		(9,725)
Aug-32		-	(0)	(1,609)	-		(8,038)
Sep-32		-	(0)	(1,009)	-		(6,351)
Oct-32		-	(0)	(550)	-		(4,664)
Nov-32		-	(0)	(232)	-		(2,977)
Dec-32		-	(0)	(54)	-		(1,290)
Jan-33		-	(0)	(0)	-		-
Feb-33		-	(0)	(0)	-		-
Mar-33		-	(0)	(0)	-		-
Apr-33		-	(0)	(0)	-		-
May-33		-	(0)	(0)	-		-
Jun-33		-	(0)	(0)	-		-
Jul-33		-	(0)	(0)	-		-
Aug-33		-	(0)	(0)	-		-
Sep-33		-	(0)	(0)	-		-
Oct-33		-	(0)	(0)	-		-
Nov-33		-	(0)	(0)	-		-
Dec-33		-	(0)	(0)	-		-
Jan-34		-	(0)	(0)	-		-

**NOTE:**

Accelerating the Depreciation for Colstrip #4 will move the end of the depreciable life for Colstrip from 2046 to 2032

which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-021271, Order dated July 31, 2003). This adjustment was approved in Final Order 12, Docket No. UE-152253. The change will begin July 1, 2016

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
WA Customer Service Deposit Interest	4311	RES	19,258	WA	Situs	19,258	8.7.1
<b>Adjustment to Rate Base:</b>							
WA Customer Service Deposits	235	RES	(3,143,499)	WA	Situs	(3,143,499)	8.7.1

**Description of Adjustment**

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp  
 Washington Results of Operations - June 2017  
 Customer Service Deposits  
 State of Washington

**Customer Service Deposits - Interest Expense**  
 GL 585100

<u>Month</u>	<u>Amount</u>	
Jul-16	1,150	
Aug-16	842	
Sep-16	934	
Oct-16	1,203	
Nov-16	1,292	
Dec-16	1,136	
Jan-17	6,161	
Feb-17	1,357	
Mar-17	1,083	
Apr-17	1,439	
May-17	1,491	
Jun-17	1,168	
<b>Interest Expense</b>	<b><u>19,258</u></b>	<b>Ref. 8.7</b>

**Customer Service Deposits - Balances**  
 GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Jun-16	3,095,983	
Jul-16	3,099,207	
Aug-16	3,104,457	
Sep-16	3,092,667	
Oct-16	3,068,149	
Nov-16	3,065,143	
Dec-16	3,081,130	
Jan-17	3,243,270	
Feb-17	3,243,727	
Mar-17	3,237,395	
Apr-17	3,202,847	
May-17	3,159,084	
Jun-17	3,153,847	
<b>AMA Balance</b>	<b><u><u>3,143,499</u></u></b>	<b>Ref. 8.7</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Investor Supplied Working Capital	CWC	RES	24,168,390	WA	Situs	24,168,390	8.8.1

**Description of Adjustment**

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

PacifiCorp  
 Washington Results of Operations - June 2017  
 Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
<b>UE - 130043 Approved Methodology:</b>	1,825,642,907	1,397,646,539	14,187,321,510	14,597,006,478	409,684,968	5.90%	24,168,390

Ref. 8.8



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	RES	(223,321,612)	JBG	22.909%	(51,161,039)	8.9.1
Steam Plant	108SP	RES	6,421,106	JBG	22.909%	1,471,019	8.9.1
<b>Adjustment to Tax</b>							
Accum Def Income Tax	282	RES	9,034,692	JBG	22.909%	2,069,769	

**Description of Adjustment**

This restating adjustment removes the Jim Bridger unit 3 and unit 4 SCR system from rate base as ordered in Docket UE-152253 Order 12.

PacifiCorp  
 Results of Operations - June 2017  
 Removal of Bridger SCR

Depreciation Rates:

Steam JBG 2.789%  
 General JBG 4.944%

	Capital Additions		Balance		Depreciation Expense		Depreciation Reserve	
	Steam	General	Steam	General	Steam	General	Steam	General
Nov-15	100,220,454	-	100,220,454	-	116,448	-	(116,448)	-
Dec-15	1,313,113	6,941	101,533,567	6,941	234,421	14	(234,421)	(14)
Jan-16	885,720	335	102,419,287	7,276	236,976	29	(236,976)	(29)
Feb-16	910,802	63	103,330,089	7,339	239,063	30	(476,039)	(59)
Mar-16	366,401	(7,339)	103,696,490	-	240,547	(59)	(716,586)	(1)
Apr-16	13,071	-	103,709,561	-	240,988	-	(957,574)	(1)
May-16	(9,909)	-	103,699,653	-	240,992	-	(1,198,565)	(1)
Jun-16	11,326	-	103,710,979	-	240,993	-	(1,439,559)	(1)
Jul-16	(44,262)	-	103,666,717	-	240,955	-	(1,680,514)	(1)
Aug-16	4,493	-	103,671,209	-	240,909	-	(1,921,422)	(1)
Sep-16	-	-	103,671,209	-	240,914	-	(2,162,336)	(1)
Oct-16	3,962,373	-	107,633,582	-	245,518	-	(2,407,854)	(1)
Nov-16	114,351,365	-	221,984,947	-	382,988	-	(2,790,843)	(1)
Dec-16	921,773	-	222,906,721	-	516,926	-	(3,307,768)	(1)
Jan-17	596,904	-	223,503,624	-	518,690	-	(3,826,459)	(1)
Feb-17	25,519	-	223,529,143	-	519,414	-	(4,345,872)	(1)
Mar-17	(356,501)	-	223,172,642	-	519,029	-	(4,864,901)	(1)
Apr-17	18,450	-	223,191,092	-	518,636	-	(5,383,537)	(1)
May-17	43,448	-	223,234,540	-	518,708	-	(5,902,245)	(1)
Jun-17	87,072	-	223,321,612	-	518,860	-	(6,421,105)	(1)
	223,321,612	-	223,321,612	-	6,421,105	1	(6,421,105)	(1)

Ref 8.9

Ref 8.9

ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
		COMPANY			ALLOCATED	
<b>Adjustment to Rate Base:</b>						
303	RES	(16,651)	CAEE	0.000%	-	8.10.7
303	RES	587,225	CAGE	0.000%	-	8.10.7
303	RES	1,592	CAGW	22.909%	365	8.10.7
303	RES	3,069,379	CN	7.108%	218,184	8.10.7
303	RES	(3,449)	ID	Situs	-	8.10.7
303	RES	261	JBG	22.909%	60	8.10.7
303	RES	367	OR	Situs	-	8.10.7
303	RES	2,646	SG	8.124%	215	8.10.7
303	RES	3,093,861	SO	6.897%	213,388	8.10.7
303	RES	(3,373)	UT	Situs	-	8.10.7
310	RES	(375,070)	CAGE	0.000%	-	8.10.7
310	RES	(20)	JBG	22.909%	(4)	8.10.7
311	RES	(1,024,847)	CAGE	0.000%	-	8.10.7
311	RES	(10,319)	CAGW	22.909%	(2,364)	8.10.7
311	RES	633,126	JBG	22.909%	145,044	8.10.7
312	RES	12,144,268	CAGE	0.000%	-	8.10.7
312	RES	457,185	CAGW	22.909%	104,737	8.10.7
312	RES	59,877,192	JBG	22.909%	13,717,344	8.10.7
314	RES	8,741,788	CAGE	0.000%	-	8.10.7
314	RES	164,953	CAGW	22.909%	37,789	8.10.7
314	RES	896,370	JBG	22.909%	205,351	8.10.7
315	RES	737,260	CAGE	0.000%	-	8.10.7
315	RES	32,245	CAGW	22.909%	7,387	8.10.7
315	RES	(1,857,345)	JBG	22.909%	(425,502)	8.10.7
316	RES	6,148	CAGE	0.000%	-	8.10.7
316	RES	448,445	JBG	22.909%	102,735	8.10.7
330	RES	175,024	CAGE	0.000%	-	8.10.7
330	RES	2,942,857	CAGW	22.909%	674,183	8.10.7
331	RES	376	CAGE	0.000%	-	8.10.7
331	RES	2,376,041	CAGW	22.909%	544,330	8.10.7
332	RES	163,359	CAGE	0.000%	-	8.10.7
332	RES	2,327,727	CAGW	22.909%	533,262	8.10.7
333	RES	1,747,966	CAGE	0.000%	-	8.10.7
333	RES	78,403	CAGW	22.909%	17,962	8.10.7
334	RES	54,876	CAGE	0.000%	-	8.10.7
334	RES	289,106	CAGW	22.909%	66,232	8.10.7
335	RES	(2,482)	CAGW	22.909%	(569)	8.10.7
336	RES	40,191	CAGE	0.000%	-	8.10.7
336	RES	92,454	CAGW	22.909%	21,180	8.10.7
340	RES	146,726	CAGE	0.000%	-	8.10.7
341	RES	(1,694)	CAGE	0.000%	-	8.10.7
		<u>98,034,167</u>			<u>16,181,308</u>	

**Description of Adjustment**

This adjustment walks forward June 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2017.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL			WASHINGTON	
			COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
	341	RES	(405)	CAGW	22.909%	(93)	8.10.7
	342	RES	135,779	CAGE	0.000%	-	8.10.7
	343	RES	403,133	CAGE	0.000%	-	8.10.8
	343	RES	(2,077,384)	CAGW	22.909%	(475,911)	8.10.8
	344	RES	393,562	CAGE	0.000%	-	8.10.8
	344	RES	409,943	CAGW	22.909%	93,914	8.10.8
	345	RES	320,064	CAGE	0.000%	-	8.10.8
	345	RES	129,299	CAGW	22.909%	29,621	8.10.8
	346	RES	(6,484)	CAGE	0.000%	-	8.10.8
	350	RES	1,619,506	CAGE	0.000%	-	8.10.8
	350	RES	1,183,129	CAGW	22.909%	271,045	8.10.8
	352	RES	281,740	CAGE	0.000%	-	8.10.8
	352	RES	55,613	CAGW	22.909%	12,740	8.10.8
	352	RES	98,187	JBG	22.909%	22,494	8.10.8
	353	RES	3,905,045	CAGE	0.000%	-	8.10.8
	353	RES	(2,062,545)	CAGW	22.909%	(472,511)	8.10.8
	353	RES	1,651,229	JBG	22.909%	378,282	8.10.8
	354	RES	85,267	CAGE	0.000%	-	8.10.8
	354	RES	(10,127,347)	CAGW	22.909%	(2,320,087)	8.10.8
	354	RES	(3,484,852)	JBG	22.909%	(798,349)	8.10.8
	355	RES	3,335,004	CAGE	0.000%	-	8.10.8
	355	RES	681,863	CAGW	22.909%	156,209	8.10.8
	355	RES	(130,500)	JBG	22.909%	(29,896)	8.10.8
	355	RES	11,277	SG	8.124%	916	8.10.8
	356	RES	3,136,541	CAGE	0.000%	-	8.10.8
	356	RES	(5,832,897)	CAGW	22.909%	(1,336,266)	8.10.8
	356	RES	(2,504,470)	JBG	22.909%	(573,752)	8.10.8
	357	RES	(79)	CAGW	22.909%	(18)	8.10.8
	360	RES	30,392	ID	Situs	-	8.10.8
	360	RES	(16,305)	OR	Situs	-	8.10.8
	360	RES	3,139,756	UT	Situs	-	8.10.8
	360	RES	21,482	WA	Situs	21,482	8.10.8
	360	RES	136,605	WY-ALL	Situs	-	8.10.8
	361	RES	3,272	CA	Situs	-	8.10.8
	361	RES	1,554	ID	Situs	-	8.10.8
	361	RES	338,230	OR	Situs	-	8.10.8
	361	RES	(26,610)	UT	Situs	-	8.10.8
	361	RES	869	WA	Situs	869	8.10.8
			<u>(4,761,541)</u>			<u>(5,019,311)</u>	

**Description of Adjustment**

This adjustment walks forward June 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2017.

ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
		COMPANY			ALLOCATED	
<b>Adjustment to Rate Base:</b>						
361	RES	15,549	WY-ALL	Situs	-	8.10.8
361	RES	217,671	WY-ALL	Situs	-	8.10.8
362	RES	205,739	CA	Situs	-	8.10.8
362	RES	285,500	ID	Situs	-	8.10.8
362	RES	4,390,617	OR	Situs	-	8.10.9
362	RES	(348,584)	UT	Situs	-	8.10.9
362	RES	492,919	WA	Situs	492,919	8.10.9
362	RES	(373,067)	WY-ALL	Situs	-	8.10.9
362	RES	1,177,457	WY-ALL	Situs	-	8.10.9
364	RES	601,957	CA	Situs	-	8.10.9
364	RES	1,633,546	ID	Situs	-	8.10.9
364	RES	4,250,670	OR	Situs	-	8.10.9
364	RES	4,436,835	UT	Situs	-	8.10.9
364	RES	1,059,899	WA	Situs	1,059,899	8.10.9
364	RES	2,297,827	WY-ALL	Situs	-	8.10.9
364	RES	178,919	WY-ALL	Situs	-	8.10.9
365	RES	17,680	CA	Situs	-	8.10.9
365	RES	921,760	ID	Situs	-	8.10.9
365	RES	2,418,454	OR	Situs	-	8.10.9
365	RES	2,029,111	UT	Situs	-	8.10.9
365	RES	543,655	WA	Situs	543,655	8.10.9
365	RES	897,151	WY-ALL	Situs	-	8.10.9
365	RES	77,845	WY-ALL	Situs	-	8.10.9
366	RES	72,569	CA	Situs	-	8.10.9
366	RES	175,412	ID	Situs	-	8.10.9
366	RES	597,208	OR	Situs	-	8.10.9
366	RES	3,158,310	UT	Situs	-	8.10.9
366	RES	245,047	WA	Situs	245,047	8.10.9
366	RES	509,899	WY-ALL	Situs	-	8.10.9
366	RES	72,686	WY-ALL	Situs	-	8.10.9
367	RES	143,198	CA	Situs	-	8.10.9
367	RES	238,544	ID	Situs	-	8.10.9
367	RES	1,670,738	OR	Situs	-	8.10.9
367	RES	5,966,696	UT	Situs	-	8.10.9
367	RES	563,511	WA	Situs	563,511	8.10.9
367	RES	582,870	WY-ALL	Situs	-	8.10.9
367	RES	66,150	WY-ALL	Situs	-	8.10.9
368	RES	449,014	CA	Situs	-	8.10.9
368	RES	1,086,887	ID	Situs	-	8.10.9
368	RES	4,610,284	OR	Situs	-	8.10.9
368	RES	8,097,844	UT	Situs	-	8.10.9
368	RES	862,459	WA	Situs	862,459	8.10.9
368	RES	1,289,951	WY-ALL	Situs	-	8.10.9
		<u>57,888,384</u>			<u>3,767,489</u>	

**Description of Adjustment**

This adjustment walks forward June 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2017.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	368	RES	57,664	WY-ALL	Situs	-	8.10.9
	369	RES	300,537	CA	Situs	-	8.10.9
	369	RES	864,807	ID	Situs	-	8.10.9
	369	RES	5,212,054	OR	Situs	-	8.10.9
	369	RES	8,162,870	UT	Situs	-	8.10.9
	369	RES	1,011,791	WA	Situs	1,011,791	8.10.9
	369	RES	702,602	WY-ALL	Situs	-	8.10.9
	369	RES	400,820	WY-ALL	Situs	-	8.10.9
	370	RES	5,363	CA	Situs	-	8.10.9
	370	RES	182,195	ID	Situs	-	8.10.9
	370	RES	2,359,201	OR	Situs	-	8.10.9
	370	RES	2,380,099	UT	Situs	-	8.10.9
	370	RES	140,205	WA	Situs	140,205	8.10.9
	370	RES	121,165	WY-ALL	Situs	-	8.10.9
	370	RES	13,348	WY-ALL	Situs	-	8.10.9
	371	RES	2,368	CA	Situs	-	8.10.9
	371	RES	244	ID	Situs	-	8.10.9
	371	RES	5,931	OR	Situs	-	8.10.10
	371	RES	(16,983)	UT	Situs	-	8.10.10
	371	RES	(1,602)	WA	Situs	(1,602)	8.10.10
	371	RES	805	WY-ALL	Situs	-	8.10.10
	373	RES	22,273	CA	Situs	-	8.10.10
	373	RES	10,139	ID	Situs	-	8.10.10
	373	RES	204,232	OR	Situs	-	8.10.10
	373	RES	76,849	UT	Situs	-	8.10.10
	373	RES	51,200	WA	Situs	51,200	8.10.10
	373	RES	32,084	WY-ALL	Situs	-	8.10.10
	373	RES	4,550	WY-ALL	Situs	-	8.10.10
	389	RES	(54,586)	UT	Situs	-	8.10.10
	390	RES	4,380	CA	Situs	-	8.10.10
	390	RES	8,200	CAGE	0.000%	-	8.10.10
	390	RES	13,923	CAGW	22.909%	3,190	8.10.10
	390	RES	40,327	CN	7.108%	2,867	8.10.10
	390	RES	39,007	ID	Situs	-	8.10.10
	390	RES	1,484	JBG	22.909%	340	8.10.10
	390	RES	723,852	OR	Situs	-	8.10.10
	390	RES	(1,290,282)	SO	6.897%	(88,993)	8.10.10
	390	RES	269,208	UT	Situs	-	8.10.10
	390	RES	29,842	WA	Situs	29,842	8.10.10
	390	RES	129,740	WY-ALL	Situs	-	8.10.10
	390	RES	69,542	WY-ALL	Situs	-	8.10.10
	391	RES	(9,301)	CA	Situs	-	8.10.10
	391	RES	(2,216)	CAEE	0.000%	-	8.10.10
	391	RES	(174,859)	CAGE	0.000%	-	8.10.10
	391	RES	(5,669)	CAGW	22.909%	(1,299)	8.10.10
	391	RES	(493,426)	CN	7.108%	(35,075)	8.10.10
			<u>21,605,979</u>			<u>1,112,466</u>	

**Description of Adjustment**

This adjustment walks forward June 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2017.

ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
		COMPANY			ALLOCATED	
<b>Adjustment to Rate Base:</b>						
391	RES	(53,916)	ID	Situs	-	8.10.10
391	RES	(312)	JBE	22.823%	(71)	8.10.10
391	RES	2,096	JBG	22.909%	480	8.10.10
391	RES	(739)	OR	Situs	-	8.10.10
391	RES	(3,698,184)	SO	6.897%	(255,069)	8.10.10
391	RES	(100,776)	UT	Situs	-	8.10.10
391	RES	(68,064)	WA	Situs	(68,064)	8.10.10
391	RES	(270,019)	WY-ALL	Situs	-	8.10.10
391	RES	(13,292)	WY-ALL	Situs	-	8.10.10
392	RES	(29,199)	CA	Situs	-	8.10.10
392	RES	(24,443)	CAEE	0.000%	-	8.10.10
392	RES	168,847	CAGE	0.000%	-	8.10.10
392	RES	(186,539)	CAGW	22.909%	(42,734)	8.10.10
392	RES	272,761	ID	Situs	-	8.10.10
392	RES	10,442	JBG	22.909%	2,392	8.10.10
392	RES	536,755	OR	Situs	-	8.10.10
392	RES	1,977,711	SO	6.897%	136,406	8.10.11
392	RES	(1,162,484)	UT	Situs	-	8.10.11
392	RES	(112,702)	WA	Situs	(112,702)	8.10.11
392	RES	320,750	WY-ALL	Situs	-	8.10.11
392	RES	150,903	WY-ALL	Situs	-	8.10.11
393	RES	(9,353)	CA	Situs	-	8.10.11
393	RES	(5,306)	CAGE	0.000%	-	8.10.11
393	RES	(3,631)	CAGW	22.909%	(832)	8.10.11
393	RES	52,463	ID	Situs	-	8.10.11
393	RES	500	JBG	22.909%	115	8.10.11
393	RES	(51,858)	OR	Situs	-	8.10.11
393	RES	3,580	SO	6.897%	247	8.10.11
393	RES	(23,619)	UT	Situs	-	8.10.11
393	RES	(7,641)	WA	Situs	(7,641)	8.10.11
393	RES	(5,483)	WY-ALL	Situs	-	8.10.11
394	RES	13,969	CA	Situs	-	8.10.11
394	RES	(2,850)	CAEE	0.000%	-	8.10.11
394	RES	(151,743)	CAGE	0.000%	-	8.10.11
394	RES	(7,295)	CAGW	22.909%	(1,671)	8.10.11
394	RES	(5,498)	ID	Situs	-	8.10.11
394	RES	(113,450)	JBG	22.909%	(25,990)	8.10.11
394	RES	(47,164)	OR	Situs	-	8.10.11
394	RES	(66,439)	SO	6.897%	(4,582)	8.10.11
394	RES	174,827	UT	Situs	-	8.10.11
394	RES	1,965	WA	Situs	1,965	8.10.11
394	RES	(19,346)	WY-ALL	Situs	-	8.10.11
394	RES	(14,480)	WY-ALL	Situs	-	8.10.11
		<u>(2,568,256)</u>			<u>(377,753)</u>	

**Description of Adjustment**

This adjustment walks forward June 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2017.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	395	RES	(7,101)	CA	Situs	-	8.10.11
	395	RES	93,675	CAEE	0.000%	-	8.10.11
	395	RES	(2,209)	CAGE	0.000%	-	8.10.11
	395	RES	(29,229)	CAGW	22.909%	(6,696)	8.10.11
	395	RES	(21,460)	ID	Situs	-	8.10.11
	395	RES	37,756	JBG	22.909%	8,650	8.10.11
	395	RES	101,394	OR	Situs	-	8.10.11
	395	RES	135,918	SO	6.897%	9,375	8.10.11
	395	RES	(138,540)	UT	Situs	-	8.10.11
	395	RES	(41,492)	WA	Situs	(41,492)	8.10.11
	395	RES	(67,856)	WY-ALL	Situs	-	8.10.11
	395	RES	(5,279)	WY-ALL	Situs	-	8.10.11
	396	RES	111,974	CA	Situs	-	8.10.11
	396	RES	(9,653)	CAEE	0.000%	-	8.10.11
	396	RES	374,270	CAGE	0.000%	-	8.10.11
	396	RES	(137,638)	ID	Situs	-	8.10.11
	396	RES	(57,661)	JBG	22.909%	(13,210)	8.10.11
	396	RES	1,192,750	OR	Situs	-	8.10.11
	396	RES	3,659,363	SO	6.897%	252,392	8.10.11
	396	RES	(344,130)	UT	Situs	-	8.10.11
	396	RES	134,732	WA	Situs	134,732	8.10.11
	396	RES	877,562	WY-ALL	Situs	-	8.10.11
	396	RES	46,936	WY-ALL	Situs	-	8.10.11
	397	RES	48,943	CA	Situs	-	8.10.11
	397	RES	(670)	CAEE	0.000%	-	8.10.11
	397	RES	2,411,557	CAGE	0.000%	-	8.10.11
	397	RES	540,501	CAGW	22.909%	123,824	8.10.11
	397	RES	4,884	CN	7.108%	347	8.10.12
	397	RES	(415)	ID	Situs	-	8.10.12
	397	RES	(65,430)	JBG	22.909%	(14,990)	8.10.12
	397	RES	1,338,745	OR	Situs	-	8.10.12
	397	RES	865,680	SO	6.897%	59,707	8.10.12
	397	RES	687,530	UT	Situs	-	8.10.12
	397	RES	220,214	WA	Situs	220,214	8.10.12
	397	RES	(1,305,892)	WY-ALL	Situs	-	8.10.12
	397	RES	460,087	WY-ALL	Situs	-	8.10.12
	398	RES	8,784	CAGE	0.000%	-	8.10.12
	398	RES	7,788	CAGW	22.909%	1,784	8.10.12
	398	RES	11,108	ID	Situs	-	8.10.12
	398	RES	11,775	JBG	22.909%	2,698	8.10.12
	398	RES	11,074	OR	Situs	-	8.10.12
	398	RES	(3,474)	SO	6.897%	(240)	8.10.12
	398	RES	35,781	UT	Situs	-	8.10.12
			<u>11,192,651</u>			<u>737,094</u>	

**Description of Adjustment**

This adjustment walks forward June 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2017.



	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
	398	RES	(511)	WA	Situs	(511)	8.10.12
	398	RES	14,294	WY-ALL	Situs	-	8.10.12
	399	RES	(146,726)	CAEE	0.000%	-	8.10.12
	DP	RES	268,120	CA	Situs	-	8.10.12
	DP	RES	3,332,573	ID	Situs	-	8.10.12
	DP	RES	(2,574,605)	OR	Situs	-	8.10.12
	DP	RES	9,380,525	UT	Situs	-	8.10.12
	DP	RES	94,796	WA	Situs	94,796	8.10.12
	DP	RES	202,143	WY-ALL	Situs	-	8.10.12
	GP	RES	75,303	CAGE	0.000%	-	8.10.12
	GP	RES	(7,338,572)	SO	6.897%	(506,152)	8.10.12
	OP	RES	50,263	CAGE	0.000%	-	8.10.12
	OP	RES	(760,933)	SG	8.124%	(61,821)	8.10.12
	SP	RES	(1,366,928)	CAGE	0.000%	-	8.10.12
	SP	RES	(708,333)	CAGW	22.909%	(162,273)	8.10.12
	SP	RES	10,142,549	SG	8.124%	824,015	8.10.12
	TP	RES	26,230,465	CAGE	0.000%	-	8.10.12
	TP	RES	35,517,683	CAGW	22.909%	8,136,792	8.10.12
			<u>72,412,108</u>			<u>8,324,847</u>	
<b>Adjustment Summary:</b>							
			98,034,167			16,181,308	8.10
			(4,761,541)			(5,019,311)	8.10.1
			57,888,384			3,767,489	8.10.2
			21,605,979			1,112,466	8.10.3
			(2,568,256)			(377,753)	8.10.4
			11,192,651			737,094	8.10.5
			<u>72,412,108</u>			<u>8,324,847</u>	8.10.6
	Total Adjustment		<u>253,803,492</u>			<u>24,726,140</u>	

**Description of Adjustment**

This adjustment walks forward June 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2017.

PacifiCorp  
 Washington Results of Operations - June 2017  
 End-of-Period Plant Balances

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
302CAGE	302	CAGE	14,386,245	14,386,245	-	
302CAGW	302	CAGW	178,725,803	178,725,803	-	
302IDU	302	IDU	1,000,000	1,000,000	-	
302UT	302	UT	(32,081,215)	(32,081,215)	-	
303CA	303	CA	472,341	472,341	-	Ref. 8.10
303CAEE	303	CAEE	31,304	14,653	(16,651)	Ref. 8.10
303CAGE	303	CAGE	74,020,916	74,608,141	587,225	Ref. 8.10
303CAGW	303	CAGW	74,695,634	74,697,226	1,592	Ref. 8.10
303CN	303	CN	141,867,373	144,936,752	3,069,379	Ref. 8.10
303IDU	303	IDU	3,355,386	3,351,937	(3,449)	Ref. 8.10
303JBG	303	JBG	1,041,441	1,041,702	261	Ref. 8.10
303OR	303	OR	4,623,736	4,624,102	367	Ref. 8.10
303SG	303	SG	1,597,541	1,600,187	2,646	Ref. 8.10
303SO	303	SO	365,999,907	369,093,768	3,093,861	Ref. 8.10
303UT	303	UT	3,982,328	3,978,955	(3,373)	Ref. 8.10
303WA	303	WA	2,021,245	2,021,245	-	Ref. 8.10
303WYP	303	WYP	1,071,625	1,071,625	-	Ref. 8.10
310CAGE	310	CAGE	90,110,692	89,735,622	(375,070)	Ref. 8.10
310CAGW	310	CAGW	1,788,644	1,788,644	-	
310JBG	310	JBG	1,193,780	1,193,761	(20)	Ref. 8.10
311CAGE	311	CAGE	806,707,374	805,682,527	(1,024,847)	Ref. 8.10
311CAGW	311	CAGW	61,438,059	61,427,740	(10,319)	Ref. 8.10
311JBG	311	JBG	145,712,981	146,346,108	633,126	Ref. 8.10
312CAGE	312	CAGE	3,453,758,138	3,465,902,406	12,144,268	Ref. 8.10
312CAGW	312	CAGW	119,185,626	119,642,811	457,185	Ref. 8.10
312JBG	312	JBG	913,849,121	973,726,313	59,877,192	Ref. 8.10
314CAGE	314	CAGE	730,782,308	739,524,096	8,741,788	Ref. 8.10
314CAGW	314	CAGW	38,233,156	38,398,109	164,953	Ref. 8.10
314JBG	314	JBG	204,464,671	205,361,042	896,370	Ref. 8.10
315CAGE	315	CAGE	417,222,183	417,959,442	737,260	Ref. 8.10
315CAGW	315	CAGW	9,208,364	9,240,609	32,245	Ref. 8.10
315JBG	315	JBG	61,370,965	59,513,620	(1,857,345)	Ref. 8.10
316CAGE	316	CAGE	26,380,224	26,386,371	6,148	Ref. 8.10
316CAGW	316	CAGW	397,015	397,015	-	Ref. 8.10
316JBG	316	JBG	4,384,224	4,832,669	448,445	Ref. 8.10
330CAGE	330	CAGE	6,378,203	6,553,227	175,024	Ref. 8.10
330CAGW	330	CAGW	26,085,078	29,027,935	2,942,857	Ref. 8.10
331CAGE	331	CAGE	15,446,819	15,447,194	376	Ref. 8.10
331CAGW	331	CAGW	249,107,631	251,483,672	2,376,041	Ref. 8.10
332CAGE	332	CAGE	95,827,833	95,991,192	163,359	Ref. 8.10
332CAGW	332	CAGW	398,476,605	400,804,333	2,327,727	Ref. 8.10
333CAGE	333	CAGE	42,361,881	44,109,847	1,747,966	Ref. 8.10
333CAGW	333	CAGW	87,904,761	87,983,165	78,403	Ref. 8.10
334CAGE	334	CAGE	12,799,687	12,854,563	54,876	Ref. 8.10
334CAGW	334	CAGW	67,442,796	67,731,902	289,106	Ref. 8.10
335CAGE	335	CAGE	175,579	175,579	-	
335CAGW	335	CAGW	2,189,779	2,187,297	(2,482)	
336CAGE	336	CAGE	2,098,335	2,138,525	40,191	
336CAGW	336	CAGW	20,846,733	20,939,187	92,454	Ref. 8.10
340CAGE	340	CAGE	40,683,721	40,830,447	146,726	Ref. 8.10
340CAGW	340	CAGW	4,572,772	4,572,772	-	Ref. 8.10
340OR	340	OR	74,986	74,986	-	
341CAGE	341	CAGE	169,753,966	169,752,272	(1,694)	Ref. 8.10
341CAGW	341	CAGW	57,670,193	57,669,788	(405)	Ref. 8.10.1
342CAGE	342	CAGE	14,429,534	14,565,314	135,779	Ref. 8.10.1
342CAGW	342	CAGW	1,622,667	1,622,667	-	

PacifiCorp  
 Washington Results of Operations - June 2017  
 End-of-Period Plant Balances

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
343CAGE	343	CAGE	1,941,423,376	1,941,826,510	403,133	Ref. 8.10.1
343CAGW	343	CAGW	976,693,816	974,616,432	(2,077,384)	Ref. 8.10.1
344CAGE	344	CAGE	339,796,681	340,190,243	393,562	Ref. 8.10.1
344CAGW	344	CAGW	133,524,246	133,934,189	409,943	Ref. 8.10.1
345CAGE	345	CAGE	238,320,766	238,640,830	320,064	Ref. 8.10.1
345CAGW	345	CAGW	88,247,942	88,377,240	129,299	Ref. 8.10.1
346CAGE	346	CAGE	11,839,324	11,832,840	(6,484)	Ref. 8.10.1
346CAGW	346	CAGW	4,028,001	4,028,001	-	
350CAGE	350	CAGE	217,593,609	219,213,115	1,619,506	Ref. 8.10.1
350CAGW	350	CAGW	34,690,818	35,873,947	1,183,129	Ref. 8.10.1
350JBG	350	JBG	2,309,451	2,309,451	-	
350SG	350	SG	100,388	100,388	-	
352CAGE	352	CAGE	187,424,595	187,706,335	281,740	Ref. 8.10.1
352CAGW	352	CAGW	51,311,295	51,366,907	55,613	Ref. 8.10.1
352JBG	352	JBG	1,560,071	1,658,258	98,187	Ref. 8.10.1
352SG	352	SG	3,167	3,167	-	
353CAGE	353	CAGE	1,463,812,113	1,467,717,158	3,905,045	Ref. 8.10.1
353CAGW	353	CAGW	503,568,394	501,505,849	(2,062,545)	Ref. 8.10.1
353JBG	353	JBG	37,977,080	39,628,309	1,651,229	Ref. 8.10.1
353SG	353	SG	952,147	952,147	-	
354CAGE	354	CAGE	1,086,666,256	1,086,751,523	85,267	Ref. 8.10.1
354CAGW	354	CAGW	176,153,496	166,026,149	(10,127,347)	Ref. 8.10.1
354JBG	354	JBG	25,235,388	21,750,536	(3,484,852)	Ref. 8.10.1
354SG	354	SG	123,630	123,630	-	
355CAGE	355	CAGE	649,625,680	652,960,684	3,335,004	Ref. 8.10.1
355CAGW	355	CAGW	263,712,145	264,394,008	681,863	Ref. 8.10.1
355JBG	355	JBG	821,982	691,482	(130,500)	Ref. 8.10.1
355SG	355	SG	677,807	689,084	11,277	Ref. 8.10.1
356CAGE	356	CAGE	885,301,884	888,438,424	3,136,541	Ref. 8.10.1
356CAGW	356	CAGW	304,530,483	298,697,586	(5,832,897)	Ref. 8.10.1
356JBG	356	JBG	16,452,139	13,947,669	(2,504,470)	Ref. 8.10.1
356SG	356	SG	1,509,970	1,509,970	-	Ref. 8.10.1
357CAGE	357	CAGE	3,346,256	3,346,256	-	
357CAGW	357	CAGW	173,216	173,137	(79)	Ref. 8.10.1
358CAGE	358	CAGE	7,728,792	7,728,792	-	
358CAGW	358	CAGW	306,562	306,562	-	
359CAGE	359	CAGE	4,861,159	4,861,159	-	
359CAGW	359	CAGW	7,055,229	7,055,229	-	
359JBG	359	JBG	4,929	4,929	-	
359SG	359	SG	15,883	15,883	-	
360CA	360	CA	1,816,829	1,816,829	-	Ref. 8.10.1
360IDU	360	IDU	1,580,255	1,610,646	30,392	Ref. 8.10.1
360OR	360	OR	13,838,825	13,822,520	(16,305)	Ref. 8.10.1
360UT	360	UT	36,635,275	39,775,030	3,139,756	Ref. 8.10.1
360WA	360	WA	1,837,982	1,859,464	21,482	Ref. 8.10.1
360WYP	360	WYP	2,648,619	2,648,619	-	
360WYU	360	WYU	3,815,943	3,952,548	136,605	Ref. 8.10.1
361CA	361	CA	5,123,489	5,126,761	3,272	Ref. 8.10.1
361IDU	361	IDU	2,325,738	2,327,292	1,554	Ref. 8.10.1
361OR	361	OR	29,425,977	29,764,207	338,230	Ref. 8.10.1
361UT	361	UT	54,419,674	54,393,064	(26,610)	Ref. 8.10.1
361WA	361	WA	4,175,140	4,176,009	869	Ref. 8.10.1
361WYP	361	WYP	12,144,738	12,160,287	15,549	Ref. 8.10.2
361WYU	361	WYU	4,594,004	4,811,675	217,671	Ref. 8.10.2
362CA	362	CA	28,733,194	28,938,933	205,739	Ref. 8.10.2
362IDU	362	IDU	31,050,317	31,335,817	285,500	Ref. 8.10.2

PacifiCorp  
 Washington Results of Operations - June 2017  
 End-of-Period Plant Balances

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
362OR	362	OR	239,624,307	244,014,924	4,390,617	Ref. 8.10.2
362UT	362	UT	468,050,624	467,702,040	(348,584)	Ref. 8.10.2
362WA	362	WA	62,061,144	62,554,063	492,919	Ref. 8.10.2
362WYP	362	WYP	115,989,233	115,616,166	(373,067)	Ref. 8.10.2
362WYU	362	WYU	17,205,194	18,382,651	1,177,457	Ref. 8.10.2
364CA	364	CA	64,684,380	65,286,337	601,957	Ref. 8.10.2
364IDU	364	IDU	85,556,763	87,190,309	1,633,546	Ref. 8.10.2
364OR	364	OR	370,556,045	374,806,715	4,250,670	Ref. 8.10.2
364UT	364	UT	370,019,999	374,456,835	4,436,835	Ref. 8.10.2
364WA	364	WA	103,582,571	104,642,470	1,059,899	Ref. 8.10.2
364WYP	364	WYP	124,855,006	127,152,832	2,297,827	Ref. 8.10.2
364WYU	364	WYU	26,747,795	26,926,714	178,919	Ref. 8.10.2
365CA	365	CA	35,393,086	35,410,766	17,680	Ref. 8.10.2
365IDU	365	IDU	37,241,287	38,163,047	921,760	Ref. 8.10.2
365OR	365	OR	257,537,034	259,955,488	2,418,454	Ref. 8.10.2
365UT	365	UT	229,852,862	231,881,972	2,029,111	Ref. 8.10.2
365WA	365	WA	68,708,033	69,251,687	543,655	Ref. 8.10.2
365WYP	365	WYP	94,939,154	95,836,305	897,151	Ref. 8.10.2
365WYU	365	WYU	13,752,257	13,830,102	77,845	Ref. 8.10.2
366CA	366	CA	17,503,593	17,576,162	72,569	Ref. 8.10.2
366IDU	366	IDU	9,503,005	9,678,418	175,412	Ref. 8.10.2
366OR	366	OR	92,551,661	93,148,869	597,208	Ref. 8.10.2
366UT	366	UT	194,135,690	197,294,000	3,158,310	Ref. 8.10.2
366WA	366	WA	17,778,741	18,023,788	245,047	Ref. 8.10.2
366WYP	366	WYP	21,597,872	22,107,771	509,899	Ref. 8.10.2
366WYU	366	WYU	4,715,444	4,788,129	72,686	Ref. 8.10.2
367CA	367	CA	19,484,881	19,628,079	143,198	Ref. 8.10.2
367IDU	367	IDU	27,067,864	27,306,407	238,544	Ref. 8.10.2
367OR	367	OR	177,086,122	178,756,860	1,670,738	Ref. 8.10.2
367UT	367	UT	526,963,842	532,930,538	5,966,696	Ref. 8.10.2
367WA	367	WA	26,544,467	27,107,978	563,511	Ref. 8.10.2
367WYP	367	WYP	42,644,879	43,227,749	582,870	Ref. 8.10.2
367WYU	367	WYU	17,972,515	18,038,665	66,150	Ref. 8.10.2
368CA	368	CA	52,600,683	53,049,697	449,014	Ref. 8.10.2
368IDU	368	IDU	79,534,693	80,621,580	1,086,887	Ref. 8.10.2
368OR	368	OR	434,892,690	439,502,974	4,610,284	Ref. 8.10.2
368UT	368	UT	509,289,679	517,387,523	8,097,844	Ref. 8.10.2
368WA	368	WA	109,865,121	110,727,580	862,459	Ref. 8.10.2
368WYP	368	WYP	103,219,598	104,509,549	1,289,951	Ref. 8.10.2
368WYU	368	WYU	15,009,133	15,066,797	57,664	Ref. 8.10.3
369CA	369	CA	25,583,964	25,884,501	300,537	Ref. 8.10.3
369IDU	369	IDU	38,739,947	39,604,754	864,807	Ref. 8.10.3
369OR	369	OR	267,747,011	272,959,066	5,212,054	Ref. 8.10.3
369UT	369	UT	287,816,860	295,979,731	8,162,870	Ref. 8.10.3
369WA	369	WA	60,905,014	61,916,805	1,011,791	Ref. 8.10.3
369WYP	369	WYP	48,649,356	49,351,958	702,602	Ref. 8.10.3
369WYU	369	WYU	13,438,893	13,839,713	400,820	Ref. 8.10.3
370CA	370	CA	4,161,538	4,166,901	5,363	Ref. 8.10.3
370IDU	370	IDU	15,100,708	15,282,903	182,195	Ref. 8.10.3
370OR	370	OR	63,460,315	65,819,515	2,359,201	Ref. 8.10.3
370UT	370	UT	82,678,063	85,058,162	2,380,099	Ref. 8.10.3
370WA	370	WA	12,324,788	12,464,993	140,205	Ref. 8.10.3
370WYP	370	WYP	12,901,346	13,022,511	121,165	Ref. 8.10.3
370WYU	370	WYU	2,303,424	2,316,772	13,348	Ref. 8.10.3
371CA	371	CA	274,249	276,616	2,368	Ref. 8.10.3
371IDU	371	IDU	168,914	169,158	244	

PacifiCorp  
 Washington Results of Operations - June 2017  
 End-of-Period Plant Balances

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
371OR	371	OR	2,613,238	2,619,169	5,931	Ref. 8.10.3
371UT	371	UT	4,301,428	4,284,445	(16,983)	Ref. 8.10.3
371WA	371	WA	507,991	506,389	(1,602)	Ref. 8.10.3
371WYP	371	WYP	813,997	814,802	805	Ref. 8.10.3
371WYU	371	WYU	155,045	155,045	-	
373CA	373	CA	731,957	754,230	22,273	Ref. 8.10.3
373IDU	373	IDU	705,755	715,895	10,139	Ref. 8.10.3
373OR	373	OR	23,397,421	23,601,653	204,232	Ref. 8.10.3
373UT	373	UT	21,896,176	21,973,025	76,849	Ref. 8.10.3
373WA	373	WA	4,441,410	4,492,610	51,200	Ref. 8.10.3
373WYP	373	WYP	8,398,499	8,430,583	32,084	Ref. 8.10.3
373WYU	373	WYU	2,250,643	2,255,193	4,550	Ref. 8.10.3
389CA	389	CA	635,804	635,804	-	
389CAGE	389	CAGE	1,560	1,560	-	
389CN	389	CN	1,128,506	1,128,506	-	
389IDU	389	IDU	197,639	197,639	-	
389OR	389	OR	4,604,376	4,604,376	-	
389SO	389	SO	7,516,302	7,516,302	-	
389UT	389	UT	4,285,853	4,231,267	(54,586)	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	
389WYP	389	WYP	1,452,879	1,452,879	-	
389WYU	389	WYU	677,198	677,198	-	
390CA	390	CA	3,727,284	3,731,664	4,380	Ref. 8.10.3
390CAEE	390	CAEE	1,011,923	1,011,923	-	Ref. 8.10.3
390CAGE	390	CAGE	4,223,272	4,231,473	8,200	Ref. 8.10.3
390CAGW	390	CAGW	3,279,053	3,292,976	13,923	Ref. 8.10.3
390CN	390	CN	8,098,534	8,138,860	40,327	Ref. 8.10.3
390IDU	390	IDU	11,154,678	11,193,686	39,007	Ref. 8.10.3
390JBG	390	JBG	20,945	22,429	1,484	Ref. 8.10.3
390OR	390	OR	38,413,498	39,137,350	723,852	Ref. 8.10.3
390SO	390	SO	97,081,451	95,791,168	(1,290,282)	Ref. 8.10.3
390UT	390	UT	43,018,352	43,287,560	269,208	Ref. 8.10.3
390WA	390	WA	13,786,857	13,816,699	29,842	Ref. 8.10.3
390WYP	390	WYP	11,626,976	11,756,716	129,740	Ref. 8.10.3
390WYU	390	WYU	3,716,407	3,785,949	69,542	Ref. 8.10.3
391CA	391	CA	257,222	247,920	(9,301)	Ref. 8.10.3
391CAEE	391	CAEE	92,672	90,456	(2,216)	Ref. 8.10.3
391CAGE	391	CAGE	2,545,726	2,370,867	(174,859)	Ref. 8.10.3
391CAGW	391	CAGW	483,856	478,188	(5,669)	Ref. 8.10.3
391CN	391	CN	6,445,120	5,951,695	(493,426)	Ref. 8.10.3
391IDU	391	IDU	552,750	498,834	(53,916)	Ref. 8.10.4
391JBE	391	JBE	312	-	(312)	Ref. 8.10.4
391JBG	391	JBG	342,098	344,194	2,096	Ref. 8.10.4
391OR	391	OR	3,281,499	3,280,760	(739)	Ref. 8.10.4
391SO	391	SO	56,633,384	52,935,200	(3,698,184)	Ref. 8.10.4
391UT	391	UT	2,098,337	1,997,561	(100,776)	Ref. 8.10.4
391WA	391	WA	429,913	361,850	(68,064)	Ref. 8.10.4
391WYP	391	WYP	2,360,217	2,090,198	(270,019)	Ref. 8.10.4
391WYU	391	WYU	105,052	91,761	(13,292)	Ref. 8.10.4
392CA	392	CA	2,147,636	2,118,436	(29,199)	Ref. 8.10.4
392CAEE	392	CAEE	565,829	541,386	(24,443)	Ref. 8.10.4
392CAGE	392	CAGE	13,716,561	13,885,409	168,847	Ref. 8.10.4
392CAGW	392	CAGW	5,412,765	5,226,226	(186,539)	Ref. 8.10.4
392IDU	392	IDU	5,872,641	6,145,402	272,761	Ref. 8.10.4
392JBG	392	JBG	1,916,360	1,926,802	10,442	Ref. 8.10.4
392OR	392	OR	24,302,458	24,839,213	536,755	Ref. 8.10.4

PacifiCorp  
 Washington Results of Operations - June 2017  
 End-of-Period Plant Balances

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
392SO	392	SO	7,755,805	9,733,516	1,977,711	Ref. 8.10.4
392UT	392	UT	34,090,212	32,927,728	(1,162,484)	Ref. 8.10.4
392WA	392	WA	5,138,148	5,025,447	(112,702)	Ref. 8.10.4
392WYP	392	WYP	8,648,888	8,969,638	320,750	Ref. 8.10.4
392WYU	392	WYU	1,651,016	1,801,919	150,903	Ref. 8.10.4
393CA	393	CA	215,152	205,799	(9,353)	Ref. 8.10.4
393CAGE	393	CAGE	4,505,187	4,499,881	(5,306)	Ref. 8.10.4
393CAGW	393	CAGW	750,535	746,904	(3,631)	Ref. 8.10.4
393IDU	393	IDU	452,204	504,667	52,463	
393JBG	393	JBG	744,493	744,993	500	Ref. 8.10.4
393OR	393	OR	2,899,343	2,847,485	(51,858)	Ref. 8.10.4
393SO	393	SO	193,319	196,899	3,580	
393UT	393	UT	3,724,277	3,700,658	(23,619)	Ref. 8.10.4
393WA	393	WA	792,725	785,084	(7,641)	Ref. 8.10.4
393WYP	393	WYP	931,778	926,295	(5,483)	Ref. 8.10.4
393WYU	393	WYU	19,815	19,815	-	
394CA	394	CA	747,173	761,142	13,969	Ref. 8.10.4
394CAEE	394	CAEE	140,328	137,478	(2,850)	
394CAGE	394	CAGE	18,431,000	18,279,257	(151,743)	Ref. 8.10.4
394CAGW	394	CAGW	2,805,897	2,798,602	(7,295)	Ref. 8.10.4
394IDU	394	IDU	2,000,839	1,995,342	(5,498)	Ref. 8.10.4
394JBG	394	JBG	2,980,652	2,867,202	(113,450)	Ref. 8.10.4
394OR	394	OR	10,630,786	10,583,622	(47,164)	Ref. 8.10.4
394SO	394	SO	3,795,006	3,728,567	(66,439)	Ref. 8.10.4
394UT	394	UT	13,462,140	13,636,967	174,827	Ref. 8.10.4
394WA	394	WA	2,817,368	2,819,333	1,965	Ref. 8.10.4
394WYP	394	WYP	3,706,685	3,687,339	(19,346)	Ref. 8.10.4
394WYU	394	WYU	441,986	427,506	(14,480)	Ref. 8.10.4
395CA	395	CA	299,381	292,280	(7,101)	Ref. 8.10.5
395CAEE	395	CAEE	1,001,983	1,095,657	93,675	Ref. 8.10.5
395CAGE	395	CAGE	4,762,960	4,760,751	(2,209)	Ref. 8.10.5
395CAGW	395	CAGW	1,287,060	1,257,831	(29,229)	Ref. 8.10.5
395IDU	395	IDU	1,376,442	1,354,982	(21,460)	Ref. 8.10.5
395JBG	395	JBG	208,284	246,040	37,756	Ref. 8.10.5
395OR	395	OR	7,045,037	7,146,431	101,394	Ref. 8.10.5
395SO	395	SO	4,802,188	4,938,106	135,918	Ref. 8.10.5
395UT	395	UT	7,226,422	7,087,882	(138,540)	Ref. 8.10.5
395WA	395	WA	1,434,230	1,392,738	(41,492)	Ref. 8.10.5
395WYP	395	WYP	2,247,337	2,179,482	(67,856)	Ref. 8.10.5
395WYU	395	WYU	236,367	231,088	(5,279)	Ref. 8.10.5
396CA	396	CA	4,321,189	4,433,164	111,974	
396CAEE	396	CAEE	413,530	403,876	(9,653)	Ref. 8.10.5
396CAGE	396	CAGE	30,380,493	30,754,764	374,270	Ref. 8.10.5
396CAGW	396	CAGW	2,454,959	2,454,959	-	
396IDU	396	IDU	8,785,777	8,648,139	(137,638)	Ref. 8.10.5
396JBG	396	JBG	9,638,960	9,581,298	(57,661)	Ref. 8.10.5
396OR	396	OR	36,017,704	37,210,454	1,192,750	Ref. 8.10.5
396SO	396	SO	3,182,821	6,842,184	3,659,363	Ref. 8.10.5
396UT	396	UT	47,132,106	46,787,976	(344,130)	Ref. 8.10.5
396WA	396	WA	7,835,703	7,970,435	134,732	Ref. 8.10.5
396WYP	396	WYP	14,784,054	15,661,616	877,562	Ref. 8.10.5
396WYU	396	WYU	3,350,209	3,397,145	46,936	Ref. 8.10.5
397CA	397	CA	5,675,867	5,724,810	48,943	Ref. 8.10.5
397CAEE	397	CAEE	342,228	341,558	(670)	Ref. 8.10.5
397CAGE	397	CAGE	113,562,504	115,974,062	2,411,557	Ref. 8.10.5
397CAGW	397	CAGW	46,076,350	46,616,851	540,501	Ref. 8.10.5

PacifiCorp  
 Washington Results of Operations - June 2017  
 End-of-Period Plant Balances

Indicator	Account	Factor	Jun 2017 AMA	Jun 2017 EOP	Adjustment	Reference
397CN	397	CN	3,571,051	3,575,935	4,884	Ref. 8.10.5
397IDU	397	IDU	11,080,734	11,080,319	(415)	Ref. 8.10.5
397JBG	397	JBG	4,729,950	4,664,520	(65,430)	Ref. 8.10.5
397OR	397	OR	62,732,591	64,071,336	1,338,745	Ref. 8.10.5
397SG	397	SG	138,684	138,684	-	
397SO	397	SO	86,307,271	87,172,952	865,680	Ref. 8.10.5
397UT	397	UT	59,603,888	60,291,419	687,530	Ref. 8.10.5
397WA	397	WA	12,945,217	13,165,430	220,214	Ref. 8.10.5
397WYP	397	WYP	26,134,564	24,828,672	(1,305,892)	Ref. 8.10.5
397WYU	397	WYU	5,511,137	5,971,224	460,087	Ref. 8.10.5
398CA	398	CA	49,761	49,761	-	
398CAEE	398	CAEE	4,527	4,527	-	
398CAGE	398	CAGE	1,998,795	2,007,579	8,784	Ref. 8.10.5
398CAGW	398	CAGW	386,356	394,144	7,788	Ref. 8.10.5
398CN	398	CN	216,484	216,484	-	
398IDU	398	IDU	68,290	79,397	11,108	Ref. 8.10.5
398JBG	398	JBG	129,579	141,354	11,775	Ref. 8.10.5
398OR	398	OR	1,107,877	1,118,951	11,074	Ref. 8.10.5
398SO	398	SO	2,620,347	2,616,872	(3,474)	Ref. 8.10.5
398UT	398	UT	1,032,782	1,068,563	35,781	Ref. 8.10.5
398WA	398	WA	186,488	185,977	(511)	Ref. 8.10.6
398WYP	398	WYP	183,241	197,535	14,294	Ref. 8.10.6
398WYU	398	WYU	15,788	15,788	-	
399CAEE	399	CAEE	2,001,554	1,854,828	(146,726)	Ref. 8.10.6
DPCA	DP	CA	1,149,475	1,417,595	268,120	Ref. 8.10.6
DPIDU	DP	IDU	2,310,627	5,643,200	3,332,573	Ref. 8.10.6
DPOR	DP	OR	15,690,539	13,115,934	(2,574,605)	Ref. 8.10.6
DPSNPD	DP	SNPD	-	-	-	
DPUT	DP	UT	14,194,034	23,574,560	9,380,525	Ref. 8.10.6
DPWA	DP	WA	10,943,628	11,038,424	94,796	Ref. 8.10.6
DPWYU	DP	WYU	4,641,845	4,843,988	202,143	Ref. 8.10.6
GPCAGE	GP	CAGE	88,995	164,298	75,303	Ref. 8.10.6
GPCAGW	GP	CAGW	-	-	-	
GPSG	GP	SG	(164,298)	(164,298)	-	
GPSO	GP	SO	9,783,747	2,445,175	(7,338,572)	Ref. 8.10.6
IPSO	IP	SO	-	-	-	
OPCAGE	OP	CAGE	(50,263)	-	50,263	Ref. 8.10.6
OPCAGW	OP	CAGW	(553,173)	(553,173)	-	
OPSG	OP	SG	760,933	-	(760,933)	Ref. 8.10.6
SPCAGE	SP	CAGE	(7,846,906)	(9,213,834)	(1,366,928)	Ref. 8.10.6
SPCAGW	SP	CAGW	1,261,506	553,173	(708,333)	Ref. 8.10.6
SPSG	SP	SG	35,419,921	45,562,470	10,142,549	Ref. 8.10.6
TPCAEE	TP	CAEE	-	-	-	
TPCAGE	TP	CAGE	50,362,382	76,592,846	26,230,465	Ref. 8.10.6
TPCAGW	TP	CAGW	38,255,772	73,773,455	35,517,683	Ref. 8.10.6
TPSG	TP	SG	(8,978,582)	(8,978,582)	-	Ref. 8.10.6
TPSO	TP	SO	-	-	-	
			<u>26,776,084,378</u>	<u>27,029,887,871</u>	<u>253,803,492</u>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Add Back Assets Exchanged to Idaho Power							
	352	RES	7,213	CAGE	0.000%	-	
	353	RES	7,625,294	CAGE	0.000%	-	
	355	RES	1,217,320	CAGE	0.000%	-	
	356	RES	1,457,038	CAGE	0.000%	-	
	352	RES	91,008	CAGW	22.909%	20,849	
	353	RES	6,067,277	CAGW	22.909%	1,389,960	
	397	RES	42,594	CAGW	22.909%	9,758	
	398	RES	219	CAGW	22.909%	50	
	354	RES	1,388,562	CAGE	0.000%	-	
	362	RES	12,030	ID	Situs	-	
	397	RES	80,122	CAGE	0.000%	-	
	353	RES	366,555	JBG	22.909%	83,975	
	397	RES	41,363	JBG	22.909%	9,476	
	354	RES	7,603,314	JBG	22.909%	1,741,853	
	355	RES	283,511	JBG	22.909%	64,950	
	356	RES	5,480,989	JBG	22.909%	1,255,647	
	356	RES	15,775,462	CAGW	22.909%	3,614,021	
	354	RES	22,236,628	CAGW	22.909%	5,094,218	
	355	RES	3,932,955	CAGW	22.909%	901,006	
			<u>73,709,455</u>			<u>14,185,763</u>	8.11.1
Add Back Reserves on Assets Exchanged							
	108TP	RES	(2,933,690)	CAGE	0.000%	-	
	108TP	RES	(21,863,708)	CAGW	22.909%	(5,008,785)	
	108GP	RES	(41,433)	CAGW	22.909%	(9,492)	
	108GP	RES	(103,674)	CAGE	0.000%	-	
	108TP	RES	(7,393,457)	JBG	22.909%	(1,693,777)	
	108GP	RES	(49,567)	JBG	22.909%	(11,355)	
	108362	RES	(4,191)	ID	Situs	-	
			<u>(32,389,719)</u>			<u>(6,723,409)</u>	8.11.1
<b>Net Adjustment to Rate Base</b>			<u><b>41,319,735</b></u>			<u><b>7,462,354</b></u>	
<b>Adjustment to Expense</b>							
Add Back Depreciation Expense on Assets Exchanged							
	403TP	RES	74,417	CAGE	0.000%	-	
	403TP	RES	306,494	CAGW	22.909%	70,215	
	403GP	RES	3,650	CAGW	22.909%	836	
	403GP	RES	7,434	CAGE	0.000%	-	
	403TP	RES	84,098	JBG	22.909%	19,266	
	403GP	RES	3,139	JBG	22.909%	719	
	403362	RES	77	ID	Situs	-	
			<u>479,308</u>			<u>91,036</u>	8.11.2
<b>Adjustment to Tax</b>							
	Accum. Def. Income Tax Balance	282	RES	(1,770,964)	CAGE	0.000%	-
	Accum. Def. Income Tax Balance	282	RES	(5,346,762)	CAGW	22.909%	(1,224,897)
	Accum. Def. Income Tax Balance	282	RES	(1,874,361)	JBG	22.909%	(429,400)
	Accum. Def. Income Tax Balance	282	RES	(2,793)	ID	Situs	-
			<u>(8,994,880)</u>			<u>(1,654,296)</u>	

**Description of Adjustment**

Consistent with Order 12 in Docket No. UE-152253, this adjustment reverses the impact of the Idaho Asset Exchange transaction from Washington's rate base by adding back the calculated Jun-17 end-of-period net book value of assets exchanged to Idaho Power in the transaction. Assets received from Idaho Power in the transaction are excluded from Washington's unadjusted rate base. This adjustment also adds back depreciation expense on exchanged assets year-to-date for calendar year 2017.



Location Description	FERC Account	WCA Factor	Sum of Gross Plant	
			Jun-17	Accum. Depr. Jun-17
Antelope Substation	352	CAGE	5,946	(3,182)
	353	CAGE	580,441	(218,921)
Antelope-Scoville 138 kV Line	355	CAGE	182	110
	356	CAGE	12,355	(982)
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	(258,102)
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	(23,305)
	356	CAGE	204,311	(28,439)
Burns Reactive Station 500kV	352	CAGW	8,832	(3,739)
	353	CAGW	3,465,548	(1,184,929)
	397	CAGW	1,408	(1,749)
	398	CAGW	219	(754)
Goshen - Antelope 161 kV Line	355	CAGE	667,466	(109,128)
	356	CAGE	117,169	(44,062)
Goshen - Kinport 345 kV Line	354	CAGE	230,876	(139,253)
	356	CAGE	284,083	(144,996)
Goshen Substation and Maint Shop	352	CAGE	1,178	(562)
	353	CAGE	1,973,161	(409,054)
	362	IDU	12,030	(4,191)
	397	CAGE	8,184	(14,291)
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	(65,369)
	356	CAGE	51,223	(7,488)
Hemingway Substation(Joint Owned)	352	CAGW	81,644	(7,136)
	353	CAGW	1,892,039	(199,018)
	397	CAGW	40,695	(37,537)
Hurricane 230 & 69kV Sub	353	CAGW	75,447	(30,048)
Jefferson 161/69 kV Substation	353	CAGE	339,061	(136,150)
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	(58,393)
	397	JBG	41,363	(49,567)
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	(780,584)
	355	JBG	1,150	(103)
	356	JBG	947,868	(532,674)
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	(1,332,288)
	355	JBG	145,861	(25,281)
	356	JBG	1,711,938	(993,724)
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	(835,161)
	356	JBG	1,099,549	(585,835)
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	(1,240,232)
	355	JBG	136,500	(11,048)
	356	JBG	1,721,634	(998,134)
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	(3,656,644)
	356	CAGW	4,517,297	(2,278,103)
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	(6,848,148)
	355	CAGW	173,196	(60,250)
	356	CAGW	8,807,410	(4,478,679)
Populus Substation(Non-Shared)	353	CAGE	1,220,971	(128,297)
Populus-Borah #1 Id 345kV	354	CAGW	762,381	(435,683)
	355	CAGW	23,808	(2,126)
	356	CAGW	627,463	(363,930)
Populus-Kinport Id 345kV	354	CAGE	981,216	(508,117)
	355	CAGE	39,108	(3,492)
	356	CAGE	765,197	(386,056)
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	(25,901)
	397	CAGW	491	(1,393)
Threemile Knoll Substation	353	CAGE	2,287,233	(291,024)
	397	CAGE	71,937	(89,382)
Walla Walla 230kV Substation	352	CAGW	532	(306)
	353	CAGW	527,911	(192,965)
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	(95,264)
	356	CAGW	95,323	(55,415)
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	(107,429)
	355	CAGW	3,534,674	(1,010,390)
	356	CAGW	1,727,969	(827,603)
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	(61)
	355	CAGE	73,429	(20,588)
	356	CAGE	22,701	(7,170)
<b>Grand Total</b>			<b>73,709,455</b>	<b>(32,389,719)</b>

Location Description	FERC Account	WCA Factor	Gross EPIS	Depr Exp.
			Jun-17	Dec-16 to Jun-17
Antelope Substation	352	CAGE	5,946	29
	353	CAGE	580,441	2,881
Antelope-Scoville 138 kV Line	355	CAGE	182	1
	356	CAGE	12,355	94
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	7,289
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	1,293
	356	CAGE	204,311	1,565
Burns Reactive Station 500kV	352	CAGW	8,832	47
	353	CAGW	3,465,548	17,562
	397	CAGW	1,408	108
	398	CAGW	219	13
Goshen - Antelope 161 kV Line	355	CAGE	667,466	4,711
	356	CAGE	117,169	759
Goshen - Kinport 345 kV Line	354	CAGE	230,876	1,420
	356	CAGE	284,083	1,752
Goshen Substation and Maint Shop	352	CAGE	1,178	6
	353	CAGE	1,973,161	12,232
	362	IDU	12,030	77
	397	CAGE	8,184	1,025
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	3,128
	356	CAGE	51,223	389
Hemingway Substation(Joint Owned)	352	CAGW	81,644	508
	353	CAGW	1,892,039	12,835
	397	CAGW	40,695	3,444
Hurricane 230 & 69kV Sub	353	CAGW	75,447	351
Jefferson 161/69 kV Substation	353	CAGE	339,061	1,656
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	2,293
	397	JBG	41,363	3,139
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	9,855
	355	JBG	1,150	8
	356	JBG	947,868	5,617
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	14,073
	355	JBG	145,861	1,029
	356	JBG	1,711,938	10,034
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	10,400
	356	JBG	1,099,549	6,681
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	13,016
	355	JBG	136,500	1,003
	356	JBG	1,721,634	10,087
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	48,426
	356	CAGW	4,517,297	28,578
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	89,068
	355	CAGW	173,196	1,119
	356	CAGW	8,807,410	55,641
Populus Substation(Non-Shared)	353	CAGE	1,220,971	8,285
Populus-Borah #1 Id 345kV	354	CAGW	762,381	4,724
	355	CAGW	23,808	175
	356	CAGW	627,463	3,678
Populus-Kinport Id 345kV	354	CAGE	981,216	6,192
	355	CAGE	39,108	287
	356	CAGE	765,197	4,776
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	605
	397	CAGW	491	86
Threemile Knoll Substation	353	CAGE	2,287,233	15,032
	397	CAGE	71,937	6,409
Walla Walla 230kV Substation	352	CAGW	532	3
	353	CAGW	527,911	2,563
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	1,119
	356	CAGW	95,323	543
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	5,230
	355	CAGW	3,534,674	23,039
	356	CAGW	1,727,969	10,680
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	0
	355	CAGE	73,429	488
	356	CAGE	22,701	151
<b>Grand Total</b>			<b>73,709,455</b>	<b>479,308</b>





- PacifiCorp  
Washington Results of Operations - June 2017  
Historical Factors



PacifiCorp  
 Washington Results of Operations - June 2017  
 CP ALLOCATION FACTOR

75.00% Demand Percentage  
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-16	140.9	2,353.2	744.5	-	1,015.8	3,511.4	452.9	209.8	3.0	8,431.5
Feb-16	129.0	2,253.3	721.7	-	1,020.7	3,368.3	436.9	203.5	2.8	8,136.3
Mar-16	146.6	2,281.9	641.4	-	1,058.4	3,046.0	444.0	222.1	2.6	7,842.9
Apr-16	117.2	1,926.1	553.6	-	923.7	2,876.8	399.1	201.8	2.4	7,000.5
May-16	114.4	1,666.4	647.9	-	1,001.6	3,680.8	660.4	191.5	2.3	7,965.3
Jun-16	125.2	2,024.5	637.7	-	1,046.4	4,413.8	607.0	200.4	3.6	9,068.7
Jul-16	139.5	2,474.7	785.7	-	999.2	4,474.2	577.5	203.8	3.4	9,658.0
Aug-16	138.3	2,220.1	750.7	-	1,058.2	4,207.7	555.0	202.1	2.8	9,134.9
Sep-16	110.6	1,834.1	584.3	-	1,031.5	3,893.8	538.4	194.1	2.6	8,189.5
Oct-16	116.3	2,074.7	689.1	-	919.2	2,967.1	387.1	200.0	2.2	7,355.7
Nov-16	135.9	2,285.9	680.6	-	1,056.8	3,457.5	393.3	212.1	2.9	8,225.1
Dec-16	120.4	2,493.8	783.3	-	1,018.4	3,460.2	439.7	218.9	2.8	8,537.5
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,534.4	25,888.7	8,220.6	-	12,149.8	43,357.6	5,891.3	2,460.2	33.3	99,535.9
System Capacity Factor	1.5415%	26.0094%	8.2569%	0.0000%	12.2064%	43.5598%	5.9188%	2.4717%	0.0335%	100.0000%

PacifiCorp  
 Washington Results of Operations - June 2017  
 ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-16	80,969	1,413,703	459,598	-	715,404	2,214,000	304,600	155,943	1,919	5,346,136
Feb-16	71,339	1,209,380	373,170	-	658,265	1,918,191	249,032	137,360	1,505	4,618,244
Mar-16	72,044	1,237,801	373,083	-	700,857	1,993,363	273,285	149,128	1,484	4,801,046
Apr-16	65,758	1,086,842	318,629	-	628,155	1,892,310	270,727	141,654	1,377	4,405,452
May-16	72,617	1,068,688	323,900	-	647,133	1,954,224	340,656	137,277	1,311	4,545,806
Jun-16	72,401	1,083,914	335,869	-	664,904	2,145,898	423,985	139,487	1,611	4,868,068
Jul-16	84,669	1,231,098	381,658	-	680,559	2,474,871	481,766	146,216	1,769	5,482,606
Aug-16	84,220	1,251,347	397,534	-	674,273	2,398,432	400,995	144,045	1,657	5,352,503
Sep-16	63,360	1,079,753	348,631	-	665,643	2,017,364	290,592	141,300	1,369	4,608,013
Oct-16	61,147	1,119,565	369,112	-	669,521	1,914,575	257,907	151,510	1,342	4,544,677
Nov-16	70,208	1,203,267	393,484	-	661,640	1,971,599	235,759	146,240	1,489	4,683,687
Dec-16	82,871	1,424,955	447,382	-	722,274	2,193,102	286,843	155,184	1,904	5,314,513
Load Curtailment										
Total	881,603	14,410,313	4,522,048	-	8,088,630	25,087,928	3,816,146	1,745,345	18,736	58,570,750
System Energy Factor	1.5052%	24.6033%	7.7207%	0.0000%	13.8100%	42.8335%	6.5154%	2.9799%	0.0320%	100.0000%
System Generation (75% SC, 25% SE)	1.5324%	25.6579%	8.1243%	0.0000%	12.6073%	43.3783%	6.0679%	2.5987%	0.0331%	100.0000%
Control Area Factors										
Control Area Energy - West										
CAEW	4.4484%	72.7281%	22.8225%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	20.8702%	64.7317%	9.8464%	4.5033%	0.0483%	100.0000%



PacifiCorp  
 Washington Results of Operations - June 2017  
 COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage  
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,553	27,055	8,515	37,123	12,230	44,854	6,170	2,497	33	65,784
Total Coin. Peak	1,553	27,055	8,515	37,123	12,230	44,854	6,170	2,497	33	65,784
West. Contrl CP Factor	4.1826%	72.8794%	22.9380%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contrl CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	18.5915%	68.1835%	9.3800%	3.7951%	0.0499%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.2493%	72.8416%	22.9091%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East CAGE	0.0000%	0.0000%	0.0000%	0.0000%	19.1612%	67.3205%	9.4966%	3.9722%	0.0495%	100.0000%



PacifiCorp  
 Washington Results of Operations - June 2017  
 JAM INPUT TEMPLATE  
 COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-16	3	18	148	2,626	816	1,039	3,550	473	214	3	3,547	8,864	
Feb-16	1	19	126	2,291	761	1,009	3,322	437	202	3	3,319	8,149	
Mar-16	1	8	145	2,227	623	1,041	3,026	443	220	3	3,023	7,726	
Apr-16	11	9	118	1,940	553	921	2,880	402	201	2	2,877	7,014	
May-16	30	17	115	1,677	686	1,003	3,778	647	191	2	3,775	8,097	
Jun-16	20	16	127	2,106	675	1,048	4,583	626	201	4	4,580	9,365	
Jul-16	28	17	139	2,463	817	998	4,709	575	204	3	4,706	9,905	
Aug-16	16	17	139	2,322	786	1,040	4,340	546	202	3	4,337	9,374	
Sep-16	1	15	110	1,821	588	1,028	4,082	558	194	3	4,080	8,381	
Oct-16	19	8	114	1,917	601	892	2,870	380	197	2	2,868	6,971	
Nov-16	30	18	124	2,089	607	1,028	3,418	383	209	3	3,415	7,858	
Dec-16	14	18	124	2,584	818	1,035	3,483	445	221	3	3,480	8,708	
			1,529	26,065	8,330	12,081	44,040	5,913	2,456	33	44,006.26	100,413	

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-16	3	18	(7)	(273)	(71)	(23)	(35)	(20)	(4)	-	(35)	(433)	
Feb-16	1	19	3	(38)	(40)	11	49	(0)	1	-	49	(13)	
Mar-16	1	8	1	55	18	17	23	1	2	-	23	117	
Apr-16	11	9	(1)	(14)	1	3	(0)	(3)	0	-	(0)	(13)	
May-16	30	17	(0)	(11)	(38)	(1)	(95)	14	0	-	(95)	(131)	
Jun-16	20	16	(2)	(82)	(37)	(1)	(166)	(19)	(0)	-	(166)	(307)	
Jul-16	28	17	0	11	(31)	2	(232)	2	0	-	(232)	(247)	
Aug-16	16	17	(1)	(101)	(35)	18	(129)	9	0	-	(129)	(239)	
Sep-16	1	15	0	13	(3)	3	(186)	(19)	0	-	(186)	(192)	
Oct-16	19	8	2	158	88	27	99	7	3	-	99	385	
Nov-16	30	18	12	197	74	28	43	10	3	-	43	367	
Dec-16	14	18	(3)	(91)	(35)	(16)	(20)	(5)	(2)	-	(20)	(171)	
			5	(176)	(109)	69	(649)	(22)	4	-	(649)	(878)	

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-16	3	18	141	2,353	744	1,016	3,514	453	210	3	3,511	8,431	
Feb-16	1	19	129	2,253	722	1,021	3,371	437	204	3	3,368	8,136	
Mar-16	1	8	147	2,282	641	1,058	3,049	444	222	3	3,046	7,843	
Apr-16	11	9	117	1,926	554	924	2,879	399	202	2	2,877	7,001	
May-16	30	17	114	1,666	648	1,002	3,683	660	192	2	3,681	7,965	
Jun-16	20	16	125	2,025	638	1,046	4,417	607	200	4	4,414	9,059	
Jul-16	28	17	139	2,475	786	999	4,478	578	204	3	4,474	9,658	
Aug-16	16	17	138	2,220	751	1,058	4,211	555	202	3	4,208	9,135	
Sep-16	1	15	111	1,834	584	1,031	3,896	538	194	3	3,894	8,189	
Oct-16	19	8	116	2,075	689	919	2,969	387	200	2	2,967	7,356	
Nov-16	30	18	136	2,286	681	1,057	3,460	393	212	3	3,458	8,225	
Dec-16	14	18	120	2,494	783	1,018	3,463	440	219	3	3,460	8,537	
			1,534	25,889	8,221	12,150	43,391	5,891	2,460	33	43,358	99,536	

SC Factor	1.5415%	26.0094%	8.2589%	12.2064%		5.9188%	2.4717%	0.0335%	43.5598%	100.0000%
SG Factor	1.5324%	25.6579%	8.1243%	12.6073%		6.0679%	2.5987%	0.0331%	43.3783%	100.0000%

PacifiCorp  
Washington Results of Operations - June 2017  
JAM INPUT TEMPLATE  
ENERGY

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2016	1	86,141	1,544,004	506,308	724,536	2,253,020	314,435	156,936	1,919	2,251,100	5,585,381
2016	2	70,208	1,215,373	397,396	650,127	1,888,557	244,870	136,474	1,505	1,887,051	4,603,004
2016	3	70,620	1,217,071	361,286	690,306	1,978,750	268,042	147,964	1,484	1,977,266	4,734,039
2016	4	64,966	1,078,474	310,496	626,837	1,888,498	270,733	141,520	1,377	1,887,121	4,381,525
2016	5	72,562	1,083,219	331,279	646,114	1,975,652	339,340	137,206	1,311	1,974,342	4,585,371
2016	6	73,003	1,118,950	349,647	665,833	2,289,252	432,612	139,479	1,611	2,287,642	5,068,776
2016	7	84,308	1,206,505	384,563	680,871	2,595,235	480,553	146,226	1,769	2,593,465	5,578,260
2016	8	85,033	1,299,557	410,499	668,994	2,490,706	397,225	143,868	1,657	2,489,049	5,495,882
2016	9	63,127	1,060,343	344,166	663,566	2,018,696	275,899	141,221	1,369	2,017,327	4,567,017
2016	10	60,814	1,105,201	352,151	662,730	1,927,504	252,514	150,635	1,342	1,926,162	4,511,548
2016	11	65,771	1,134,000	354,260	650,687	1,942,251	231,092	145,020	1,489	1,940,762	4,523,081
2016	12	84,255	1,475,032	474,671	733,468	2,217,969	293,269	156,426	1,904	2,216,066	5,435,089
		880,807	14,537,729	4,576,721	8,064,067	25,466,091	3,800,584	1,742,975	18,736	25,447,354	59,068,974

(less)

## Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2016	1	-	-	-	-	(9,505)	-	-	-	(9,505)	(9,505)
2016	2	-	-	-	-	-	-	-	-	-	-
2016	3	-	-	-	-	-	-	-	-	-	-
2016	4	-	-	-	-	-	-	-	-	-	-
2016	5	-	-	-	-	-	-	-	-	-	-
2016	6	-	-	-	-	(6,319)	-	-	-	(6,319)	(6,319)
2016	7	-	-	-	-	(6,654)	-	-	-	(6,654)	(6,654)
2016	8	-	-	-	-	(8,399)	-	-	-	(8,399)	(8,399)
2016	9	-	-	-	-	(3,027)	-	-	-	(3,027)	(3,027)
2016	10	-	-	-	-	-	-	-	-	-	-
2016	11	-	-	-	-	-	-	-	-	-	-
2016	12	-	-	-	-	(9,410)	-	-	-	(9,410)	(9,410)
		-	-	-	-	(43,314)	-	-	-	(43,314)	(43,314)

= equals

## LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2016	1	86,141	1,544,004	506,308	724,536	2,243,515	314,435	156,936	1,919	2,241,596	5,575,876
2016	2	70,208	1,215,373	397,396	650,127	1,888,557	244,870	136,474	1,505	1,887,051	4,603,004
2016	3	70,620	1,217,071	361,286	690,306	1,978,750	268,042	147,964	1,484	1,977,266	4,734,039
2016	4	64,966	1,078,474	310,496	626,837	1,888,498	270,733	141,520	1,377	1,887,121	4,381,525
2016	5	72,562	1,083,219	331,279	646,114	1,975,652	339,340	137,206	1,311	1,974,342	4,585,371
2016	6	73,003	1,118,950	349,647	665,833	2,282,933	432,612	139,479	1,611	2,281,323	5,062,457
2016	7	84,308	1,206,505	384,563	680,871	2,588,581	480,553	146,226	1,769	2,586,812	5,571,606
2016	8	85,033	1,299,557	410,499	668,994	2,482,307	397,225	143,868	1,657	2,480,650	5,487,483
2016	9	63,127	1,060,343	344,166	663,566	2,015,669	275,899	141,221	1,369	2,014,300	4,563,991
2016	10	60,814	1,105,201	352,151	662,730	1,927,504	252,514	150,635	1,342	1,926,162	4,511,548
2016	11	65,771	1,134,000	354,260	650,687	1,942,251	231,092	145,020	1,489	1,940,762	4,523,081
2016	12	84,255	1,475,032	474,671	733,468	2,208,559	293,269	156,426	1,904	2,206,656	5,425,679
		880,807	14,537,729	4,576,721	8,064,067	25,422,777	3,800,584	1,742,975	18,736	25,404,041	59,025,660

+ plus

## Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2016	1	-	-	-	-	611	410	-	-	611	1,021
2016	2	-	-	-	-	652	583	-	-	652	1,235
2016	3	-	-	-	-	187	410	-	-	187	597
2016	4	-	-	-	-	308	205	-	-	308	513
2016	5	-	-	-	-	398	410	-	-	398	808
2016	6	-	-	-	-	180	205	-	-	180	385
2016	7	-	-	-	-	13	145	-	-	13	158
2016	8	-	-	-	-	200	1,244	-	-	200	1,443
2016	9	-	-	-	-	608	615	-	-	608	1,223
2016	10	-	-	-	-	91	755	-	-	91	846
2016	11	-	-	-	-	30	73	-	-	30	103
2016	12	-	-	-	-	40	205	-	-	40	245
		-	-	-	-	3,320	5,259	-	-	3,320	8,579

PacifiCorp  
Washington Results of Operations - June 2017  
JAM INPUT TEMPLATE  
ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2016	1	86,141	1,544,004	506,308	724,536	2,244,127	314,845	156,936	1,919	2,242,207	5,576,897
2016	2	70,208	1,215,373	397,396	650,127	1,889,209	245,452	136,474	1,505	1,887,704	4,604,238
2016	3	70,620	1,217,071	361,286	690,306	1,978,937	268,452	147,964	1,484	1,977,453	4,734,636
2016	4	64,966	1,078,474	310,496	626,837	1,888,807	270,938	141,520	1,377	1,887,429	4,382,039
2016	5	72,562	1,083,219	331,279	646,114	1,976,050	339,750	137,206	1,311	1,974,740	4,586,179
2016	6	73,003	1,118,950	349,647	665,833	2,283,114	432,817	139,479	1,611	2,281,503	5,062,843
2016	7	84,308	1,206,505	384,563	680,871	2,588,594	480,697	146,226	1,769	2,586,825	5,571,764
2016	8	85,033	1,299,557	410,499	668,994	2,482,507	398,469	143,868	1,657	2,480,850	5,488,927
2016	9	63,127	1,060,343	344,166	663,566	2,016,278	276,514	141,221	1,369	2,014,909	4,565,214
2016	10	60,814	1,105,201	352,151	662,730	1,927,595	253,270	150,635	1,342	1,926,253	4,512,394
2016	11	65,771	1,134,000	354,260	650,687	1,942,281	231,166	145,020	1,489	1,940,792	4,523,184
2016	12	84,255	1,475,032	474,671	733,468	2,208,599	293,473	156,426	1,904	2,206,695	5,425,923
		880,807	14,537,729	4,576,721	8,064,067	25,426,097	3,805,843	1,742,975	18,736	25,407,360	59,034,239

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2016	1	(5,171)	(130,301)	(46,711)	(9,132)	(28,208)	(10,245)	(993)		(28,208)	(230,761)
2016	2	1,132	(5,992)	(24,226)	8,139	30,488	3,580	886		30,488	14,006
2016	3	1,424	20,730	11,798	10,552	15,910	4,834	1,163		15,910	66,410
2016	4	792	8,368	8,132	1,318	4,881	(211)	135		4,881	23,414
2016	5	55	(14,531)	(7,378)	1,019	(20,515)	906	71		(20,515)	(40,373)
2016	6	(603)	(35,036)	(13,778)	(929)	(135,605)	(8,832)	8		(135,605)	(194,775)
2016	7	361	24,592	(2,905)	(311)	(111,954)	1,068	(9)		(111,954)	(89,158)
2016	8	(813)	(48,210)	(12,965)	5,279	(82,419)	2,526	177		(82,419)	(136,424)
2016	9	233	19,411	4,465	2,077	2,455	14,079	80		2,455	42,799
2016	10	333	14,364	16,961	6,791	(11,678)	4,637	875		(11,678)	32,282
2016	11	4,437	69,267	39,223	10,954	30,807	4,594	1,221		30,807	160,503
2016	12	(1,384)	(50,077)	(27,289)	(11,194)	(13,594)	(6,630)	(1,242)		(13,594)	(111,411)
		796	(127,416)	(54,673)	24,562	(319,432)	10,304	2,370	-	(319,432)	(463,489)

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2016	1	80,969	1,413,703	459,598	715,404	2,215,919	304,600	155,943	1,919	2,214,000	5,346,136
2016	2	71,339	1,209,380	373,170	658,265	1,919,697	249,032	137,360	1,505	1,918,191	4,618,244
2016	3	72,044	1,237,801	373,083	700,857	1,994,847	273,285	149,128	1,484	1,993,363	4,801,046
2016	4	65,758	1,086,842	318,629	628,155	1,893,687	270,727	141,654	1,377	1,892,310	4,405,452
2016	5	72,617	1,068,688	323,900	647,133	1,955,535	340,656	137,277	1,311	1,954,224	4,545,806
2016	6	72,401	1,083,914	335,869	664,904	2,147,509	423,985	139,487	1,611	2,145,898	4,868,068
2016	7	84,669	1,231,098	381,658	680,559	2,476,640	481,766	146,216	1,769	2,474,871	5,482,606
2016	8	84,220	1,251,347	397,534	674,273	2,400,089	400,995	144,045	1,657	2,398,432	5,352,503
2016	9	63,360	1,079,753	348,631	665,643	2,018,733	290,592	141,300	1,369	2,017,364	4,608,013
2016	10	61,147	1,119,565	369,112	669,521	1,915,917	257,907	151,510	1,342	1,914,575	4,544,677
2016	11	70,208	1,203,267	393,484	661,640	1,973,088	235,759	146,240	1,489	1,971,599	4,683,687
2016	12	82,871	1,424,955	447,382	722,274	2,195,005	286,843	155,184	1,904	2,193,102	5,314,513
		881,603	14,410,313	4,522,048	8,088,630	25,106,665	3,816,146	1,745,345	18,736	25,087,928	58,570,750

SE Factor	1.5052%	24.6033%	7.7207%	13.8100%		6.5154%	2.9799%	0.0320%	42.8335%	100.0000%
CAEW Factor	4.4494%	72.7281%	22.8225%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.8702%		9.8464%	4.5033%	0.0483%	64.7317%	100.0000%



PacifiCorp  
 Washington Results of Operations - June 2017  
 JAM INPUT TEMPLATE  
 WEST CONTROL AREA COINCIDENT PEAKS

			= equals										
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-16	6	8	177	2,920	943	1,035	3,684	492	221	3	3,681	9,473	
Feb-16	1	8	137	2,356	817	1,032	3,369	460	215	3	3,366	8,387	
Mar-16	6	8	138	2,360	647	1,030	3,084	442	217	3	3,081	7,919	
Apr-16	3	8	121	2,054	540	945	2,996	420	201	2	2,994	7,277	
May-16	23	17	118	2,058	661	1,003	3,778	647	191	2	3,775	8,456	
Jun-16	19	17	128	2,295	725	1,053	4,688	734	204	4	4,684	9,826	
Jul-16	29	17	143	2,485	809	1,006	5,021	567	197	3	5,018	10,228	
Aug-16	18	18	143	2,496	804	1,001	4,837	649	210	3	4,834	10,141	
Sep-16	26	18	106	1,964	618	1,026	4,224	559	199	3	4,222	8,697	
Oct-16	19	8	114	1,917	601	966	2,961	374	210	2	2,959	7,143	
Nov-16	29	8	136	2,110	658	1,028	3,418	383	209	3	3,415	7,942	
Dec-16	14	18	124	2,584	818	1,065	3,635	464	219	3	3,632	8,908	
			1,586	27,600	8,643	12,191	45,694	6,192	2,493	33	45,661.27	104,399	
			+ plus										
			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-16	6	8	(40)	(498)	(123)	(17)	(111)	(23)	(4)	-	(111)	(817)	
Feb-16	1	8	3	(39)	(43)	5	25	8	1	-	25	(38)	
Mar-16	6	8	(5)	(71)	18	17	23	1	2	-	23	(16)	
Apr-16	3	8	4	37	14	3	22	2	0	-	22	84	
May-16	23	17	(1)	(87)	(49)	(1)	(95)	14	0	-	(95)	(219)	
Jun-16	19	17	(1)	(156)	(34)	(1)	(162)	(22)	(0)	-	(162)	(377)	
Jul-16	29	17	0	25	(21)	2	(190)	10	(0)	-	(190)	(174)	
Aug-16	18	18	(1)	(147)	(37)	(7)	(178)	8	0	-	(178)	(363)	
Sep-16	26	18	1	89	10	3	(187)	(19)	0	-	(187)	(102)	
Oct-16	19	8	2	158	88	12	27	4	1	-	27	292	
Nov-16	29	8	8	236	84	28	43	10	3	-	43	413	
Dec-16	14	18	(3)	(91)	(35)	(5)	(26)	(14)	(1)	-	(26)	(174)	
			(33)	(545)	(127)	39	(808)	(21)	3	-	(808)	(1,492)	
			= equals										
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-16	6	8	137	2,421	821	1,018	3,572	469	217	3	3,569	8,655	
Feb-16	1	8	141	2,317	775	1,037	3,395	469	216	3	3,392	8,349	
Mar-16	6	8	133	2,289	664	1,047	3,107	443	219	3	3,105	7,903	
Apr-16	3	8	126	2,090	555	949	3,018	422	201	2	3,017	7,361	
May-16	23	17	117	1,972	612	1,002	3,683	660	192	2	3,681	8,237	
Jun-16	19	17	126	2,139	691	1,052	4,526	712	204	4	4,522	9,449	
Jul-16	29	17	143	2,510	788	1,008	4,831	577	197	3	4,828	10,055	
Aug-16	18	18	142	2,349	767	994	4,659	657	210	3	4,656	9,778	
Sep-16	26	18	107	2,053	628	1,030	4,038	540	199	3	4,035	8,594	
Oct-16	19	8	116	2,075	689	978	2,988	377	211	2	2,986	7,435	
Nov-16	29	8	144	2,346	742	1,057	3,460	393	212	3	3,458	8,355	
Dec-16	14	18	120	2,494	783	1,059	3,609	450	218	3	3,606	8,734	
			1,553	27,055	8,515	12,230	44,886	6,170	2,497	33	44,854	102,907	
CACW			4.1826%	72.8794%	22.9380%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CACE			0.0000%	0.0000%	0.0000%	18.5915%		9.3800%	3.7951%	0.0499%	68.1835%	100.0000%	
CAGW			4.2493%	72.8416%	22.9091%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE			0.0000%	0.0000%	0.0000%	19.1612%		9.4966%	3.9722%	0.0495%	67.3205%	100.0000%	

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL GROSS PLANT (LESS SO FACTOR)	26,130,412,832	513,246,966	6,236,930,708	1,802,253,955	3,224,274,972	12,028,967,169	1,647,817,532	672,329,435	6,583,106		
SO	100.0000%	1.9642%	23.8685%	6.8972%	12.3392%	46.0267%	6.3061%	2.5730%	0.0252%		
SYSTEM OVERHEAD FACTOR (SO)											
<b>GROSS PLANT:</b>											
PRODUCTION PLANT	12,165,003,258	156,944,044	2,690,180,897	846,075,160	1,623,374,265	5,703,203,430	804,503,443	336,526,614	4,195,405	0	0
Washington Expelleed Rate Filing - June 2015	6,015,246,584	62,123,260	1,065,050,928	334,962,196	872,416,284	3,065,183,437	432,392,741	180,856,216	2,254,622	0	0
DISTRIBUTION PLANT	6,575,663,044	257,241,317	1,898,421,186	483,676,029	566,602,298	2,800,254,205	330,885,874	126,602,136	0	0	0
GENERAL PLANT	1,183,140,884	27,605,201	324,856,090	86,299,177	146,288,489	467,631,915	75,972,021	31,018,568	169,423	0	0
INTANGIBLE PLANT	936,811,609	22,008,226	322,533,850	95,774,333	73,064,120	267,157,499	41,780,334	13,939,979	136,668	0	0
TOTAL GROSS PLANT	26,776,084,378	525,928,049	6,391,042,651	1,846,786,895	3,303,945,455	12,324,148,488	1,689,534,412	688,942,413	6,756,018	0	0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	1.9642%	23.8685%	6.8972%	12.3392%	46.0267%	6.3061%	2.5730%	0.0252%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,149,419,278)	(65,161,933)	(997,007,270)	(313,565,099)	(538,346,523)	(1,672,346,690)	(264,147,934)	(111,006,686)	(1,383,839)	1,546,595	0
Washington Expelleed Rate Filing - June 2015	(1,581,574,935)	(23,360,601)	(400,466,376)	(125,954,157)	(197,680,648)	(694,602,835)	(97,988,295)	(40,991,205)	(510,816)	0	0
DISTRIBUTION PLANT	(2,882,414,434)	(127,677,414)	(977,071,736)	(228,304,301)	(237,604,117)	(920,401,036)	(138,731,885)	(52,623,885)	0	0	0
GENERAL PLANT	(454,580,433)	(10,668,748)	(127,736,059)	(39,294,550)	(55,624,099)	(180,716,216)	(29,274,404)	(11,204,126)	(62,232)	0	0
INTANGIBLE PLANT	(517,499,286)	(13,010,562)	(185,724,237)	(52,740,916)	(48,521,923)	(183,910,557)	(26,290,886)	(9,213,922)	(66,391)	0	0
TOTAL	(9,386,488,366)	(232,879,177)	(2,686,035,680)	(759,859,023)	(1,072,777,310)	(3,851,977,395)	(556,433,404)	(225,031,694)	(2,043,278)	1,546,595	0
NET PLANT	17,390,596,013	293,048,871	3,705,006,970	1,086,927,872	2,231,168,145	8,472,171,091	1,132,101,008	463,910,719	4,712,741	1,546,595	0
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.6851%	21.3047%	6.2501%	12.8297%	48.7170%	6.5098%	2.6676%	0.0271%	0.0089%	
<b>DISTRIBUTION:</b>											
DISTRIBUTION PLANT - PACIFIC	S	3,318,140,830	1,986,421,186	483,676,029	566,602,298	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION	S	(1,570,657,568)	(127,677,414)	(977,071,736)	(228,304,301)	(237,604,117)	(138,731,885)	(52,623,885)	0	0	0
DNPDP		1,747,483,262	1,011,349,449	255,371,728	351,198,181	0	0	0	0	0	0
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	57.8746%	14.6137%	20.0974%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH	S	3,257,742,214	0	0	0	2,800,254,205	330,885,874	126,602,136	0	0	0
LESS ACCUMULATED DEPRECIATION	S	(1,111,756,865)	0	0	0	(920,401,036)	(136,731,885)	(52,623,885)	0	0	0
DNPDU		2,145,985,348	0	0	0	1,879,853,108	192,153,989	73,978,251	0	0	0
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	87.5986%	8.9541%	3.4473%	0.0000%	0.0000%	0.0000%
TOTAL NET DISTRIBUTION PLANT		3,893,668,610	129,563,903	1,011,349,449	255,371,728	351,198,181	192,153,969	73,978,251	0	0	0
DNPD & SNPD		100.0000%	3.3277%	25.9755%	6.5590%	9.0202%	4.9353%	1.9001%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT DISTRIBUTION											



TOTAL California Oregon Washington Wyo-P&L Utah Idaho-UP&L Wyo-UP&L FERC OTHER NON-UTILITY

Jim Bridger Plant Allocation:  
West Control Area  
East Control Area

100.00%
0.00%

JBG	4.2493%	72.8416%	22.9091%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
JBE	4.4494%	72.7281%	22.8225%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

TRANSMISSION:

TRANSMISSION PLANT

JBG	84,381,040	3,584,767	61,449,893	19,326,380	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
CAGW	1,379,757,408	58,630,243	1,005,036,745	316,090,420	0	0	0	0	0	0	0
CAGE	4,556,722,725	0	0	0	873,121,738	3,087,610,707	432,732,278	181,001,630	2,256,373		
SG	(5,595,590)	(85,750)	(1,435,710)	(454,605)	(705,454)	(2,427,270)	(339,537)	(145,413)	(1,852)		
	6,015,245,594	62,129,260	1,065,050,928	334,962,196	872,416,284	3,085,183,437	432,392,741	180,856,216	2,254,522		

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0	0
JBG	(44,223,863)	(1,879,211)	(32,213,349)	(10,131,302)	0	0	0	0	0	0	0
CAGW	(508,482,063)	(21,607,006)	(370,386,239)	(116,488,817)	0	0	0	0	0	0	0
CAGE	(1,037,966,139)	0	0	0	(198,714,085)	(698,158,607)	(98,485,692)	(41,194,225)	(513,529)		
SG	8,197,129	125,617	2,103,210	665,983	1,033,438	3,555,772	497,397	213,020	2,712		
	(1,581,574,935)	(23,360,601)	(400,366,378)	(125,954,157)	(197,680,648)	(694,602,835)	(97,988,295)	(40,981,205)	(510,816)		

TOTAL NET TRANSMISSION PLANT

	4,433,670,649	38,768,660	664,554,550	209,008,039	674,735,636	2,370,580,602	334,404,445	139,875,011	1,743,705		
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SNPT SYSTEM NET PLANT TRANSMISSION

WRG	100.0000%	0.8744%	14.9888%	4.7141%	15.2184%	53.4677%	7.5424%	3.1546%	0.0393%		
WRE	100.0000%	0.8744%	14.9889%	4.7141%	15.2183%	53.4676%	7.5424%	3.1546%	0.0393%		
	100.0000%	0.9156%	14.9655%	4.6963%	16.5757%	51.4116%	7.8203%	3.5707%	0.0384%		

Total Electric Billings

CN	1,906,442	47,163	601,851	135,518	130,127	900,188	76,598	12,897	0		
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Customer System factor - CN

	2.4739%	31.5694%	7.1084%	6.8256%	47.2182%	4.1228%	0.6617%	0.0000%			
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CIAC

Contributions in Aid of Construction

Oregon	26.0	25.9755%									
Washington - Other	6.6	6.5590%									
Washington - SWIFT	-	0.0000%									
Idaho - PPL	-	0.0000%									
Idaho - UPL	4.9	4.8633%									
Montana	-	0.0000%									
Wyoming PPL	9.0	9.0202%									
Wyoming UPL	1.9	1.9001%									
California	3.3	3.277%									
Utah	48.3	48.2822%									
Total	100	100.0000%									

PacificCorp  
Washington Results of Operations - June 2017

	TOTAL	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	14,443,242	651,339	6,024,649	1,695,823	963,190	4,680,620	406,663	956	0	0	0
<b>BADDEBT</b>	100.00000%	4.5096%	41.7126%	11.7413%	6.8073%	32.4070%	2.8166%	0.0069%	0.0000%	0.0000%	0.0000%
<b>Account 182.22</b>											
Pre-merger	17,094,202	726,387	12,451,662	3,916,133	0	0	0	0	0	0	0
(108) CAGW	(8,454,030)	(958,389)	(6,143,476)	(1,932,163)	0	0	0	0	0	0	0
Post-merger	3,465,613	148,115	2,538,975	796,524	0	0	0	0	0	0	0
(108) CAGW	(240,609)	(10,224)	(175,263)	(55,121)	0	0	0	0	0	0	0
(107) CAGW	1,778,549	75,576	1,295,623	407,450	0	0	0	0	0	0	0
(120) CAEW	1,975,759	87,909	1,436,931	450,918	0	0	0	0	0	0	0
(228) CAGW	7,220,849	306,837	5,259,779	1,654,234	0	0	0	0	0	0	0
(228) CAGW	1,472,376	62,566	1,072,502	337,309	0	0	0	0	0	0	0
(228) SNRP	3,531,000	150,043	2,572,035	806,921	0	0	0	0	0	0	0
(228) CAEW	1,743,025	77,554	1,267,668	397,802	0	0	0	0	0	0	0
Total Acct 182.22	29,626,734	1,266,374	21,576,353	6,784,007	0	0	0	0	0	0	0
Revised Study	112,660	4,786	82,078	25,814	0	0	0	0	0	0	0
(228) CAEW	941,950	41,911	685,062	214,977	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	46,699	787,140	240,791	0	0	0	0	0	0	0
Adjusted Acct 182.22	30,681,364	1,313,073	22,343,493	7,024,797	0	0	0	0	0	0	0
<b>TROJP</b>	100.00000%	4.2797%	72.8243%	22.8960%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator											
<b>Account 228.42</b>											
Plant - Premerger	7,220,849	306,837	5,259,779	1,654,234	0	0	0	0	0	0	0
- Postmerger	1,472,376	62,566	1,072,502	337,309	0	0	0	0	0	0	0
Storage Facility	1,743,025	77,554	1,267,668	397,802	0	0	0	0	0	0	0
Transition Costs	3,531,000	150,043	2,572,035	806,921	0	0	0	0	0	0	0
Total Acct 228.42	13,967,250	597,000	10,171,884	3,195,266	0	0	0	0	0	0	0
Transition Costs	112,660	4,786	82,078	25,814	0	0	0	0	0	0	0
Storage Facility	941,950	41,911	685,062	214,977	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	46,699	787,140	240,791	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,021,880	643,699	10,939,124	3,439,057	0	0	0	0	0	0	0
<b>TROUD</b>	100.00000%	4.2851%	72.8213%	22.8937%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>DILEXP.</b>											
Pre-Merger - PPL	(1,056,402)	(60,295)	(417,111)	(226,745)	(280,185)	(90,066)	0	0	0	0	0
Prod / Hydro	(699,661)	(26,627)	(376,521)	(102,071)	(164,842)	(23,800)	0	0	0	0	0
Transmission	(3,922,740)	(223,775)	(2,577,335)	(855,580)	(765,750)	0	0	0	0	0	0
Distribution	54,047	65	34,496	12,227	6,984	157	17	0	0	0	0
General	721	12	187	57	101	287	41	24	0	0	0
Mining	3,387,251	0	0	0	0	0	0	0	0	0	0
Maint	(388)	0	(39)	(349)	0	0	0	0	0	0	3,387,251
Non Utility											
Total PPL	(2,237,372)	(310,620)	(3,336,323)	(686,903)	(1,178,448)	(112,575)	47	181	19	0	3,387,251

PacificCorp  
Washington Results of Operations - June 2017

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - UPL											
Prod / Hydro	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(56,226)	0	0
Transmission	(2,083,110)	0	0	0	0	(1,705,957)	(267,999)	(92,917)	(12,647)	0	0
Distribution	(5,457,860)	15	134	31	30	(4,661,866)	(536,029)	(240,273)	0	0	0
General	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	1,819	32	496	152	269	791	109	63	7	0	0
Total UPL	(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,926)	(593,259)	(48,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)											
Prod / Other Prod	22,041,634	372,693	6,013,248	1,919,172	2,756,679	9,109,628	1,157,513	630,019	80,662	0	0
Cholla Unit 4	3,422,708	57,585	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Ceddy Unit 4, 5 & 6	1,485,964	23,515	374,158	0	155,202	685,807	65,398	27,881	6,637	0	127,956
Hydro-FPL	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-PPL	309,559	6,214	85,691	26,009	36,973	128,143	15,816	8,580	1,133	0	0
Transmission	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	87,154,330	2,855,544	24,961,969	5,625,569	6,355,775	41,301,473	4,316,693	1,511,951	0	0	156
General	3,104,242	59,632	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	(979,619)	(6,749)	(382,296)	(32,229)	(172,141)	(940,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	7,789,227	107,703	2,029,405	0	1,100,841	3,264,910	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,669,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	50,474,433	867,789	13,963,087	11,222,466	6,374,172	20,869,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA CAGW 2007+ - Goodhue	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	23,000,572	556,063	7,031,086	2,029,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JRG 2007+	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger	787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	38,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes	772,750,304	14,791,952	211,776,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950

Percentage of Total (DITEXP)

	100.0000%	1.9142%	27.3980%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL:											
Pre-Merger - PPL											
Prod / Hydro	35,905,459	1,355,556	18,607,629	5,484,048	7,832,252	1,425,975	0	0	0	0	0
Transmission	16,558,530	634,258	9,023,019	2,476,081	3,703,611	719,661	0	0	0	0	0
Distribution	15,750,307	2,148,352	7,817,486	3,417,990	2,266,480	0	0	0	0	0	0
General	(285,722)	208	(184,604)	98	(66,674)	(33,611)	(190)	(861)	(69)	0	0
Mining	4,812	77	1,213	373	673	2,021	202	154	12	0	0
Malin	0	0	0	0	0	0	0	0	0	0	0
Non Utility	18,170	0	0	0	0	0	0	0	0	0	18,170
Total PPL	67,851,555	4,138,449	36,384,743	11,380,989	13,636,341	2,113,945	113	(707)	(87)	0	18,170
Pre-Merger - UPL											
Prod / Hydro	58,661,358	0	0	0	0	46,696,415	8,634,102	2,951,476	389,366	0	0
Transmission	38,283,369	0	0	0	0	32,370,180	4,303,902	1,414,785	194,502	0	0
Distribution	26,416,213	0	0	0	0	21,633,383	3,463,209	1,299,822	0	0	0
General	(641,751)	(1,185)	(93,417)	(4,280)	(36,709)	(257,047)	(172,578)	(71,832)	(2,693)	0	0
Mining	12,382	197	3,120	859	1,730	5,169	752	394	32	0	0
Total UPL	122,731,570	(989)	(60,297)	(3,331)	(36,979)	100,438,130	16,249,385	5,594,445	881,206	0	0

PacificCorp  
Washington Results of Operations - June 2017

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-PP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)	453,475,053	8,210,050	150,754,079	36,788,482	58,191,870	187,303,826	25,028,800	10,585,088	1,801,642	0	0
Prod / Other Prod	30,878,369	405,160	6,894,841	0	3,756,878	12,578,641	1,375,030	1,111,718	79,345	0	4,576,759
Chalk Unit 4	5,892,753	93,989	1,509,470	0	735,880	2,961,540	395,354	157,008	20,377	0	479,441
Gadsby Unit 4, 5 & 6	37,486,290	721,753	11,132,200	3,116,445	4,756,075	14,691,311	1,955,637	797,340	120,441	0	0
Hydro-PP&L	11,545,650	294,912	3,452,424	1,009,675	1,419,696	4,561,528	596,234	241,587	34,435	0	0
Transmission	274,506,372	5,125,337	80,231,847	22,222,790	34,351,738	111,071,889	14,726,147	5,900,811	875,614	0	0
Distribution	967,006,613	38,086,980	274,720,423	61,776,460	77,836,455	463,643,385	47,767,011	15,936,203	0	0	6,858
General Intangibles	64,633,516	1,519,882	20,412,235	4,832,983	7,938,214	24,790,182	3,827,862	1,386,375	115,071	0	4
Mining	(1,528,485)	(22,155)	(374,104)	(116,231)	(206,630)	(664,749)	(83,209)	(49,585)	(1,734)	0	0
WCA - CAEE 2007+	1,171,408	18,882	293,785	0	164,174	481,498	72,363	37,272	3,728	0	96,731
WCA - CAGE 2007+	1,812,623,805	28,323,511	477,910,559	0	282,355,496	764,517,924	101,006,466	50,232,361	6,060,050	0	152,108,240
WCA - CAGW 2007+	421,045,245	6,930,009	114,598,575	91,762,038	54,707,727	179,235,182	23,798,071	11,512,557	1,438,440	0	(62,877,444)
WCA CAGW 2007+ -Merengue	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodhue	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	175,983,895	3,964,359	49,900,468	12,067,086	21,135,246	74,604,159	9,898,611	4,455,469	338,349	0	1,717,147
WCA - JBG 2007+	148,925,018	2,399,279	39,650,439	32,378,833	19,124,199	64,197,952	6,490,175	4,127,915	377,483	0	(21,920,253)
OREGON EXTRA BOOK DEPR	(57,628,316)	0	(57,628,316)	0	0	0	0	0	0	0	0
Non Utility	(1,448,277)	0	0	0	0	0	0	0	0	0	(1,448,277)
Total Post Merger	4,351,578,907	84,020,554	1,152,599,010	265,839,613	516,270,179	1,893,984,425	238,605,479	106,455,211	11,072,234	0	72,732,203

Total Deferred Taxes	4,542,162,031	88,158,915	1,188,873,456	277,216,870	530,089,541	1,996,536,499	254,854,977	112,046,949	11,653,353	0	72,750,373
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Percentages of Total (DITBAL)	100.0000%	2.1610%	26.1742%	6.1032%	11.6700%	43.9556%	5.6109%	2.4665%	0.2566%	0.0000%	1.6017%
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TAX/DEPR	908,754,428	19,606,750	240,444,118	61,926,191	103,059,436	403,369,498	50,210,702	21,951,146	210,523	0	7,976,065
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Total Schedule M Differences (Power/Tax)	908,754,428	19,606,750	240,444,118	61,926,191	103,059,436	403,369,498	50,210,702	21,951,146	210,523	0	7,976,065
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TOTAL	100.0000%	2.1575%	26.4586%	6.8144%	11.3407%	44.3871%	5.5252%	2.4155%	0.0232%	0.0000%	0.8777%
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SCHMD	238,763,557	1,796,729	30,759,436	9,686,618	37,648,030	132,271,934	18,658,931	7,804,587	97,292	0	0
Depreciation Expense:	0	0	0	0	0	0	0	0	0	0	0
Steam	35,935,102	1,226,669	21,027,505	6,613,284	1,335,083	4,690,656	661,687	276,768	3,450	0	0
Nuclear	127,272,568	1,731,238	29,676,801	9,333,542	16,580,356	58,253,134	8,217,474	3,437,174	42,848	0	0
Hydro	103,937,295	1,079,593	18,403,275	5,787,964	15,074,639	52,962,680	7,471,160	3,125,028	38,957	0	0
Other	146,495,774	7,441,182	50,115,586	13,440,219	15,427,266	49,933,659	6,475,783	3,662,079	0	0	0
Transmission	38,954,264	813,297	10,680,634	2,875,781	4,986,520	16,104,009	2,477,140	998,186	6,698	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step / Adjustment	0	0	0	0	0	0	0	0	0	0	0

Total Depreciation Expense:	681,258,560	14,082,708	160,703,237	47,737,407	91,063,895	314,216,072	43,982,175	19,303,822	189,245	0	0
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SCHMDEXP	100.0000%	2.0373%	23.2479%	6.9059%	13.1736%	45.4556%	6.3597%	2.7926%	0.0274%	0.0000%	0.0000%
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**Electric Operations Revenue**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	SE	0	0	0	0	0	0	0	0	0
<b>4118000 Total</b>			0	0	0	0	0	0	0	0	0
4211000	GAIN ON DISPOSITION OF PROPERTY	CAGE	-6	-6	0	0	0	-1	-4	-1	0
4211000	GAIN ON DISPOSITION OF PROPERTY	OR	54	54	0	0	0	0	0	0	0
4211000	GAIN ON DISPOSITION OF PROPERTY	SO	-551	-11	-38	-82	-253	-35	0	0	0
4211000	GAIN ON DISPOSITION OF PROPERTY	UT	-147	-147	0	0	0	0	0	0	0
<b>4211000 Total</b>			-649	-11	-78	-83	-404	-35	0	0	0
4212000	LOSS - SALE OF ASSETS	OR	1	1	0	0	0	0	0	0	0
4212000	LOSS - SALE OF ASSETS	UT	73	73	0	0	0	0	0	0	0
4212000	LOSS - SALE OF ASSETS	WYP	0	0	0	0	0	0	0	0	0
4212000	LOSS - SALE OF ASSETS	WYU	1	1	0	0	0	0	0	0	0
<b>4212000 Total</b>			76	0	1	1	1	73	0	0	0
4401000	RESIDENTIAL SALES	CA	-51,492	-51,492	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	IDU	-77,699	-77,699	0	0	0	-77,699	0	0	0
4401000	RESIDENTIAL SALES	OR	-659,863	-659,863	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	UT	-780,832	-780,832	0	0	0	-780,832	0	0	0
4401000	RESIDENTIAL SALES	WA	-158,984	-158,984	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	WYP	-99,945	-99,945	0	0	-99,945	0	0	0	0
4401000	RESIDENTIAL SALES	WYU	-12,974	-12,974	0	0	-12,974	0	0	0	0
4401000	RESIDENTIAL SALES	CA	1,947	1,947	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	IDU	199	199	0	0	0	0	0	199	0
4401000	RESIDENTIAL SALES	OR	2,915	2,915	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	UT	16,848	16,848	0	0	0	16,848	0	0	0
4401000	RESIDENTIAL SALES	WA	10,788	10,788	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	WYP	-247	-247	0	0	-247	0	0	0	0
4401000	RESIDENTIAL SALES	OR	215	215	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	UT	-10,092	-10,092	0	0	0	-10,092	0	0	0
4401000	RESIDENTIAL SALES	WA	-913	-913	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	WYP	70	70	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	CA	1,772	1,772	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	IDU	-766	-766	0	0	0	0	-766	0	0
4401000	RESIDENTIAL SALES	OR	786	786	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	UT	7,990	7,990	0	0	0	7,990	0	0	0
4401000	RESIDENTIAL SALES	WA	-3,479	-3,479	0	0	-3,479	0	0	0	0
4401000	RESIDENTIAL SALES	WYP	-3,493	-3,493	0	0	-3,493	0	0	0	0
4401000	RESIDENTIAL SALES	WYU	-317	-317	0	0	-317	0	0	0	0
4401000	RESIDENTIAL SALES	CA	-4	-4	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	IDU	12	12	0	0	0	0	12	0	0
4401000	RESIDENTIAL SALES	OR	23	23	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	UT	22	22	0	0	0	22	0	0	0
4401000	RESIDENTIAL SALES	WA	11	11	0	0	11	0	0	0	0
4401000	RESIDENTIAL SALES	WYP	12	12	0	0	12	0	0	0	0
4401000	RESIDENTIAL SALES	WYU	-4,234	-4,234	0	0	0	0	0	0	-4,234
4401000	RESIDENTIAL SALES	OTHER	-46,198	-46,198	0	0	0	0	0	0	-46,198
4401000	RESIDENTIAL SALES	OTHER	-19	-19	0	0	0	0	0	0	-19
4401000	RESIDENTIAL SALES	OTHER	-2,153	-2,153	0	0	0	0	0	0	-2,153
<b>4401000 Total</b>			-1,870,094	-47,778	-655,925	-152,576	-116,894	-766,064	-78,254	0	-52,604
4421000	COMMERCIAL SALES	CA	-36,424	-36,424	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	IDU	-43,804	-43,804	0	0	0	-43,804	0	0	0
4421000	COMMERCIAL SALES	OR	-476,200	-476,200	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	UT	-737,293	-737,293	0	0	0	-737,293	0	0	0
4421000	COMMERCIAL SALES	WA	-130,920	-130,920	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	WYP	-115,420	-115,420	0	0	-115,420	0	0	0	0
4421000	COMMERCIAL SALES	WYU	-11,416	-11,416	0	0	-11,416	0	0	0	0
4421000	COMMERCIAL SALES	CA	1,252	1,252	0	0	0	0	0	0	0



**Electric Operations Revenue**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	IDU	117	0	0	0	0	0	0	117	0
4421000	Commercial Revenue Actg Adjustments	OR	879	0	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	UT	13,392	0	0	0	0	13,392	0	0	0
4421000	Commercial Revenue Actg Adjustments	WA	6,915	0	6,915	0	0	0	0	0	0
4421000	COMMERCIAL SALES	WYP	317	0	0	0	317	0	0	0	0
4421000	Commercial Revenue Actg Adjustments	OR	161	0	161	0	0	0	0	0	0
4421000	COMMERCIAL SALES	UT	-10,482	0	0	0	0	-10,482	0	0	0
4421000	Commercial Revenue Adj - Deferred NPC Me	WA	-856	0	0	-856	0	0	0	0	0
4421000	COMMERCIAL SALES	WYP	97	0	0	0	97	0	0	0	0
4421000	Commercial Revenue Adj - Deferred NPC Me	CA	1,100	1,100	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	IDU	-297	0	0	0	0	0	-297	0	0
4421000	Commercial Revenue - Commercial	OR	8,309	0	8,309	0	0	0	0	0	0
4421000	COMMERCIAL SALES	UT	11,746	0	0	0	0	11,746	0	0	0
4421000	Commercial Revenue - Commercial	WA	3,834	0	0	3,834	0	0	0	0	0
4421000	COMMERCIAL SALES	WYP	1,455	0	0	0	1,455	0	0	0	0
4421000	Commercial Revenue - Commercial	WYU	151	0	0	0	151	0	0	0	0
4421000	COMMERCIAL SALES	OTHER	-3,284	0	0	0	0	0	0	0	-3,284
4421000	Commercial Revenue - Commercial	OTHER	-32,978	0	0	0	0	0	0	0	-32,978
4421000	COMMERCIAL SALES	OTHER	-1,523	0	0	0	0	0	0	0	-1,523
4421000	Commercial Revenue - Large Commercial	OTHER	-64	0	0	0	0	0	0	0	-64
4421000	COMMERCIAL SALES	OTHER	-1,406	0	0	0	0	0	0	0	-1,406
4421000	Commercial Revenue - Commercial	OTHER	-1,552,974	-34,072	-466,850	-121,027	-125,150	-722,636	-43,984	0	-39,255
4422000	IND SLS/EXCL IRRIG	CA	-6,242	-6,242	0	0	0	0	0	0	0
4422000	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-20,406	0	0	0	0	0	-20,406	0	0
4422000	IND SLS/EXCL IRRIG	OR	-140,817	0	-140,817	0	0	0	0	0	0
4422000	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-368,291	0	0	0	0	-368,291	0	0	0
4422000	IND SLS/EXCL IRRIG	WA	-52,293	0	0	-52,293	0	0	0	0	0
4422000	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-341,280	0	0	0	-341,280	0	0	0	0
4422000	IND SLS/EXCL IRRIG	WYU	-105,459	0	0	0	-105,459	0	0	0	0
4422000	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-90,156	0	0	0	0	-90,156	0	0	0
4422000	SPECIAL CONTRACTS-SITUS	UT	-117,720	0	0	0	0	-117,720	0	0	0
4422000	IND SLS/EXCL IRRIG	CA	202	202	0	0	0	0	0	0	0
4422000	INDUSTRIAL Revenue Actg Adjustments	IDU	41	41	0	0	0	0	41	0	0
4422000	IND SLS/EXCL IRRIG	OR	1,595	0	1,595	0	0	0	0	0	0
4422000	INDUSTRIAL Revenue Actg Adjustments	UT	7,356	0	0	0	0	7,356	0	0	0
4422000	IND SLS/EXCL IRRIG	WA	3,872	0	0	3,872	0	0	0	0	0
4422000	INDUSTRIAL Revenue Actg Adjustments	WYP	-1,189	0	0	0	-1,189	0	0	0	0
4422000	IND SLS/EXCL IRRIG	OR	53	0	53	0	0	0	0	0	0
4422000	INDUSTRIAL Revenue Adj - Deferred NPC Me	UT	-6,476	0	0	0	0	-6,476	0	0	0
4422000	IND SLS/EXCL IRRIG	WA	-456	0	0	-456	0	0	0	0	0
4422000	INDUSTRIAL Revenue Adj - Deferred NPC Me	WYP	445	0	0	0	445	0	0	0	0
4422000	IND SLS/EXCL IRRIG	CA	-200	-200	0	0	0	0	0	0	0
4422000	INDUSTRIAL Revenue - Industrial	IDU	-79	0	0	0	0	0	-79	0	0
4422000	IND SLS/EXCL IRRIG	OR	-7,506	0	0	-7,506	0	0	0	0	0
4422000	INDUSTRIAL Revenue - Industrial	UT	-13,211	0	0	0	0	-13,211	0	0	0
4422000	IND SLS/EXCL IRRIG	WA	-1,988	0	0	-1,988	0	0	0	0	0
4422000	INDUSTRIAL Revenue - Industrial	WYP	1,524	0	0	0	1,524	0	0	0	0
4422000	IND SLS/EXCL IRRIG	WYU	668	0	0	0	668	0	0	0	0
4422000	INDUSTRIAL Revenue - Industrial	OTHER	-2,979	0	0	0	0	0	0	0	-2,979
4422000	Solar Feed-In Revenue - Industrial	OTHER	-10,304	0	0	0	0	0	0	0	-10,304
4422000	IND SLS/EXCL IRRIG	OTHER	-357	0	0	0	0	0	0	0	-357
4422000	INDUSTRIAL Revenue - Small Industrial	OTHER	-1,971	0	0	0	0	0	0	0	-1,971
4422000	IND SLS/EXCL IRRIG	OTHER	-787	0	0	0	0	0	0	0	-787
4422000	INDUSTRIAL Revenue - Industrial	OTHER	-1,274,413	-62,400	-146,675	-50,865	-445,292	-499,342	-110,600	0	-16,388
4422000	INDUSTRIAL SALES - IRRIGATION	CA	-13,172	-13,172	0	0	0	0	0	0	0



**Electric Operations Revenue**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	IDU	-60,715	0	0	0	0	0	-60,715	0	0
4423000	INDUST SALES-IRRIG	OR	-31,170	0	-31,170	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	UT	-19,688	0	0	0	0	-19,688	0	0	0
4423000	INDUST SALES-IRRIG	WA	-13,755	0	0	-13,755	0	0	0	0	0
4423000	INDUST SALES-IRRIG	WY	-1,912	0	0	0	-1,912	0	0	0	0
4423000	INDUST SALES-IRRIG	CA	-464	0	0	0	0	-464	0	0	0
4423000	INDUST SALES-IRRIG	IDU	449	449	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	OR	143	0	0	0	0	0	143	0	0
4423000	INDUST SALES-IRRIG	UT	75	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	WA	37	0	0	0	0	37	0	0	0
4423000	INDUST SALES-IRRIG	WY	161	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	CA	-1	0	0	0	-1	0	0	0	0
4423000	INDUST SALES-IRRIG	WY	-86	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	WA	-144	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	OR	-1,207	0	0	0	0	0	-1,207	0	0
4423000	INDUST SALES-IRRIG	UT	-3,184	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	WA	-46	0	0	0	0	-46	0	0	0
4423000	INDUST SALES-IRRIG	WY	-1,080	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	CA	-17	0	0	0	-17	0	0	0	0
4423000	INDUST SALES-IRRIG	WY	11	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	WA	16	16	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	OR	-26	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	UT	74	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	WA	-128	0	0	0	0	0	0	0	-128
4423000	INDUST SALES-IRRIG	WY	-3,632	0	0	0	0	0	0	0	-3,632
4423000	INDUST SALES-IRRIG	CA	-1	0	0	0	0	0	0	0	-1
4423000	INDUST SALES-IRRIG	OR	-149,462	-12,851	-34,306	-14,686	-2,382	-19,697	-61,779	0	-3,762
441000	PUB ST/HWY LIGHT	CA	-435	-435	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	IDU	524	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	OR	-5,957	0	-5,957	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	UT	-9,060	0	0	-9,060	0	0	0	0	0
441000	PUB ST/HWY LIGHT	WA	-1,358	0	0	-1,358	0	0	0	0	0
441000	PUB ST/HWY LIGHT	WY	-1,616	0	0	0	-1,616	0	0	0	0
441000	PUB ST/HWY LIGHT	CA	-350	0	0	0	-350	0	0	0	0
441000	PUB ST/HWY LIGHT	OR	11	11	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	UT	2	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	WA	15	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	WY	231	0	0	0	0	0	231	0	0
441000	PUB ST/HWY LIGHT	CA	65	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	OR	-3	0	0	0	-3	0	0	0	0
441000	PUB ST/HWY LIGHT	UT	-5	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	WA	-42	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	WY	-6	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	CA	-57	0	0	0	0	-57	0	0	0
441000	PUB ST/HWY LIGHT	OR	-13	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	UT	-109	0	0	0	-109	0	0	0	0
441000	PUB ST/HWY LIGHT	WA	-10	0	0	0	0	0	0	0	0
441000	PUB ST/HWY LIGHT	WY	-54	0	0	0	0	0	0	0	-54
441000	PUB ST/HWY LIGHT	CA	-408	0	0	0	0	0	0	0	-408
441000	PUB ST/HWY LIGHT	OR	-19,688	-466	-5,947	-1,311	-2,088	-8,687	-528	0	-462
4451000	OTHER SALES PUBLIC	UT	135	0	0	0	0	0	0	0	0
4451000	OTHER SALES PUBLIC	OR	-16,211	0	0	0	0	-16,211	0	0	0
4451000	OTHER SALES PUBLIC	UT	135	0	0	0	0	0	0	0	0





**Electric Operations Revenue**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Altec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4451000	OTHER SALES PUBLIC	UT	972	972	0	0	0	0	972	0	0
4451000	OTHER SALES PUBLIC	OTHER	-42	-42	0	0	0	0	0	0	-42
4451000	OTHER SALES PUBLIC	OTHER	-501	-501	0	0	0	0	0	0	-501
<b>4451000 Total</b>			<b>-15,646</b>	<b>-15,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-15,403</b>	<b>0</b>	<b>-542</b>
4471000	ON SYS WHOLE-FIRM	OR	-575	-575	0	0	0	0	0	0	0
4471000	ON SYS WHOLE-FIRM	FERC	-1,022	-1,022	0	0	0	0	0	0	-1,022
<b>4471000 Total</b>			<b>-1,597</b>	<b>-1,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,022</b>
4479000	TRANS SRVC	FERC	-79	-79	0	0	0	0	0	0	-79
<b>4479000 Total</b>			<b>-79</b>	<b>-79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-79</b>
4501000	FORF DISC/INT-RES	CA	-211	-211	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	IDU	-235	-235	0	0	0	0	-235	0	0
4501000	FORF DISC/INT-RES	OR	-3,312	-3,312	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	UT	-2,475	-2,475	0	0	0	0	-2,475	0	0
4501000	FORF DISC/INT-RES	WA	-651	-651	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	WYP	-425	-425	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	WYU	-49	-49	0	0	0	0	0	0	0
<b>4501000 Total</b>			<b>-7,358</b>	<b>-7,358</b>	<b>-211</b>	<b>-3,312</b>	<b>-651</b>	<b>-425</b>	<b>-2,475</b>	<b>-235</b>	<b>0</b>
4502000	FORF DISC/INT-COMM	CA	-49	-49	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	IDU	-40	-40	0	0	0	0	0	0	-40
4502000	FORF DISC/INT-COMM	OR	-671	-671	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	UT	-576	-576	0	0	0	0	-576	0	0
4502000	FORF DISC/INT-COMM	WA	-126	-126	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	WYP	-111	-111	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	WYU	-11	-11	0	0	0	0	0	0	0
<b>4502000 Total</b>			<b>-1,583</b>	<b>-1,583</b>	<b>-49</b>	<b>-671</b>	<b>-126</b>	<b>-111</b>	<b>-576</b>	<b>-40</b>	<b>0</b>
4503000	FORF DISC/INT-IND	CA	-33	-33	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	IDU	-235	-235	0	0	0	0	0	0	-235
4503000	FORF DISC/INT-IND	OR	-252	-252	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	UT	-234	-234	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	WA	-34	-34	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	WYP	-50	-50	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	WYU	-8	-8	0	0	0	0	0	0	0
<b>4503000 Total</b>			<b>-845</b>	<b>-845</b>	<b>-33</b>	<b>-252</b>	<b>-34</b>	<b>-50</b>	<b>-234</b>	<b>-8</b>	<b>-235</b>
4504000	GOVT RUMI/ALL OTH	CA	0	0	0	0	0	0	0	0	0
4504000	GOVT RUMI/ALL OTH	IDU	-3	-3	0	0	0	0	0	0	-3
4504000	GOVT RUMI/ALL OTH	OR	-12	-12	0	0	0	0	0	0	0
4504000	GOVT RUMI/ALL OTH	UT	-72	-72	0	0	0	0	0	0	0
4504000	GOVT RUMI/ALL OTH	WA	-3	-3	0	0	0	0	0	0	0
4504000	GOVT RUMI/ALL OTH	WYP	-2	-2	0	0	0	0	0	0	0
4504000	GOVT RUMI/ALL OTH	WYU	1	1	0	0	0	0	0	0	0
<b>4504000 Total</b>			<b>-91</b>	<b>-91</b>	<b>0</b>	<b>-12</b>	<b>-3</b>	<b>0</b>	<b>-72</b>	<b>0</b>	<b>-3</b>
4511000	ACCOUNT SERV CHG	CA	-19	-19	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	IDU	-46	-46	0	0	0	0	0	0	-46
4511000	ACCOUNT SERV CHG	OR	-415	-415	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	UT	-2,714	-2,714	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	WA	-76	-76	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	WYP	-111	-111	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	WYU	-8	-8	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	CA	-10	-10	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	IDU	-32	-32	0	0	0	0	0	0	-32
4511000	ACCOUNT SERV CHG	OR	-274	-274	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	UT	-455	-455	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	WA	-52	-52	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	WYP	-81	-81	0	0	0	0	0	0	0



**Electric Operations Revenue**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Misc Service Revenue - CSS (Non-FLT)	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG		WYU	-7								
<b>4511000 Total</b>				<b>-4,300</b>	<b>-29</b>	<b>-128</b>	<b>-689</b>	<b>-207</b>	<b>-3,169</b>	<b>-78</b>	<b>0</b>	<b>0</b>
4512000	TAMPER/RECONNECT	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-1								
4512000	TAMPER/RECONNECT	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0								
4512000	TAMPER/RECONNECT	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-17								
4512000	TAMPER/RECONNECT	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-6								
4512000	TAMPER/RECONNECT	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-11								
4512000	TAMPER/RECONNECT	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-3								
4512000	TAMPER/RECONNECT	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1								
4512000	TAMPER/RECONNECT	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	-40								
<b>4512000 Total</b>				<b>-83</b>	<b>-1</b>	<b>-19</b>	<b>-3</b>	<b>-2</b>	<b>-14</b>	<b>-1</b>	<b>-63</b>	<b>0</b>
4513000	OTHER	OTHER	IDU	-406								
4513000	OTHER	OTHER	OR	-11								
4513000	OTHER	OTHER	SO	-638								
4513000	OTHER	OTHER	UT	-46								
4513000	OTHER	OTHER	WA	-93								
4513000	OTHER	OTHER	WYP	-5								
4513000	OTHER	OTHER	WYU	-47								
<b>4513000 Total</b>				<b>-1,281</b>	<b>-2</b>	<b>-2</b>	<b>-408</b>	<b>-99</b>	<b>-643</b>	<b>-84</b>	<b>0</b>	<b>0</b>
4514000	ENERGY FINANSWER	ENERGY FINAN - NEW COMM	UT	-2								
<b>4514000 Total</b>				<b>-2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>0</b>
4514400	ENGY FINANSWER LIGHT	HOME COMFORT - EXIST RES	CA	0								
4514400	ENGY FINANSWER LIGHT	HOME COMFORT - EXIST RES	WA	0								
<b>4514400 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4530000	SLS WATER & W PWR	Sales of Water & Water Power	CAGE	-52								
<b>4530000 Total</b>				<b>-52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-12</b>	<b>-35</b>	<b>-5</b>	<b>0</b>
4541000	RENTS - COMMON	RENT FROM ELEC PROP	CA	-2								
4541000	RENTS - COMMON	RENT FROM ELEC PROP	IDU	-1								
4541000	RENTS - COMMON	RENT FROM ELEC PROP	OR	-838								
4541000	RENTS - COMMON	RENT FROM ELEC PROP	SO	-15								
4541000	RENTS - COMMON	RENT FROM ELEC PROP	UT	-608								
4541000	RENTS - COMMON	RENT FROM ELEC PROP	WA	-11								
4541000	RENTS - COMMON	RENT FROM ELEC PROP	WYP	-14								
4541000	RENTS - COMMON	RENT FROM ELEC PROP	WYU	-18								
4541000	RENTS - COMMON	REVENUE - JOINT USE OF POLES	CA	-507								
4541000	RENTS - COMMON	REVENUE - JOINT USE OF POLES	IDU	-165								
4541000	RENTS - COMMON	REVENUE - JOINT USE OF POLES	OR	-2,567								
4541000	RENTS - COMMON	REVENUE - JOINT USE OF POLES	UT	-1,879								
4541000	RENTS - COMMON	REVENUE - JOINT USE OF POLES	WA	-755								
4541000	RENTS - COMMON	REVENUE - JOINT USE OF POLES	WYP	-331								
4541000	RENTS - COMMON	RENT USE SANCTIONS & FIRES REVENUE	OR	-1								
4541000	RENTS - COMMON	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-8								
4541000	RENTS - COMMON	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0								
4541000	RENTS - COMMON	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-71								
4541000	RENTS - COMMON	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-2,484								
4541000	RENTS - COMMON	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-8								
4541000	RENTS - COMMON	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-2								
4541000	RENTS - COMMON	UNCOLLECTIBLE REVENUE JOINT USE	CA	-1								
4541000	RENTS - COMMON	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0								
4541000	RENTS - COMMON	UNCOLLECTIBLE REVENUE JOINT USE	OR	-16								
4541000	RENTS - COMMON	UNCOLLECTIBLE REVENUE JOINT USE	UT	-13								
4541000	RENTS - COMMON	UNCOLLECTIBLE REVENUE JOINT USE	WA	0								
4541000	RENTS - COMMON	UNCOLLECTIBLE REVENUE JOINT USE	WYP	-2								
4541000	RENTS - COMMON	RENT REV - STEAM	CAGE	-200								
4541000	RENTS - COMMON	RENT REV - STEAM	IBG	-6								



**Electric Operations Revenue**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301870	-7	0	-2	-1	0	-3	0	0
4541000	RENTS - COMMON	301871	-14	0	0	-3	-9	-1	0	0
4541000	RENTS - COMMON	301872	-287	-17	-287	-90	0	0	0	0
4541000	RENTS - COMMON	301873	-195	-3	-50	-16	-84	-12	0	0
4541000	RENTS - COMMON	301874	-332	0	-77	-30	-224	-32	0	0
4541000	RENTS - COMMON	301875	-66	-3	-48	-15	0	0	0	0
4541000	RENTS - COMMON	301876	-1,170	-18	-300	-95	-508	-71	0	0
4541000	RENTS - COMMON	301877	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301878	-124	-2	-30	-9	-57	-8	0	0
4541000	RENTS - COMMON	301879	-618	0	0	0	-618	0	0	0
4541000	RENTS - COMMON	301880	-45	0	0	-10	-30	-4	0	0
4541000	RENTS - COMMON	301881	-6	0	-4	-1	0	0	0	0
4541000	RENTS - COMMON	301882	-129	-3	-31	-19	-55	-8	0	0
4541000	RENTS - COMMON	301883	-1	-1	0	0	0	0	0	0
4541000	RENTS - COMMON	301884	-2	0	0	0	0	-2	0	0
4541000	RENTS - COMMON	301885	-93	0	-93	0	0	0	0	0
4541000	RENTS - COMMON	301886	-109	0	0	0	-109	0	0	0
4541000	RENTS - COMMON	301887	-10	0	0	-10	0	0	0	0
4541000	RENTS - COMMON	301888	-43	0	0	-7	-29	-4	0	0
4541000	RENTS - COMMON	301889	-2,046	-40	-488	-141	-305	-942	-129	-1
4541000	RENTS - COMMON	301890	-11	0	0	0	-11	0	0	0
<b>4541000 Total</b>			<b>-16,688</b>	<b>-619</b>	<b>-5,011</b>	<b>-1,215</b>	<b>-8,185</b>	<b>-508</b>	<b>-2</b>	<b>0</b>
4542000	RENTS - NON COMMON	301862	-1	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301863	-4	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301864	-4	0	0	0	0	0	0	0
<b>4542000 Total</b>			<b>-9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4543000	MCI FOGWIRE REVENUES	301863	-3,344	0	0	-773	-2,251	-318	-2	0
<b>4543000 Total</b>			<b>-3,344</b>	<b>0</b>	<b>0</b>	<b>-773</b>	<b>-2,251</b>	<b>-318</b>	<b>-2</b>	<b>0</b>
4551000	Other Wheeling Rev	301953	-1,627	-14	-244	-77	-295	-870	-123	-1
4551000	Other Wheeling Rev	301963	-846	-7	-127	-40	-156	-84	-64	0
4551000	Other Wheeling Rev	301966	-523	-5	-78	-25	-279	-39	-39	0
4551000	Other Wheeling Rev	301967	-1,934	-17	-290	-91	-355	-1,034	-146	-1
4551000	Other Wheeling Rev	301969	-3,537	-31	-536	-167	-650	-1,891	-267	-1
4551000	Other Wheeling Rev	301973	-2,239	-20	-336	-106	-411	-1,197	-169	-1
4551000	Other Wheeling Rev	301974	-815	-7	-122	-38	-150	-436	-61	0
4551000	Other Wheeling Rev	302082	-3	0	-1	0	-2	0	0	0
4551000	Other Wheeling Rev	302092	-33	0	-5	-2	-18	-2	0	0
4551000	Other Wheeling Rev	302981	-14,639	-128	-2,194	-690	-2,890	-7,827	-1,104	-6
4551000	Other Wheeling Rev	302982	-780	-7	-117	-37	-143	-417	-59	0
4551000	Other Wheeling Rev	302982	-49	0	-7	-2	-9	-26	-4	0
4551000	Other Wheeling Rev	505961	0	0	0	0	0	0	0	0
<b>4551000 Total</b>			<b>-27,031</b>	<b>-216</b>	<b>-4,052</b>	<b>-1,274</b>	<b>-4,966</b>	<b>-14,453</b>	<b>-2,039</b>	<b>-11</b>
4561910	S/T FIRM WHEEL REV	301926	-1,004	-9	-151	-47	-185	-537	-76	0
<b>4561910 Total</b>			<b>-1,004</b>	<b>-9</b>	<b>-151</b>	<b>-47</b>	<b>-185</b>	<b>-537</b>	<b>-76</b>	<b>0</b>
4561920	L/T FIRM WHEEL REV	301912	-17,031	-105	-1,803	-567	-2,210	-6,433	-907	-5
4561920	L/T FIRM WHEEL REV	301916	-7,632	-67	-1,144	-360	-1,402	-4,081	-576	-3
4561920	L/T FIRM WHEEL REV	301917	-21,269	-186	-3,188	-1,003	-3,908	-11,372	-1,604	-8
4561920	L/T FIRM WHEEL REV	302961	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302962	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302980	-26,365	-231	-3,932	-1,243	-4,844	-14,097	-1,989	-16
<b>4561920 Total</b>			<b>-67,297</b>	<b>-588</b>	<b>-10,087</b>	<b>-3,172</b>	<b>-12,365</b>	<b>-35,982</b>	<b>-5,076</b>	<b>-26</b>
4561930	NON-FIRM WHEELING REVENUE	301922	-11,935	-109	-1,786	-561	-2,405	-6,136	-933	-5
4561930	NON-FIRM WHEELING REVENUE	302822	-177	-2	-27	-8	-36	-91	-14	0



**Electric Operations Revenue**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>4561930 Total</b>			<b>-12,113</b>	<b>-1,813</b>	<b>-111</b>	<b>-569</b>	<b>-2,441</b>	<b>-6,227</b>	<b>-947</b>	<b>-5</b>	<b>0</b>
4561990	TRANSMISSION REFUND	WRG	-3,678	-551	-32	-173	-676	-1,967	-277	-1	0
<b>4561990 Total</b>			<b>-3,678</b>	<b>-551</b>	<b>-32</b>	<b>-173</b>	<b>-676</b>	<b>-1,967</b>	<b>-277</b>	<b>-1</b>	<b>0</b>
4562100	USE OF FACIL REV	SG	-20	0	0	-2	-3	-9	-1	0	0
<b>4562100 Total</b>			<b>-20</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-3</b>	<b>-9</b>	<b>-1</b>	<b>0</b>	<b>0</b>
4562300	MISC OTHER REV	CAGE	-31	0	0	0	-7	-21	-3	0	0
4562300	MISC OTHER REV	SG	-1	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	UT	-24	0	0	0	0	-24	0	0	0
4562300	MISC OTHER REV	WYP	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	WA	52	0	0	52	0	0	0	0	0
4562300	MISC OTHER REV	CA	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	CAGE	-2,176	0	0	0	-503	-1,465	-207	-1	0
4562300	MISC OTHER REV	OR	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	SG	-33	-1	-1	-9	-3	-15	-2	0	0
4562300	MISC OTHER REV	UT	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	WA	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	SG	825	13	13	212	67	125	358	50	0
4562300	MISC OTHER REV	CAGE	-1,845	0	0	-1,845	0	-427	-1,242	-175	-1
4562300	MISC OTHER REV	JRG	-2,508	-107	-107	-1,827	-575	0	0	0	0
4562300	MISC OTHER REV	CAGE	-296	0	0	0	0	-69	-200	-28	0
4562300	MISC OTHER REV	CAGW	-49	-2	-2	-36	-11	0	0	0	0
4562300	MISC OTHER REV	SG	-371	-6	-6	-95	-30	-56	-161	-23	0
4562300	MISC OTHER REV	SG	-824	-13	-13	-211	-67	-125	-357	-50	0
4562300	MISC OTHER REV	CAGE	-55	0	0	0	0	-13	-37	-5	0
4562300	MISC OTHER REV	CAGW	-352	-15	-15	-257	-81	0	0	0	0
4562300	MISC OTHER REV	WYP	-310	0	0	0	0	310	0	0	0
4562300	MISC OTHER REV	SG	-41	-1	-1	-11	-3	-6	-18	-3	0
4562300	MISC OTHER REV	SG	51	1	1	13	4	8	22	3	0
4562300	MISC OTHER REV	CAGE	-926	-404	-404	-6,924	0	-191	-556	-78	0
4562300	MISC OTHER REV	CAGW	-9,505	0	0	-2,178	0	0	0	0	0
4562300	MISC OTHER REV	SG	-8	0	0	-2	-1	-1	-34	-5	0
4562300	MISC OTHER REV	CAGE	-50	0	0	-318	-100	0	0	0	0
4562300	MISC OTHER REV	CAGW	-436	-19	-19	-530	-167	0	0	0	0
4562300	MISC OTHER REV	CAGW	-728	-31	-31	-9,994	-3,091	-1,593	-526	-3	0
<b>4562300 Total</b>			<b>-19,543</b>	<b>-583</b>	<b>-45</b>	<b>-552</b>	<b>-3,45</b>	<b>-4,250</b>	<b>-146</b>	<b>-1</b>	<b>0</b>
4562310	EIN - MISCELLANEOUS	SG	-26	0	0	-7	-2	-4	-11	-2	0
<b>4562310 Total</b>			<b>-26</b>	<b>0</b>	<b>0</b>	<b>-7</b>	<b>-2</b>	<b>-4</b>	<b>-11</b>	<b>-2</b>	<b>0</b>
4562400	M&S INVENTORY SALES	CAGE	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	CH	-1	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	SO	-2,310	-45	-45	-551	-159	-344	-1,063	-146	-1
4562400	M&S INVENTORY SALES	UT	-185	0	0	0	0	0	-185	0	0
<b>4562400 Total</b>			<b>-2,497</b>	<b>-45</b>	<b>-45</b>	<b>-552</b>	<b>-159</b>	<b>-345</b>	<b>-146</b>	<b>-1</b>	<b>0</b>
4562500	M&S INV COST OF SALE	UT	2,476	0	0	0	0	0	2,476	0	0
<b>4562500 Total</b>			<b>2,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,476</b>	<b>0</b>	<b>0</b>
4562700	RNW ENRGY CRDT SALES	OTHER	1,809	0	0	0	0	0	0	0	1,809
4562700	RNW ENRGY CRDT SALES	OTHER	-211	0	0	0	0	0	0	0	-211
4562700	RNW ENRGY CRDT SALES	OTHER	-6,546	0	0	0	0	0	0	0	-6,546
4562700	RNW ENRGY CRDT SALES	OTHER	9,686	0	0	0	0	0	0	0	9,686
4562700	RNW ENRGY CRDT SALES	OTHER	-8	0	0	0	0	0	0	0	-8
<b>4562700 Total</b>			<b>4,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,730</b>
4562800	CA GHG Emission Allo	OTHER	-11,505	0	0	0	0	0	0	0	-11,505
4562800	CA GHG Emission Allo	OTHER	11,508	0	0	0	0	0	0	0	11,508
4562800	CA GHG Emission Allo	OTHER	-9,676	0	0	0	0	0	0	0	-9,676
<b>4562800 Total</b>			<b>-9,673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-9,673</b>



**PACIFICORP**

**Electric Operations Revenue**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4563500	305890	OR	9,703	9,703	0	0	0	0	0	0	0
4563500	305891	OR	-3,312	-3,312	0	0	0	0	0	0	0
<b>4563500 Total</b>			<b>6,391</b>	<b>6,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>-5,049,400</b>	<b>-103,966</b>	<b>-1,341,568</b>	<b>-351,200</b>	<b>-717,399</b>	<b>-2,110,398</b>	<b>-305,772</b>	<b>-1,151</b>	<b>-117,967</b>





**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPPLY & ENG	STEX Steam O&M Expense	SG	33	0	9	3	5	14	2	0	0
5000000	OPER SUPPLY & ENG	STEX Steam O&M Expense	CAGE	5,987	0	0	0	1,385	4,031	569	3	0
5000000	OPER SUPPLY & ENG	STEX Steam O&M Expense	CAGW	35	1	25	8	0	0	0	0	0
5000000	OPER SUPPLY & ENG	STEX Steam O&M Expense	JBG	14,848	631	10,816	3,402	0	0	0	0	0
<b>5000000 Total</b>				<b>20,903</b>	<b>633</b>	<b>10,850</b>	<b>3,412</b>	<b>1,390</b>	<b>4,045</b>	<b>571</b>	<b>3</b>	<b>0</b>
5001000	OPER SUPPLY & ENG	STEX Steam O&M Expense	CAGE	229	0	0	0	53	154	22	0	0
5001000	OPER SUPPLY & ENG	STEX Steam O&M Expense	JBG	44	2	32	10	0	0	0	0	0
<b>5001000 Total</b>				<b>273</b>	<b>2</b>	<b>32</b>	<b>10</b>	<b>53</b>	<b>154</b>	<b>22</b>	<b>0</b>	<b>0</b>
501NPC		Net Power Cost Expense	CAEW	248,783	11,069	180,935	56,779	0	0	0	0	0
<b>501NPC Total</b>				<b>248,783</b>	<b>11,069</b>	<b>180,935</b>	<b>56,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5010000	FUEL CONSUMED	STEX Steam O&M Expense	SE	382	6	94	30	64	164	25	0	0
5010000	FUEL CONSUMED	STEX Steam O&M Expense	CAEE	235	0	0	0	60	152	23	0	0
5010000	FUEL CONSUMED	STEX Steam O&M Expense	JBE	3,343	149	2,432	763	0	0	0	0	0
<b>5010000 Total</b>				<b>3,961</b>	<b>155</b>	<b>2,526</b>	<b>793</b>	<b>124</b>	<b>316</b>	<b>48</b>	<b>0</b>	<b>0</b>
5011500	FUEL REG CST DFRL AM	STEX Steam O&M Expense	CA	560	-345	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX Steam O&M Expense	OR	560	0	560	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX Steam O&M Expense	WYP	-1,055	0	0	0	-1,055	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX Steam O&M Expense	CAEE	28,873	0	0	0	7,326	18,690	2,843	14	0
<b>5011500 Total</b>				<b>28,033</b>	<b>-345</b>	<b>560</b>	<b>0</b>	<b>6,271</b>	<b>18,690</b>	<b>2,843</b>	<b>14</b>	<b>0</b>
5012000	FUEL HAND-COAL	STEX Steam O&M Expense	SE	178	-3	-44	-14	-30	-76	-12	0	0
5012000	FUEL HAND-COAL	STEX Steam O&M Expense	CAGW	1,922	82	1,400	440	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX Steam O&M Expense	CAEE	9,075	0	0	0	2,303	5,874	894	4	0
5012000	FUEL HAND-COAL	STEX Steam O&M Expense	JBE	-481	-21	-350	-110	0	0	0	0	0
<b>5012000 Total</b>				<b>10,337</b>	<b>58</b>	<b>1,006</b>	<b>317</b>	<b>2,273</b>	<b>5,798</b>	<b>882</b>	<b>4</b>	<b>0</b>
5013000	START UP FUEL - GAS	STEX Steam O&M Expense	CAEE	311	0	0	0	79	201	31	0	0
<b>5013000 Total</b>				<b>311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>	<b>201</b>	<b>31</b>	<b>0</b>	<b>0</b>
5014000	FUEL CONSUMED-DIESEL	STEX Steam O&M Expense	CAEE	14	0	0	0	3	9	1	0	0
<b>5014000 Total</b>				<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>0</b>
5014500	START UP FUEL-DIESEL	STEX Steam O&M Expense	CAGW	114	5	83	26	0	0	0	0	0
5014500	START UP FUEL-DIESEL	STEX Steam O&M Expense	CAEE	3,151	0	0	0	800	2,040	310	2	0
5014500	START UP FUEL-DIESEL	STEX Steam O&M Expense	JBE	888	39	646	203	0	0	0	0	0
<b>5014500 Total</b>				<b>4,153</b>	<b>44</b>	<b>729</b>	<b>229</b>	<b>800</b>	<b>2,040</b>	<b>310</b>	<b>2</b>	<b>0</b>
5015000	FUEL CONS-RES DISP	STEX Steam O&M Expense	CAEE	13	0	0	0	3	8	1	0	0
5015000	FUEL CONS-RES DISP	STEX Steam O&M Expense	JBE	115	5	84	26	0	0	0	0	0
<b>5015000 Total</b>				<b>127</b>	<b>5</b>	<b>84</b>	<b>26</b>	<b>3</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>0</b>
5015100	ASH & ASH BYPRD SALE	STEX Steam O&M Expense	JBE	0	0	0	0	0	0	0	0	0
<b>5015100 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5020000	STEAM EXPENSES	STEX Steam O&M Expense	CAGE	31,056	0	0	0	7,184	20,907	2,949	15	0
5020000	STEAM EXPENSES	STEX Steam O&M Expense	CAGW	846	36	616	194	0	0	0	0	0
5020000	STEAM EXPENSES	STEX Steam O&M Expense	JBG	16,881	717	12,256	3,867	0	0	0	0	0
<b>5020000 Total</b>				<b>48,783</b>	<b>753</b>	<b>12,913</b>	<b>4,061</b>	<b>7,184</b>	<b>20,907</b>	<b>2,949</b>	<b>15</b>	<b>0</b>
5022000	STM EXP - FLYASH	STEX Steam O&M Expense	CAGE	1,594	0	0	0	369	1,073	151	1	0
<b>5022000 Total</b>				<b>1,594</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>369</b>	<b>1,073</b>	<b>151</b>	<b>1</b>	<b>0</b>
5023000	STM EXP BOTTOM ASH	STEX Steam O&M Expense	CAGE	14	0	0	0	3	10	1	0	0
<b>5023000 Total</b>				<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>0</b>



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5024000	STM EXP SCRUBBER	Steam O&M Expense	CAGE	2,359	0	0	0	0	546	1,588	224	1
<b>5024000 Total</b>				<b>2,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>546</b>	<b>1,588</b>	<b>224</b>	<b>1</b>
5029000	STM EXP - OTHER	Steam O&M Expense	CAGE	17,270	0	0	0	0	3,995	11,626	1,640	9
5029000	STM EXP - OTHER	Steam O&M Expense	JBG	333	14	243	76	76	0	0	0	0
<b>5029000 Total</b>				<b>17,603</b>	<b>14</b>	<b>243</b>	<b>76</b>	<b>3,995</b>	<b>11,626</b>	<b>1,640</b>	<b>9</b>	<b>0</b>
5050000	ELECTRIC EXPENSES	Steam O&M Expense	CAGE	965	0	0	0	0	223	650	92	0
5050000	ELECTRIC EXPENSES	Steam O&M Expense	CAGW	97	4	71	22	22	0	0	0	0
<b>5050000 Total</b>				<b>1,062</b>	<b>4</b>	<b>71</b>	<b>22</b>	<b>223</b>	<b>650</b>	<b>92</b>	<b>0</b>	<b>0</b>
5051000	ELEC EXP GENERAL	Steam O&M Expense	CAGE	27	0	0	0	0	6	18	3	0
<b>5051000 Total</b>				<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>18</b>	<b>3</b>	<b>0</b>	<b>0</b>
5060000	MISC STEAM PWR EXP	Steam O&M Expense	CAGE	41,113	0	0	0	0	9,511	27,878	3,904	20
5060000	MISC STEAM PWR EXP	Steam O&M Expense	CAGW	1,373	58	1,000	315	315	0	0	0	0
5060000	MISC STEAM PWR EXP	Steam O&M Expense	JBG	-4,764	-202	-3,470	-1,091	-1,091	0	0	0	0
<b>5060000 Total</b>				<b>37,723</b>	<b>-144</b>	<b>-2,470</b>	<b>-777</b>	<b>9,511</b>	<b>27,678</b>	<b>3,904</b>	<b>20</b>	<b>0</b>
5061000	MISC STM EXP - CON	Steam O&M Expense	CAGE	917	0	0	0	0	212	617	87	0
5061000	MISC STM EXP - CON	Steam O&M Expense	JBG	4	0	3	3	1	0	0	0	0
<b>5061000 Total</b>				<b>921</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>212</b>	<b>617</b>	<b>87</b>	<b>0</b>
5061100	MISC STM EXP P1CU	Steam O&M Expense	CAGE	76	0	0	0	0	18	51	7	0
5061100	MISC STM EXP P1CU	Steam O&M Expense	JBG	1,341	57	977	307	307	0	0	0	0
<b>5061100 Total</b>				<b>1,417</b>	<b>57</b>	<b>977</b>	<b>307</b>	<b>307</b>	<b>18</b>	<b>51</b>	<b>7</b>	<b>0</b>
5061300	MISC STM EXP COMPT	Steam O&M Expense	CAGE	475	0	0	0	0	110	320	45	0
5061300	MISC STM EXP COMPT	Steam O&M Expense	JBG	25	1	18	6	6	0	0	0	0
<b>5061300 Total</b>				<b>500</b>	<b>1</b>	<b>18</b>	<b>6</b>	<b>6</b>	<b>110</b>	<b>320</b>	<b>45</b>	<b>0</b>
5061400	MISC STM EXP OFFIC	Steam O&M Expense	CAGE	1,190	0	0	0	0	275	801	113	1
5061400	MISC STM EXP OFFIC	Steam O&M Expense	JBG	1,304	55	950	299	299	0	0	0	0
<b>5061400 Total</b>				<b>2,494</b>	<b>55</b>	<b>950</b>	<b>299</b>	<b>299</b>	<b>275</b>	<b>801</b>	<b>113</b>	<b>1</b>
5061500	MISC STM EXP COMM	Steam O&M Expense	CAGE	126	0	0	0	0	29	85	12	0
5061500	MISC STM EXP COMM	Steam O&M Expense	JBG	126	0	0	0	0	29	85	12	0
<b>5061500 Total</b>				<b>252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58</b>	<b>170</b>	<b>24</b>	<b>0</b>
5061600	MISC STM EXP FIRE	Steam O&M Expense	JBG	9	0	7	2	2	0	0	0	0
<b>5061600 Total</b>				<b>9</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5062000	MISC STM - ENVRMNT	Steam O&M Expense	CAGE	1,638	0	0	0	0	379	1,103	156	1
5062000	MISC STM - ENVRMNT	Steam O&M Expense	JBG	30	1	22	7	7	0	0	0	0
<b>5062000 Total</b>				<b>1,668</b>	<b>1</b>	<b>22</b>	<b>7</b>	<b>379</b>	<b>1,103</b>	<b>156</b>	<b>1</b>	<b>0</b>
5063000	MISC STEAM JVA CR	Steam O&M Expense	CAGE	-11,538	0	0	0	0	-2,669	-7,767	-1,096	-6
5063000	MISC STEAM JVA CR	Steam O&M Expense	JBG	-27,534	-1,170	-20,056	-6,308	-6,308	0	0	0	0
<b>5063000 Total</b>				<b>-39,072</b>	<b>-1,170</b>	<b>-20,056</b>	<b>-6,308</b>	<b>-6,308</b>	<b>-2,669</b>	<b>-7,767</b>	<b>-1,096</b>	<b>-6</b>
5064000	MISC STM EXP RCRT	Steam O&M Expense	CAGE	26	0	0	0	0	6	18	2	0
<b>5064000 Total</b>				<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>18</b>	<b>2</b>	<b>0</b>	<b>0</b>
5065000	MISC STM EXP - SEC	Steam O&M Expense	CAGE	519	0	0	0	0	120	349	49	0
5065000	MISC STM EXP - SEC	Steam O&M Expense	JBG	47	2	34	11	11	0	0	0	0
<b>5065000 Total</b>				<b>566</b>	<b>2</b>	<b>34</b>	<b>11</b>	<b>120</b>	<b>349</b>	<b>49</b>	<b>0</b>	<b>0</b>
5066000	MISC STM EXP -SFTY	Steam O&M Expense	CAGE	1,215	0	0	0	0	281	818	115	1
5066000	MISC STM EXP -SFTY	Steam O&M Expense	JBG	103	4	75	24	24	0	0	0	0
<b>5066000 Total</b>				<b>1,318</b>	<b>4</b>	<b>75</b>	<b>24</b>	<b>281</b>	<b>818</b>	<b>115</b>	<b>1</b>	<b>0</b>
5067000	MISC STM EXP TRNG	Steam O&M Expense	CAGE	1,463	0	0	0	0	339	985	139	1
<b>5067000 Total</b>				<b>1,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>339</b>	<b>985</b>	<b>139</b>	<b>1</b>	<b>0</b>





# PACIFICORP

## Operations & Maintenance Expense

Twelve Months Ending - July 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5067000	MISC STM EXP TRNG	STEX	JBG	2,622	111	1,910	0	601	0	0	0	0
<b>5067000 Total</b>				<b>4,085</b>	<b>111</b>	<b>1,910</b>	<b>0</b>	<b>601</b>	<b>339</b>	<b>985</b>	<b>139</b>	<b>1</b>
5069000	MISC STM EXP WTSY	STEX	CAGE	219	0	0	0	0	51	147	21	0
<b>5069000 Total</b>				<b>219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>147</b>	<b>21</b>	<b>0</b>
5069900	MISC STM EXP MISC	STEX	SG	14	0	3	0	1	2	6	1	0
5069900	MISC STM EXP MISC	STEX	CAGE	2,539	0	0	0	0	587	1,710	241	1
5069900	MISC STM EXP MISC	STEX	JBG	6	0	4	0	1	0	0	0	0
<b>5069900 Total</b>				<b>2,559</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>2</b>	<b>590</b>	<b>1,715</b>	<b>242</b>	<b>1</b>
5070000	RENTS (STEAM GEN)	STEX	CAGE	142	0	0	0	33	0	96	13	0
5070000	RENTS (STEAM GEN)	STEX	CAGW	26	1	19	0	6	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX	JBG	291	12	212	0	67	0	0	0	0
<b>5070000 Total</b>				<b>458</b>	<b>13</b>	<b>231</b>	<b>0</b>	<b>73</b>	<b>33</b>	<b>96</b>	<b>13</b>	<b>0</b>
5100000	MNT SUPERV & ENG	STEX	CAGE	3,758	0	0	0	0	869	2,530	357	2
5100000	MNT SUPERV & ENG	STEX	CAGW	230	10	167	0	53	0	0	0	0
5100000	MNT SUPERV & ENG	STEX	JBG	785	33	572	0	180	0	0	0	0
<b>5100000 Total</b>				<b>4,773</b>	<b>43</b>	<b>739</b>	<b>0</b>	<b>232</b>	<b>869</b>	<b>2,530</b>	<b>357</b>	<b>2</b>
5101000	MINTNCE SUPVSN & ENG	STEX	CAGE	3,865	0	0	0	0	894	2,602	367	2
<b>5101000 Total</b>				<b>3,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>894</b>	<b>2,602</b>	<b>367</b>	<b>2</b>
5110000	MNT OF STRUCTURES	STEX	CAGE	5,174	0	0	0	0	1,197	3,483	491	3
5110000	MNT OF STRUCTURES	STEX	CAGW	348	15	254	0	80	0	0	0	0
5110000	MNT OF STRUCTURES	STEX	JBG	555	24	404	0	127	0	0	0	0
<b>5110000 Total</b>				<b>6,077</b>	<b>38</b>	<b>658</b>	<b>0</b>	<b>207</b>	<b>1,197</b>	<b>3,483</b>	<b>491</b>	<b>3</b>
5111000	MNT OF STRUCTURES	STEX	CAGE	7,244	0	0	0	0	1,676	4,876	688	4
5111000	MNT OF STRUCTURES	STEX	JBG	519	22	378	0	119	0	0	0	0
<b>5111000 Total</b>				<b>7,763</b>	<b>22</b>	<b>378</b>	<b>0</b>	<b>119</b>	<b>1,676</b>	<b>4,876</b>	<b>688</b>	<b>4</b>
5111100	MNT STRCT PMP PLNT	STEX	CAGE	694	0	0	0	0	160	467	65	0
5111100	MNT STRCT PMP PLNT	STEX	JBG	835	35	608	0	191	0	0	0	0
<b>5111100 Total</b>				<b>1,528</b>	<b>35</b>	<b>608</b>	<b>0</b>	<b>191</b>	<b>160</b>	<b>467</b>	<b>65</b>	<b>0</b>
5111200	MNT STRCT WASTE WT	STEX	CAGE	458	0	0	0	0	106	308	43	0
5111200	MNT STRCT WASTE WT	STEX	JBG	341	14	248	0	78	0	0	0	0
<b>5111200 Total</b>				<b>799</b>	<b>14</b>	<b>248</b>	<b>0</b>	<b>78</b>	<b>106</b>	<b>308</b>	<b>43</b>	<b>0</b>
5112000	STRUCTURAL SYSTEMS	STEX	CAGE	3,535	0	0	0	0	818	2,380	336	2
5112000	STRUCTURAL SYSTEMS	STEX	JBG	7,483	318	5,451	0	1,714	0	0	0	0
<b>5112000 Total</b>				<b>11,018</b>	<b>318</b>	<b>5,451</b>	<b>0</b>	<b>1,714</b>	<b>818</b>	<b>2,380</b>	<b>336</b>	<b>2</b>
5114000	MNT OF STRCT CATH	STEX	CAGE	16	0	0	0	0	4	11	2	0
<b>5114000 Total</b>				<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>11</b>	<b>2</b>	<b>0</b>
5116000	MNT STRCT DAM RVR	STEX	CAGE	84	0	0	0	0	19	56	8	0
<b>5116000 Total</b>				<b>84</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>56</b>	<b>8</b>	<b>0</b>
5117000	MNT STRCT FIRE PRT	STEX	CAGE	684	0	0	0	0	158	460	65	0
5117000	MNT STRCT FIRE PRT	STEX	JBG	342	15	249	0	78	0	0	0	0
<b>5117000 Total</b>				<b>1,026</b>	<b>15</b>	<b>249</b>	<b>0</b>	<b>78</b>	<b>158</b>	<b>460</b>	<b>65</b>	<b>0</b>
5118000	MNT STRCT-GROUNDS	STEX	CAGE	882	0	0	0	0	204	594	84	0
5118000	MNT STRCT-GROUNDS	STEX	JBG	538	23	392	0	123	0	0	0	0
<b>5118000 Total</b>				<b>1,420</b>	<b>23</b>	<b>392</b>	<b>0</b>	<b>123</b>	<b>204</b>	<b>594</b>	<b>84</b>	<b>0</b>
5119000	MNT OF STRCT-HVAC	STEX	CAGE	1,266	0	0	0	0	293	853	120	1



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5119000	MNT OF STRCT-HVAC	STEX	JBG	345	15	252	79	0	0	0	0	0
<b>5119000 Total</b>				<b>1,612</b>	<b>15</b>	<b>252</b>	<b>79</b>	<b>293</b>	<b>853</b>	<b>120</b>	<b>1</b>	<b>0</b>
5119900	MNT OF STRCT-MISC	STEX	CAGE	388	0	0	0	0	0	0	0	0
<b>5119900 Total</b>				<b>388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>261</b>	<b>37</b>	<b>0</b>	<b>0</b>
5120000	MANT OF BOILR PLINT	STEX	CAGE	12,303	0	0	0	0	0	0	0	0
5120000	MANT OF BOILR PLINT	STEX	CAGW	3,111	132	2,266	713	0	0	0	0	0
5120000	MANT OF BOILR PLINT	STEX	JBG	956	41	656	219	0	0	0	0	0
<b>5120000 Total</b>				<b>16,369</b>	<b>173</b>	<b>2,962</b>	<b>932</b>	<b>2,846</b>	<b>8,282</b>	<b>1,168</b>	<b>6</b>	<b>0</b>
5121000	MNT BOILR-AIR HTR	STEX	CAGE	10,931	0	0	0	0	0	0	0	0
5121000	MNT BOILR-AIR HTR	STEX	JBG	4,396	187	3,202	1,007	0	0	0	0	0
<b>5121000 Total</b>				<b>15,327</b>	<b>187</b>	<b>3,202</b>	<b>1,007</b>	<b>2,529</b>	<b>7,358</b>	<b>1,038</b>	<b>5</b>	<b>0</b>
5121100	MNT BOILR-CHEM FD	STEX	CAGE	109	0	0	0	0	0	0	0	0
5121100	MNT BOILR-CHEM FD	STEX	JBG	36	2	26	8	0	0	0	0	0
<b>5121100 Total</b>				<b>145</b>	<b>2</b>	<b>26</b>	<b>8</b>	<b>25</b>	<b>74</b>	<b>10</b>	<b>0</b>	<b>0</b>
5121200	MNT BOILR-CL HANDL	STEX	CAGE	2,776	0	0	0	0	0	0	0	0
5121200	MNT BOILR-CL HANDL	STEX	JBG	1,839	78	1,340	421	0	0	0	0	0
<b>5121200 Total</b>				<b>4,615</b>	<b>78</b>	<b>1,340</b>	<b>421</b>	<b>642</b>	<b>1,869</b>	<b>264</b>	<b>1</b>	<b>0</b>
5121400	MNT BOIL-DEMNERLZ	STEX	CAGE	628	0	0	0	0	0	0	0	0
5121400	MNT BOIL-DEMNERLZ	STEX	JBG	66	3	48	15	0	0	0	0	0
<b>5121400 Total</b>				<b>694</b>	<b>3</b>	<b>48</b>	<b>15</b>	<b>145</b>	<b>423</b>	<b>60</b>	<b>0</b>	<b>0</b>
5121500	MNT BOIL-EXTRC STM	STEX	CAGE	165	0	0	0	0	0	0	0	0
5121500	MNT BOIL-EXTRC STM	STEX	JBG	81	3	59	19	0	0	0	0	0
<b>5121500 Total</b>				<b>246</b>	<b>3</b>	<b>59</b>	<b>19</b>	<b>38</b>	<b>111</b>	<b>16</b>	<b>0</b>	<b>0</b>
5121600	MNT BOILR-FLYASH	STEX	CAGE	3,914	0	0	0	0	0	0	0	0
5121600	MNT BOILR-FLYASH	STEX	JBG	1,503	64	1,095	344	0	0	0	0	0
<b>5121600 Total</b>				<b>5,417</b>	<b>64</b>	<b>1,095</b>	<b>344</b>	<b>905</b>	<b>2,635</b>	<b>372</b>	<b>2</b>	<b>0</b>
5121700	MNT BOIL-FUEL OIL	STEX	CAGE	504	0	0	0	0	0	0	0	0
5121700	MNT BOIL-FUEL OIL	STEX	JBG	134	6	98	31	0	0	0	0	0
<b>5121700 Total</b>				<b>638</b>	<b>6</b>	<b>98</b>	<b>31</b>	<b>117</b>	<b>339</b>	<b>48</b>	<b>0</b>	<b>0</b>
5121800	MNT BOIL-FEEDWATR	STEX	CAGE	2,288	0	0	0	0	0	0	0	0
5121800	MNT BOIL-FEEDWATR	STEX	JBG	2,190	93	1,595	502	0	0	0	0	0
<b>5121800 Total</b>				<b>4,478</b>	<b>93</b>	<b>1,595</b>	<b>502</b>	<b>529</b>	<b>1,540</b>	<b>217</b>	<b>1</b>	<b>0</b>
5121900	MNT BOIL-FRZ PRTEC	STEX	CAGE	49	0	0	0	0	0	0	0	0
5121900	MNT BOIL-FRZ PRTEC	STEX	JBG	49	0	0	0	0	0	0	0	0
<b>5121900 Total</b>				<b>98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>33</b>	<b>5</b>	<b>0</b>	<b>0</b>
5122000	MNT BOILR-AUX SVST	STEX	CAGE	512	0	0	0	0	0	0	0	0
5122000	MNT BOILR-AUX SVST	STEX	JBG	111	5	81	25	0	0	0	0	0
<b>5122000 Total</b>				<b>623</b>	<b>5</b>	<b>81</b>	<b>25</b>	<b>119</b>	<b>345</b>	<b>49</b>	<b>0</b>	<b>0</b>
5122100	MNT BOILR-MAIN STM	STEX	CAGE	620	0	0	0	0	0	0	0	0
5122100	MNT BOILR-MAIN STM	STEX	JBG	1,292	55	941	296	0	0	0	0	0
<b>5122100 Total</b>				<b>1,913</b>	<b>55</b>	<b>941</b>	<b>296</b>	<b>144</b>	<b>418</b>	<b>59</b>	<b>0</b>	<b>0</b>
5122200	MNT BOIL-PLVRZD CL	STEX	CAGE	6,665	0	0	0	0	0	0	0	0
5122200	MNT BOIL-PLVRZD CL	STEX	JBG	1,780	76	1,297	408	0	0	0	0	0
<b>5122200 Total</b>				<b>8,445</b>	<b>76</b>	<b>1,297</b>	<b>408</b>	<b>1,542</b>	<b>4,487</b>	<b>633</b>	<b>3</b>	<b>0</b>
5122300	MNT BOIL-PRECIPI/BAG	STEX	CAGE	1,411	0	0	0	0	0	0	0	0
5122300	MNT BOIL-PRECIPI/BAG	STEX	JBG	2,600	110	1,894	596	0	0	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5122300 Total</b>				4,011	110	1,894	596	326	950	134	1	0
5122400	MNT BOIL-PRTRT WTR	STEAM O&M Expense	CAGE	526	0	0	0	145	421	59	0	0
5122400	MNT BOIL-PRTRT WTR	STEAM O&M Expense	JBG	144	6	105	33	0	0	0	0	0
<b>5122400 Total</b>				770	6	105	33	145	421	59	0	0
5122500	MNT BOIL-RV OSMISIS	STEAM O&M Expense	CAGE	110	0	0	0	25	74	10	0	0
5122500	MNT BOIL-RV OSMISIS	STEAM O&M Expense	JBG	180	8	131	41	0	0	0	0	0
<b>5122500 Total</b>				290	8	131	41	25	74	10	0	0
5122600	MNT BOIL-RHEAT ST	STEAM O&M Expense	CAGE	479	0	0	0	111	322	45	0	0
5122600	MNT BOIL-RHEAT ST	STEAM O&M Expense	JBG	20	1	15	5	0	0	0	0	0
<b>5122600 Total</b>				499	1	15	5	111	322	45	0	0
5122800	MNT BOIL-SCOTBLWG	STEAM O&M Expense	CAGE	1,193	0	0	0	276	803	113	1	0
5122800	MNT BOIL-SCOTBLWG	STEAM O&M Expense	JBG	667	28	486	153	0	0	0	0	0
<b>5122800 Total</b>				1,860	28	486	153	276	803	113	1	0
5122900	MNT BOILR-SCRUBBER	STEAM O&M Expense	CAGE	5,024	0	0	0	1,162	3,382	477	2	0
5122900	MNT BOILR-SCRUBBER	STEAM O&M Expense	JBG	2,232	95	1,626	511	0	0	0	0	0
<b>5122900 Total</b>				7,256	95	1,626	511	1,162	3,382	477	2	0
5123000	MNT BOILR-BOTM ASH	STEAM O&M Expense	CAGE	2,209	0	0	0	511	1,487	210	1	0
5123000	MNT BOILR-BOTM ASH	STEAM O&M Expense	JBG	1,128	48	822	258	0	0	0	0	0
<b>5123000 Total</b>				3,337	48	822	258	511	1,487	210	1	0
5123100	MNT BOIL-WTR TRTMT	STEAM O&M Expense	CAGE	361	0	0	0	83	243	34	0	0
<b>5123100 Total</b>				361	0	0	0	83	243	34	0	0
5123200	MNT BOIL-CNTL SUPT	STEAM O&M Expense	CAGE	1,837	0	0	0	27	77	11	0	0
5123200	MNT BOIL-CNTL SUPT	STEAM O&M Expense	JBG	78	78	1,338	421	0	0	0	0	0
<b>5123200 Total</b>				1,915	78	1,338	421	27	77	11	0	0
5123300	MAINT GEO GATH SYS	STEAM O&M Expense	CAGE	308	0	0	0	71	208	29	0	0
<b>5123300 Total</b>				308	0	0	0	71	208	29	0	0
5123400	MAINT OF BOILERS	STEAM O&M Expense	CAGE	1,110	0	0	0	257	747	105	1	0
5123400	MAINT OF BOILERS	STEAM O&M Expense	JBG	856	36	624	196	0	0	0	0	0
<b>5123400 Total</b>				1,967	36	624	196	257	747	105	1	0
5124000	MNT BOILR-CONTROLS	STEAM O&M Expense	CAGE	1,044	0	0	0	242	703	99	1	0
5124000	MNT BOILR-CONTROLS	STEAM O&M Expense	JBG	415	18	302	95	0	0	0	0	0
<b>5124000 Total</b>				1,459	18	302	95	242	703	99	1	0
5125000	MNT BOILER-DRAFT	STEAM O&M Expense	CAGE	2,740	0	0	0	634	1,844	260	1	0
5125000	MNT BOILER-DRAFT	STEAM O&M Expense	JBG	1,410	60	1,027	323	0	0	0	0	0
<b>5125000 Total</b>				4,150	60	1,027	323	634	1,844	260	1	0
5126000	MNT BOILER-FIRESIDE	STEAM O&M Expense	CAGE	869	0	0	0	201	585	83	0	0
5126000	MNT BOILER-FIRESIDE	STEAM O&M Expense	JBG	595	25	434	136	0	0	0	0	0
<b>5126000 Total</b>				1,464	25	434	136	201	585	83	0	0
5127000	MNT BLR-BEARING WTR	STEAM O&M Expense	CAGE	123	0	0	0	29	83	12	0	0
5127000	MNT BLR-BEARING WTR	STEAM O&M Expense	JBG	28	1	21	6	0	0	0	0	0
<b>5127000 Total</b>				152	1	21	6	29	83	12	0	0
5128000	MNT BOILR WTR/STMD	STEAM O&M Expense	CAGE	2,851	0	0	0	660	1,919	271	1	0
5128000	MNT BOILR WTR/STMD	STEAM O&M Expense	JBG	3,923	167	2,858	899	0	0	0	0	0
<b>5128000 Total</b>				6,775	167	2,858	899	660	1,919	271	1	0
5129000	MNT BOIL-COMP AIR	STEAM O&M Expense	CAGE	645	0	0	0	149	434	61	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5129000 Total</b>			<b>645</b>						<b>149</b>	<b>434</b>	<b>61</b>	<b>0</b>
5129900	MAINT-BOILER-MISC	Steam O&M Expense	200						46	135	19	0
5129900	MAINT-BOILER-MISC	Steam O&M Expense	14					3	0	0	0	0
<b>5129900 Total</b>			<b>213</b>					<b>3</b>	<b>46</b>	<b>135</b>	<b>19</b>	<b>0</b>
5130000	MAINT-ELEC PLANT	Steam O&M Expense	3,169						733	2,133	301	2
5130000	MAINT-ELEC PLANT	Steam O&M Expense	1,058					242	0	0	0	0
5130000	MAINT-ELEC PLANT	Steam O&M Expense	416					95	0	0	0	0
<b>5130000 Total</b>			<b>4,643</b>					<b>338</b>	<b>733</b>	<b>2,133</b>	<b>301</b>	<b>2</b>
5131000	MAINT-ELEC AC	Steam O&M Expense	10,710						2,478	7,210	1,017	5
5131000	MAINT-ELEC AC	Steam O&M Expense	4,602					1,054	0	0	0	0
<b>5131000 Total</b>			<b>15,312</b>					<b>1,054</b>	<b>2,478</b>	<b>7,210</b>	<b>1,017</b>	<b>5</b>
5131100	MAINT/LUBE-OIL SYS	Steam O&M Expense	383						89	258	36	0
5131100	MAINT/LUBE-OIL SYS	Steam O&M Expense	484					111	0	0	0	0
<b>5131100 Total</b>			<b>868</b>					<b>111</b>	<b>89</b>	<b>258</b>	<b>36</b>	<b>0</b>
5131300	MAINT/PREVENT ROUT	Steam O&M Expense	14						3	9	1	0
<b>5131300 Total</b>			<b>14</b>					<b>0</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>0</b>
5131400	MAINT/MAIN TURBINE	Steam O&M Expense	2,141						495	1,442	203	1
5131400	MAINT/MAIN TURBINE	Steam O&M Expense	2,931					671	0	0	0	0
<b>5131400 Total</b>			<b>5,072</b>					<b>671</b>	<b>495</b>	<b>1,442</b>	<b>203</b>	<b>1</b>
5132000	MAINT ALARMS/INFO	Steam O&M Expense	1,643						380	1,106	156	1
5132000	MAINT ALARMS/INFO	Steam O&M Expense	107					24	0	0	0	0
<b>5132000 Total</b>			<b>1,750</b>					<b>24</b>	<b>380</b>	<b>1,106</b>	<b>156</b>	<b>1</b>
5133000	MAINT/AIR-COOL-CON	Steam O&M Expense	230						53	155	22	0
<b>5133000 Total</b>			<b>230</b>					<b>0</b>	<b>53</b>	<b>155</b>	<b>22</b>	<b>0</b>
5134000	MAINT/COMPNT COOL	Steam O&M Expense	178						41	120	17	0
5134000	MAINT/COMPNT COOL	Steam O&M Expense	205					47	0	0	0	0
<b>5134000 Total</b>			<b>383</b>					<b>47</b>	<b>41</b>	<b>120</b>	<b>17</b>	<b>0</b>
5135000	MAINT/COMPNT AUXIL	Steam O&M Expense	805						186	542	76	0
5135000	MAINT/COMPNT AUXIL	Steam O&M Expense	205					47	0	0	0	0
<b>5135000 Total</b>			<b>1,010</b>					<b>47</b>	<b>186</b>	<b>542</b>	<b>76</b>	<b>0</b>
5137000	MAINT-COOLING TOWR	Steam O&M Expense	1,146						265	772	109	1
5137000	MAINT-COOLING TOWR	Steam O&M Expense	666					153	0	0	0	0
<b>5137000 Total</b>			<b>1,812</b>					<b>153</b>	<b>265</b>	<b>772</b>	<b>109</b>	<b>1</b>
5138000	MAINT-CIRCUL WATER	Steam O&M Expense	727						168	489	69	0
5138000	MAINT-CIRCUL WATER	Steam O&M Expense	509					117	0	0	0	0
<b>5138000 Total</b>			<b>1,236</b>					<b>117</b>	<b>168</b>	<b>489</b>	<b>69</b>	<b>0</b>
5139000	MAINT-ELECT-DC	Steam O&M Expense	220						51	148	21	0
5139000	MAINT-ELECT-DC	Steam O&M Expense	104					24	0	0	0	0
<b>5139000 Total</b>			<b>324</b>					<b>24</b>	<b>51</b>	<b>148</b>	<b>21</b>	<b>0</b>
5139900	MINT-ELEC PLT-MISC	Steam O&M Expense	24						6	16	2	0
<b>5139900 Total</b>			<b>24</b>					<b>0</b>	<b>6</b>	<b>16</b>	<b>2</b>	<b>0</b>
5140000	MAINT-MISC STM PLN	Steam O&M Expense	3,902						903	2,627	371	2
5140000	MAINT-MISC STM PLN	Steam O&M Expense	457					105	0	0	0	0
<b>5140000 Total</b>			<b>668</b>					<b>105</b>	<b>903</b>	<b>2,627</b>	<b>371</b>	<b>2</b>
5140000	MAINT-MISC STM PLN	Steam O&M Expense	28					487	0	0	0	0
<b>5140000 Total</b>			<b>5,027</b>					<b>487</b>	<b>903</b>	<b>2,627</b>	<b>371</b>	<b>2</b>



# PACIFICORP

## Operations & Maintenance Expense Twelve Months Ending - July 2017 Allocation Method - Factor West Control Area (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5141000	MISC STM-COMP AIR	STEX	1,545	0	0	0	0	357	1,040	147	1	0
5141000	MISC STM-COMP AIR	STEX	267	11	195	61	61	0	0	0	0	0
<b>5141000 Total</b>			<b>1,812</b>	<b>11</b>	<b>195</b>	<b>61</b>	<b>357</b>	<b>1,040</b>	<b>147</b>	<b>1</b>	<b>0</b>	<b>0</b>
5142000	MISC STM PLT-CONSU	STEX	1	0	0	0	0	0	1	0	0	0
<b>5142000 Total</b>			<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5144000	MISC STM PLNT-LAB	STEX	264	0	0	0	61	178	25	0	0	0
5144000	MISC STM PLNT-LAB	STEX	124	5	90	28	0	0	0	0	0	0
<b>5144000 Total</b>			<b>388</b>	<b>5</b>	<b>90</b>	<b>28</b>	<b>61</b>	<b>178</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>
5145000	MAINT MISC-SM TOOL	STEX	128	0	0	0	30	86	12	0	0	0
5145000	MAINT MISC-SM TOOL	STEX	58	2	42	13	0	0	0	0	0	0
<b>5145000 Total</b>			<b>186</b>	<b>2</b>	<b>42</b>	<b>13</b>	<b>30</b>	<b>86</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
5146000	MAINT/PAGING SYS	STEX	151	0	0	0	35	101	14	0	0	0
5146000	MAINT/PAGING SYS	STEX	52	2	38	12	0	0	0	0	0	0
<b>5146000 Total</b>			<b>202</b>	<b>2</b>	<b>38</b>	<b>12</b>	<b>35</b>	<b>101</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>
5147000	MAINT/PLANT EQUIP	STEX	1,277	0	0	0	296	860	121	1	0	0
5147000	MAINT/PLANT EQUIP	STEX	609	26	443	139	0	0	0	0	0	0
<b>5147000 Total</b>			<b>1,886</b>	<b>26</b>	<b>443</b>	<b>139</b>	<b>296</b>	<b>860</b>	<b>121</b>	<b>1</b>	<b>0</b>	<b>0</b>
5148000	MAINT/PLT-VEHICLES	STEX	1,260	0	0	0	0	848	170	1	0	0
5148000	MAINT/PLT-VEHICLES	STEX	336	14	245	77	0	0	0	0	0	0
<b>5148000 Total</b>			<b>1,596</b>	<b>14</b>	<b>245</b>	<b>77</b>	<b>291</b>	<b>848</b>	<b>170</b>	<b>1</b>	<b>0</b>	<b>0</b>
5149000	MAINT MISC-OTHER	STEX	157	0	0	0	0	36	106	15	0	0
5149000	MAINT MISC-OTHER	STEX	-279	-12	-203	-64	0	0	0	0	0	0
<b>5149000 Total</b>			<b>-122</b>	<b>-12</b>	<b>-203</b>	<b>-64</b>	<b>36</b>	<b>106</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>
5350000	OPER SUPERV & ENG	HYEX	1,445	0	0	0	334	973	137	1	0	0
5350000	OPER SUPERV & ENG	HYEX	6,982	297	5,086	1,600	0	0	0	0	0	0
<b>5350000 Total</b>			<b>8,427</b>	<b>297</b>	<b>5,086</b>	<b>1,600</b>	<b>334</b>	<b>973</b>	<b>137</b>	<b>1</b>	<b>0</b>	<b>0</b>
5360000	WATER FOR POWER	HYEX	4	0	0	0	1	2	0	0	0	0
5360000	WATER FOR POWER	HYEX	61	3	45	14	0	0	0	0	0	0
<b>5360000 Total</b>			<b>65</b>	<b>3</b>	<b>45</b>	<b>14</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5370000	HYDRAULIC EXPENSES	HYEX	2,463	105	1,794	564	0	0	0	0	0	0
<b>5370000 Total</b>			<b>2,463</b>	<b>105</b>	<b>1,794</b>	<b>564</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5371000	HYDRO/FISH & WILD	HYEX	128	0	0	0	30	86	12	0	0	0
5371000	HYDRO/FISH & WILD	HYEX	393	17	287	90	0	0	0	0	0	0
<b>5371000 Total</b>			<b>521</b>	<b>17</b>	<b>287</b>	<b>90</b>	<b>30</b>	<b>86</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
5372000	HYDRO/HATCHERY EXP	HYEX	234	10	170	54	0	0	0	0	0	0
<b>5372000 Total</b>			<b>234</b>	<b>10</b>	<b>170</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5374000	HYDRO/OTH REC FAC	HYEX	53	0	0	0	12	36	5	0	0	0
5374000	HYDRO/OTH REC FAC	HYEX	219	9	159	50	0	0	0	0	0	0
<b>5374000 Total</b>			<b>272</b>	<b>9</b>	<b>159</b>	<b>50</b>	<b>12</b>	<b>36</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>
5379000	HYDRO EXPENSE-OTH	HYEX	247	0	0	0	57	166	23	0	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	662	28	482	152	0	0	0	0	0	0
<b>5379000 Total</b>			<b>909</b>	<b>28</b>	<b>482</b>	<b>152</b>	<b>57</b>	<b>166</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>
5390000	MSC HYD PWR GEN EX	HYEX	6,998	0	0	0	0	1,619	4,711	665	3	0
5390000	MSC HYD PWR GEN EX	HYEX	12,003	510	8,743	2,750	0	0	0	0	0	0
<b>5390000 Total</b>			<b>19,001</b>	<b>510</b>	<b>8,743</b>	<b>2,750</b>	<b>1,619</b>	<b>4,711</b>	<b>665</b>	<b>3</b>	<b>0</b>	<b>0</b>



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5400000	RENTS (HYDRO GEN)	HYEX	CAGE	62	0	0	0	0	14	42	6	0
5400000	RENTS (HYDRO GEN)	HYEX	CAGW	1,532	65	1,116	351	0	0	0	0	0
<b>5400000 Total</b>				<b>1,594</b>	<b>65</b>	<b>1,116</b>	<b>351</b>	<b>0</b>	<b>14</b>	<b>42</b>	<b>6</b>	<b>0</b>
5410000	MNT SUPERV & ENG	HYEX	CAGW	0	0	0	0	0	0	0	0	0
<b>5410000 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5420000	MAINT OF STRUCTURE	HYEX	CAGE	90	0	0	0	21	0	61	9	0
5420000	MAINT OF STRUCTURE	HYEX	CAGW	676	29	492	155	0	0	0	0	0
<b>5420000 Total</b>				<b>766</b>	<b>29</b>	<b>492</b>	<b>155</b>	<b>21</b>	<b>0</b>	<b>61</b>	<b>9</b>	<b>0</b>
5430000	MNT DAMS & WTR SYS	HYEX	CAGE	640	0	0	0	148	0	431	61	0
5430000	MNT DAMS & WTR SYS	HYEX	CAGW	3,068	130	2,235	703	0	0	0	0	0
<b>5430000 Total</b>				<b>3,708</b>	<b>130</b>	<b>2,235</b>	<b>703</b>	<b>148</b>	<b>0</b>	<b>431</b>	<b>61</b>	<b>0</b>
5440000	MAINT OF ELEC PLNT	HYEX	CAGE	100	0	0	0	23	0	67	9	0
<b>5440000 Total</b>				<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>67</b>	<b>9</b>	<b>0</b>
5441000	PRIME MOVERS & GEN	HYEX	CAGE	283	0	0	0	65	0	190	27	0
5441000	PRIME MOVERS & GEN	HYEX	CAGW	1,318	56	960	302	0	0	0	0	0
<b>5441000 Total</b>				<b>1,600</b>	<b>56</b>	<b>960</b>	<b>302</b>	<b>65</b>	<b>0</b>	<b>190</b>	<b>27</b>	<b>0</b>
5442000	ACCESS ELEC EQUIP	HYEX	CAGE	222	0	0	0	51	0	150	21	0
5442000	ACCESS ELEC EQUIP	HYEX	CAGW	649	28	472	149	0	0	0	0	0
<b>5442000 Total</b>				<b>871</b>	<b>28</b>	<b>472</b>	<b>149</b>	<b>51</b>	<b>0</b>	<b>150</b>	<b>21</b>	<b>0</b>
5450000	MNT MISC HYDRO PLT	HYEX	CAGW	4	0	0	3	1	0	0	0	0
<b>5450000 Total</b>				<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5451000	MNT-FISH/WILDLIFE	HYEX	CAGW	502	21	365	115	0	0	0	0	0
<b>5451000 Total</b>				<b>502</b>	<b>21</b>	<b>365</b>	<b>115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5454000	MAINT-OTH REC FAC	HYEX	CAGW	2	0	2	0	0	0	0	0	0
<b>5454000 Total</b>				<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5455000	MAINT-RDS/TRAIL/BR	HYEX	CAGE	331	0	0	0	76	223	31	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	CAGW	576	24	419	132	0	0	0	0	0
<b>5455000 Total</b>				<b>906</b>	<b>24</b>	<b>419</b>	<b>132</b>	<b>76</b>	<b>223</b>	<b>31</b>	<b>0</b>	<b>0</b>
5459000	MAINT HYDRO-OTHER	HYEX	CAGE	327	0	0	0	76	220	31	0	0
5459000	MAINT HYDRO-OTHER	HYEX	CAGW	1,197	51	872	274	0	0	0	0	0
<b>5459000 Total</b>				<b>1,524</b>	<b>51</b>	<b>872</b>	<b>274</b>	<b>76</b>	<b>220</b>	<b>31</b>	<b>0</b>	<b>0</b>
5460000	OPER SUPERV & ENG	OPEX	CAGE	194	0	0	0	45	131	18	0	0
5460000	OPER SUPERV & ENG	OPEX	CAGW	141	6	103	32	0	0	0	0	0
<b>5460000 Total</b>				<b>335</b>	<b>6</b>	<b>103</b>	<b>32</b>	<b>45</b>	<b>131</b>	<b>18</b>	<b>0</b>	<b>0</b>
547NPC	Net Power Cost Expense	NPCX	CAEW	72,668	3,233	52,850	16,585	0	0	0	0	0
<b>547NPC Total</b>				<b>72,668</b>	<b>3,233</b>	<b>52,850</b>	<b>16,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5480000	GENERATION EXP	OPEX	CAGE	8,430	0	0	0	1,950	5,675	801	4	0
5480000	GENERATION EXP	OPEX	CAGW	8,175	347	5,955	1,873	0	0	0	0	0
<b>5480000 Total</b>				<b>16,605</b>	<b>347</b>	<b>5,955</b>	<b>1,873</b>	<b>1,950</b>	<b>5,675</b>	<b>801</b>	<b>4</b>	<b>0</b>
5490000	MIS OTH-PWR GEN EX	OPEX	OR	71	0	0	0	0	0	0	0	0
5490000	MIS OTH-PWR GEN EX	OPEX	SG	1,465	22	376	119	223	636	89	0	0
5490000	MIS OTH-PWR GEN EX	OPEX	CAGE	2,334	0	0	0	540	1,571	222	1	0
5490000	MIS OTH-PWR GEN EX	OPEX	CAGW	1,533	65	1,117	351	0	0	0	0	0
<b>5490000 Total</b>				<b>5,404</b>	<b>88</b>	<b>1,564</b>	<b>470</b>	<b>763</b>	<b>2,207</b>	<b>311</b>	<b>2</b>	<b>0</b>
5500000	RENTS (OTHER GEN)	OPEX	OR	-57	0	-57	0	0	0	0	0	0



# PACIFICORP

## Operations & Maintenance Expense

Twelve Months Ending - July 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5500000	RENTS (OTHER GEN)	OPEX	SG	38	1	10	0	3	17	2	0	0
5500000	RENTS (OTHER GEN)	OPEX	CAGE	1,719	0	0	0	0	398	1,157	163	1
5500000	RENTS (OTHER GEN)	OPEX	CAGW	1,819	77	1,325	417	0	0	0	0	0
<b>5500000 Total</b>				<b>3,519</b>	<b>78</b>	<b>1,277</b>	<b>420</b>	<b>403</b>	<b>1,174</b>	<b>166</b>	<b>1</b>	<b>0</b>
5520000	MAINT OF STRUCTURE	OPEX	CAGE	2,324	0	0	0	0	538	1,565	221	1
5520000	MAINT OF STRUCTURE	OPEX	CAGW	34	1	25	8	0	0	0	0	0
<b>5520000 Total</b>				<b>2,358</b>	<b>1</b>	<b>25</b>	<b>8</b>	<b>538</b>	<b>1,565</b>	<b>221</b>	<b>1</b>	<b>0</b>
5530000	MNT GEN & ELEC PLT	OPEX	CAGE	10,822	0	0	0	0	2,503	7,285	1,028	5
5530000	MNT GEN & ELEC PLT	OPEX	CAGW	5,882	250	4,285	1,348	0	0	0	0	0
<b>5530000 Total</b>				<b>16,704</b>	<b>250</b>	<b>4,285</b>	<b>1,348</b>	<b>2,503</b>	<b>7,285</b>	<b>1,028</b>	<b>5</b>	<b>0</b>
5540000	MNT MSC OTH PWR GN	OPEX	CAGE	1,008	0	0	0	0	233	679	96	0
5540000	MNT MSC OTH PWR GN	OPEX	CAGW	913	39	665	209	0	0	0	0	0
<b>5540000 Total</b>				<b>1,922</b>	<b>39</b>	<b>665</b>	<b>209</b>	<b>233</b>	<b>679</b>	<b>96</b>	<b>0</b>	<b>0</b>
5546000	MISC PLANT EQUIP	OPEX	CAGE	26	0	0	0	0	6	17	2	0
<b>5546000 Total</b>				<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>0</b>
555NPC	NPC	Net Power Cost Expense	CAGW	116,383	4,945	84,775	26,662	0	0	0	0	0
555NPC	NPC	Net Power Cost Expense	CAEW	3,830	170	2,786	874	0	0	0	0	0
555NPC	NPC	Net Power Cost Expense	WA	229	0	0	229	0	0	0	0	0
<b>555NPC Total</b>				<b>120,442</b>	<b>5,116</b>	<b>87,561</b>	<b>27,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5552100	CA REC Compliance	Net Power Cost Expense	OTHER	28	0	0	0	0	0	0	0	28
<b>5552100 Total</b>				<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>
5552200	OR REC Compliance	Net Power Cost Expense	OTHER	-8	0	0	0	0	0	0	0	-8
<b>5552200 Total</b>				<b>-8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-8</b>
5552300	WA REC COMPLIANCE	Net Power Cost Expense	OTHER	358	0	0	0	0	0	0	0	358
<b>5552300 Total</b>				<b>358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>358</b>
5552400	RENEW ENRGY CR PURCH	Net Power Cost Expense	OTHER	-629	0	0	0	0	0	0	0	-629
<b>5552400 Total</b>				<b>-629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-629</b>
5555700	NPC Deferral Mchmsm	Net Power Cost Expense	OTHER	62,349	0	0	0	0	0	0	0	62,349
5555700	NPC Deferral Mchmsm	Net Power Cost Expense	WA	10,583	0	0	10,583	0	0	0	0	0
<b>5555700 Total</b>				<b>72,932</b>	<b>0</b>	<b>0</b>	<b>10,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,349</b>
5560000	SYS CTRL & LD DISP	Power Supply Expense	SG	1,666	26	427	26	253	723	101	1	0
<b>5560000 Total</b>				<b>1,666</b>	<b>26</b>	<b>427</b>	<b>26</b>	<b>253</b>	<b>723</b>	<b>101</b>	<b>1</b>	<b>0</b>
5570000	OTHER EXPENSES	Power Supply Expense	SG	25,960	398	6,661	2,109	3,948	11,261	1,575	9	0
5570000	OTHER EXPENSES	Power Supply Expense	CAGE	6,515	0	0	0	1,507	4,386	619	3	0
5570000	OTHER EXPENSES	Power Supply Expense	CAGW	154	7	112	35	0	0	0	0	0
5570000	OTHER EXPENSES	Power Supply Expense	JBG	2,110	90	1,537	483	0	0	0	0	0
5570000	OTHER EXPENSES	Power Supply Expense	JBE	9	0	7	2	0	0	0	0	0
<b>5570000 Total</b>				<b>34,749</b>	<b>494</b>	<b>8,317</b>	<b>2,630</b>	<b>5,455</b>	<b>15,647</b>	<b>2,194</b>	<b>12</b>	<b>0</b>
5578000	OTH EXP-CHOLLA REG	Power Supply Expense	IDU	-33	0	0	0	0	0	-33	0	0
5578000	OTH EXP-CHOLLA REG	Power Supply Expense	OR	-54	0	-54	0	0	0	0	0	0
5578000	OTH EXP-CHOLLA REG	Power Supply Expense	CAGE	1,122	0	0	0	260	756	107	1	0
<b>5578000 Total</b>				<b>1,036</b>	<b>0</b>	<b>-54</b>	<b>0</b>	<b>260</b>	<b>756</b>	<b>74</b>	<b>1</b>	<b>0</b>
5579000	OTH EXP-ST SITUS ACT	Power Supply Expense	IDU	4,267	0	0	0	0	0	4,267	0	0
5579000	OTH EXP-ST SITUS ACT	Power Supply Expense	OR	232	0	232	0	0	0	0	0	0
<b>5579000 Total</b>				<b>4,498</b>	<b>0</b>	<b>232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,267</b>	<b>0</b>	<b>0</b>



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5579100	OTH EXP-LIQ DAMAGE	PSEX	UT	23	0	0	0	0	0	23	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	WYU	22	0	0	0	0	22	0	0	0
<b>5579100 Total</b>				<b>45</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>23</b>	<b>0</b>	<b>0</b>
5600000	OPER SUPERV & ENG	TNEX	SG	6,749	103	1,732	548	1,026	2,928	410	2	0
5600000	OPER SUPERV & ENG	TNEX	CAGE	-143	0	0	0	-33	-96	-14	0	0
5600000	OPER SUPERV & ENG	TNEX	CAGW	503	21	367	115	0	0	0	0	0
<b>5600000 Total</b>				<b>7,110</b>	<b>125</b>	<b>2,098</b>	<b>664</b>	<b>993</b>	<b>2,832</b>	<b>396</b>	<b>2</b>	<b>0</b>
5612000	LD - MONITOR & OPER	TNEX	SG	7,146	110	1,834	581	1,087	3,100	434	2	0
5612000	LD - MONITOR & OPER	TNEX	CAGE	18	0	0	0	4	12	2	0	0
5612000	LD - MONITOR & OPER	TNEX	CAGW	23	1	17	5	0	0	0	0	0
<b>5612000 Total</b>				<b>7,188</b>	<b>110</b>	<b>1,851</b>	<b>586</b>	<b>1,091</b>	<b>3,112</b>	<b>435</b>	<b>2</b>	<b>0</b>
5614000	SCHED, SYS CTR & DSP	TNEX	CAGW	267	11	194	61	0	0	0	0	0
<b>5614000 Total</b>				<b>267</b>	<b>11</b>	<b>194</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5614010	EIM - SCHEDULING/SYS	TNEX	SG	1,846	28	474	150	281	801	112	1	0
<b>5614010 Total</b>				<b>1,846</b>	<b>28</b>	<b>474</b>	<b>150</b>	<b>281</b>	<b>801</b>	<b>112</b>	<b>1</b>	<b>0</b>
5615000	REL PLAN & STDS DEV	TNEX	CAGE	1,651	0	0	0	382	1,112	157	1	0
<b>5615000 Total</b>				<b>1,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>382</b>	<b>1,112</b>	<b>157</b>	<b>1</b>	<b>0</b>
5616000	TRANS SVC STUDIES	TNEX	SG	82	1	21	7	12	35	5	0	0
<b>5616000 Total</b>				<b>82</b>	<b>1</b>	<b>21</b>	<b>7</b>	<b>12</b>	<b>35</b>	<b>5</b>	<b>0</b>	<b>0</b>
5617000	GEN.INTERCNCCT STUD	TNEX	SG	1,562	24	401	127	237	677	95	1	0
<b>5617000 Total</b>				<b>1,562</b>	<b>24</b>	<b>401</b>	<b>127</b>	<b>237</b>	<b>677</b>	<b>95</b>	<b>1</b>	<b>0</b>
5618000	REL PLN & STAND SVCS	TNEX	SG	7,488	115	1,921	608	1,139	3,248	454	2	0
<b>5618000 Total</b>				<b>7,488</b>	<b>115</b>	<b>1,921</b>	<b>608</b>	<b>1,139</b>	<b>3,248</b>	<b>454</b>	<b>2</b>	<b>0</b>
5620000	STATION EXP(TRANS)	TNEX	SG	6	0	2	0	0	1	3	0	0
5620000	STATION EXP(TRANS)	TNEX	CAGE	3,069	0	0	0	710	2,066	291	2	0
5620000	STATION EXP(TRANS)	TNEX	CAGW	541	23	394	124	0	0	0	0	0
5620000	STATION EXP(TRANS)	TNEX	JRG	69	3	50	16	0	0	0	0	0
<b>5620000 Total</b>				<b>3,684</b>	<b>26</b>	<b>445</b>	<b>140</b>	<b>711</b>	<b>2,069</b>	<b>292</b>	<b>2</b>	<b>0</b>
5630000	OVERHEAD LINE EXP	TNEX	CAGE	439	0	0	0	0	101	295	42	0
5630000	OVERHEAD LINE EXP	TNEX	CAGW	101	4	74	23	0	0	0	0	0
<b>5630000 Total</b>				<b>540</b>	<b>4</b>	<b>74</b>	<b>23</b>	<b>0</b>	<b>101</b>	<b>295</b>	<b>42</b>	<b>0</b>
565NPC		NPCX	CAGW	110,930	4,714	80,803	25,413	0	0	0	0	0
<b>565NPC Total</b>				<b>110,930</b>	<b>4,714</b>	<b>80,803</b>	<b>25,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5660000	MISC TRANS EXPENSE	TNEX	SG	2,024	31	519	164	308	878	123	1	0
5660000	MISC TRANS EXPENSE	TNEX	CAGE	255	0	0	0	59	172	24	0	0
5660000	MISC TRANS EXPENSE	TNEX	CAGW	534	23	389	122	0	0	0	0	0
<b>5660000 Total</b>				<b>2,812</b>	<b>54</b>	<b>908</b>	<b>287</b>	<b>367</b>	<b>1,050</b>	<b>147</b>	<b>1</b>	<b>0</b>
5660010	MISC TRANS EXPENSE	TNEX	SG	26	0	7	2	4	11	2	0	0
<b>5660010 Total</b>				<b>26</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>11</b>	<b>2</b>	<b>0</b>	<b>0</b>
5670000	RENTS-TRANSMISSION	TNEX	CAGE	1,171	0	0	0	271	788	111	1	0
5670000	RENTS-TRANSMISSION	TNEX	CAGW	1,033	44	753	237	0	0	0	0	0
<b>5670000 Total</b>				<b>2,204</b>	<b>44</b>	<b>753</b>	<b>237</b>	<b>271</b>	<b>788</b>	<b>111</b>	<b>1</b>	<b>0</b>
5680000	MNT SUPERV & ENG	TNEX	SG	454	7	117	37	69	197	28	0	0
5680000	MNT SUPERV & ENG	TNEX	CAGE	483	0	0	0	112	325	46	0	0
5680000	MNT SUPERV & ENG	TNEX	CAGW	177	8	129	40	0	0	0	0	0





**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5680000 Total</b>				1,114	14	245	77	181	522	73	0	0
5690000	MAINT OF STRUCTURE	TNEX	CAGE	64	0	0	0	15	43	6	0	0
5690000	MAINT OF STRUCTURE	TNEX	CAGW	0	1	0	0	0	0	0	0	0
<b>5690000 Total</b>				64	0	1	0	15	43	6	0	0
5691000	MAINT-COMP HW TRANS	TNEX	SG	156	2	40	13	24	68	9	0	0
<b>5691000 Total</b>				156	2	40	13	24	68	9	0	0
5692000	MAINT-COMP SW TRANS	TNEX	SG	332	5	85	27	50	144	20	0	0
<b>5692000 Total</b>				332	5	85	27	50	144	20	0	0
5693000	MAINT-COM EQP TRANS	TNEX	SG	4,384	67	1,125	356	667	1,902	266	1	0
5693000	MAINT-COM EQP TRANS	TNEX	CAGE	58	0	0	0	14	39	6	0	0
5693000	MAINT-COM EQP TRANS	TNEX	CAGW	289	12	210	66	0	0	0	0	0
<b>5693000 Total</b>				4,731	79	1,335	422	680	1,941	272	1	0
5700000	MAINT STATION EQIP	TNEX	SG	231	4	59	19	35	100	14	0	0
5700000	MAINT STATION EQIP	TNEX	CAGE	8,795	0	0	0	2,034	5,921	835	4	0
5700000	MAINT STATION EQIP	TNEX	CAGW	3,026	129	2,204	693	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	JBG	342	15	249	78	0	0	0	0	0
<b>5700000 Total</b>				12,394	147	2,513	790	2,070	6,021	849	4	0
5710000	MAINT OVHD LINES	TNEX	SG	-31	0	-8	-3	-5	-14	-2	0	0
5710000	MAINT OVHD LINES	TNEX	CAGE	8,802	0	0	0	2,036	5,925	836	4	0
5710000	MAINT OVHD LINES	TNEX	CAGW	7,638	325	5,564	1,750	0	0	0	0	0
<b>5710000 Total</b>				16,408	324	5,556	1,747	2,031	5,912	834	4	0
5720000	MNT UNDERGRD LINES	TNEX	CAGE	81	0	0	0	19	54	8	0	0
5720000	MNT UNDERGRD LINES	TNEX	CAGW	17	1	12	4	0	0	0	0	0
<b>5720000 Total</b>				98	1	12	4	19	54	8	0	0
5730000	MNT MSC TRANS PLINT	TNEX	SG	107	2	27	9	16	46	6	0	0
5730000	MNT MSC TRANS PLINT	TNEX	CAGE	25	0	0	0	6	17	2	0	0
<b>5730000 Total</b>				133	2	27	9	22	64	9	0	0
5800000	OPER SUPERV & ENG	DNEX	CA	41	41	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	IDU	34	0	0	0	0	0	34	0	0
5800000	OPER SUPERV & ENG	DNEX	OR	280	0	280	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	UT	623	0	0	0	0	623	0	0	0
5800000	OPER SUPERV & ENG	DNEX	WA	144	0	0	0	144	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	WYP	108	0	0	0	108	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	SNPD	7,457	248	1,937	489	814	3,600	368	0	0
<b>5800000 Total</b>				8,687	289	2,217	634	922	4,223	402	0	0
5810000	LOAD DISPATCHING	DNEX	SNPD	11,080	369	2,878	727	1,210	5,350	547	0	0
<b>5810000 Total</b>				11,080	369	2,878	727	1,210	5,350	547	0	0
5820000	STATION EXP(DIST)	DNEX	CA	54	54	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	IDU	382	0	0	0	0	0	382	0	0
5820000	STATION EXP(DIST)	DNEX	OR	963	0	963	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	UT	1,959	0	0	0	0	1,959	0	0	0
5820000	STATION EXP(DIST)	DNEX	WA	286	0	0	0	286	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	WYP	788	0	0	0	788	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	SNPD	9	0	2	1	1	4	0	0	0
<b>5820000 Total</b>				4,441	55	965	286	789	1,964	383	0	0
5830000	OVHD LINE EXPENSES	DNEX	CA	136	136	0	0	0	0	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5830000	OVHD LINE EXPENSES	DNEX	IDU	355	0	0	0	0	0	0	355	0
5830000	OVHD LINE EXPENSES	DNEX	OR	1,526	0	1,526	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	UT	4,824	0	0	0	0	4,824	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	WA	258	0	0	0	258	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	WYP	262	0	0	0	262	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	WYU	141	0	0	0	141	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	SNPD	0	0	0	0	0	0	0	0	0
<b>5830000 Total</b>				<b>7,501</b>	<b>136</b>	<b>1,526</b>	<b>403</b>	<b>258</b>	<b>4,824</b>	<b>355</b>	<b>0</b>	<b>0</b>
5840000	UDRGRND LINE EXP	DNEX	OR	0	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	UT	0	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	WYP	0	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	SNPD	-20	-1	-5	-1	-2	-10	-1	0	0
<b>5840000 Total</b>				<b>-19</b>	<b>-1</b>	<b>-5</b>	<b>-1</b>	<b>-2</b>	<b>-9</b>	<b>-1</b>	<b>0</b>	<b>0</b>
5850000	STRT LGHT-SGNL SYS	DNEX	SNPD	211	7	55	14	23	102	10	0	0
<b>5850000 Total</b>				<b>211</b>	<b>7</b>	<b>55</b>	<b>14</b>	<b>23</b>	<b>102</b>	<b>10</b>	<b>0</b>	<b>0</b>
5860000	METER EXPENSES	DNEX	CA	228	228	0	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	IDU	437	0	0	0	0	0	437	0	0
5860000	METER EXPENSES	DNEX	OR	1,581	0	1,581	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	UT	1,828	0	0	0	0	1,828	0	0	0
5860000	METER EXPENSES	DNEX	WA	476	0	0	0	476	0	0	0	0
5860000	METER EXPENSES	DNEX	WYP	787	0	0	0	787	0	0	0	0
5860000	METER EXPENSES	DNEX	WYU	184	0	0	0	184	0	0	0	0
5860000	METER EXPENSES	DNEX	SNPD	4	1	0	0	0	2	0	0	0
<b>5860000 Total</b>				<b>5,523</b>	<b>228</b>	<b>1,582</b>	<b>476</b>	<b>971</b>	<b>1,829</b>	<b>437</b>	<b>0</b>	<b>0</b>
5870000	CUST INSTL EXPENSE	DNEX	CA	504	504	0	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	IDU	957	0	0	0	0	0	957	0	0
5870000	CUST INSTL EXPENSE	DNEX	OR	5,150	0	5,150	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	UT	4,982	0	0	0	0	4,982	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	WA	1,023	0	0	0	1,023	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	WYP	920	0	0	0	920	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	WYU	88	0	0	0	88	0	0	0	0
<b>5870000 Total</b>				<b>13,624</b>	<b>504</b>	<b>5,150</b>	<b>1,023</b>	<b>1,008</b>	<b>4,982</b>	<b>957</b>	<b>0</b>	<b>0</b>
5880000	MSC DISTR EXPENSES	DNEX	CA	22	22	0	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	IDU	25	0	0	0	0	0	25	0	0
5880000	MSC DISTR EXPENSES	DNEX	OR	74	0	74	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	UT	1,985	0	0	0	0	1,985	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	WA	-8	0	0	0	-8	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	WYP	-8	0	0	0	-8	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	WYU	-52	0	0	0	-52	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	SNPD	1,614	54	419	106	176	779	80	0	0
<b>5880000 Total</b>				<b>3,652</b>	<b>76</b>	<b>493</b>	<b>98</b>	<b>116</b>	<b>2,764</b>	<b>105</b>	<b>0</b>	<b>0</b>
5890000	RENTS-DISTRIBUTION	DNEX	CA	99	99	0	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	IDU	29	0	0	0	0	0	29	0	0
5890000	RENTS-DISTRIBUTION	DNEX	OR	1,756	0	1,756	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	UT	726	0	0	0	0	726	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	WA	109	0	0	0	109	0	0	0	0



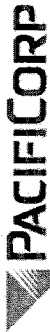
**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alioc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
58900000	RENIS-DISTRIBUTION	DNEX Distribution O&M Expense	WYP	533	0	0	0	0	533	0	0	0
58900000	RENIS-DISTRIBUTION	DNEX Distribution O&M Expense	WYP	86	0	0	0	0	86	0	0	0
58900000	RENIS-DISTRIBUTION	DNEX Distribution O&M Expense	SNPD	7	0	2	0	0	1	3	0	0
<b>58900000 Total</b>				<b>3,346</b>	<b>100</b>	<b>1,758</b>	<b>109</b>	<b>620</b>	<b>730</b>	<b>30</b>	<b>0</b>	<b>0</b>
59000000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	CA	73	0	0	0	0	0	0	0	0
59000000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	IDU	156	0	0	0	0	0	156	0	0
59000000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	OR	940	0	940	0	0	0	0	0	0
59000000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	UT	1,308	0	0	0	0	1,308	0	0	0
59000000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	WA	144	0	0	144	0	0	0	0	0
59000000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	WYP	540	0	0	0	540	0	0	0	0
59000000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	2,270	76	590	149	248	1,096	112	0	0
<b>59000000 Total</b>				<b>5,430</b>	<b>148</b>	<b>1,529</b>	<b>293</b>	<b>787</b>	<b>2,404</b>	<b>268</b>	<b>0</b>	<b>0</b>
59100000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	CA	52	0	0	0	0	0	0	0	0
59100000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	IDU	73	0	0	0	0	0	73	0	0
59100000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	OR	800	0	800	0	0	0	0	0	0
59100000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	UT	656	0	0	0	0	656	0	0	0
59100000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WA	135	0	0	135	0	0	0	0	0
59100000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYP	231	0	0	0	231	0	0	0	0
59100000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYU	56	0	0	0	56	0	0	0	0
59100000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	SNPD	160	5	41	160	17	77	8	0	0
<b>59100000 Total</b>				<b>2,163</b>	<b>57</b>	<b>841</b>	<b>146</b>	<b>305</b>	<b>733</b>	<b>81</b>	<b>0</b>	<b>0</b>
59200000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	CA	480	0	0	0	0	0	0	0	0
59200000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	IDU	534	0	0	0	0	0	534	0	0
59200000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	OR	2,306	0	2,306	0	0	0	0	0	0
59200000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	UT	2,887	0	0	0	0	2,887	0	0	0
59200000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WA	536	0	0	536	0	0	0	0	0
59200000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYP	947	0	0	0	947	0	0	0	0
59200000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYU	-7	0	0	0	-7	0	0	0	0
59200000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	SNPD	1,780	59	462	117	194	3859	88	0	0
<b>59200000 Total</b>				<b>9,463</b>	<b>540</b>	<b>2,769</b>	<b>653</b>	<b>1,135</b>	<b>3,746</b>	<b>621</b>	<b>0</b>	<b>0</b>
59300000	MAINT OVHD LINES	DNEX Distribution O&M Expense	CA	8,422	0	0	0	0	0	0	0	0
59300000	MAINT OVHD LINES	DNEX Distribution O&M Expense	IDU	4,442	0	0	0	0	0	4,442	0	0
59300000	MAINT OVHD LINES	DNEX Distribution O&M Expense	OR	27,856	0	27,856	0	0	0	0	0	0
59300000	MAINT OVHD LINES	DNEX Distribution O&M Expense	UT	28,721	0	0	0	0	28,721	0	0	0
59300000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WA	4,410	0	0	4,410	0	0	0	0	0
59300000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WYP	6,704	0	0	0	6,704	0	0	0	0
59300000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WYU	983	0	0	0	983	0	0	0	0
59300000	MAINT OVHD LINES	DNEX Distribution O&M Expense	SNPD	1,341	45	348	88	146	648	66	0	0
<b>59300000 Total</b>				<b>82,880</b>	<b>8,466</b>	<b>28,205</b>	<b>4,498</b>	<b>7,834</b>	<b>29,369</b>	<b>4,508</b>	<b>0</b>	<b>0</b>
59310000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	CA	-72	0	-72	0	0	0	0	0	0
59310000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	IDU	-355	0	0	0	0	0	-355	0	0
59310000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	OR	-657	0	-657	0	0	0	0	0	0
59310000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	UT	78	0	0	0	0	78	0	0	0
59310000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WA	-135	0	0	-135	0	0	0	0	0
59310000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYP	-95	0	0	0	-95	0	0	0	0
59310000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYU	46	0	0	0	46	0	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5931000	MAINT O/H LINES-LB P	DNEX	SNPD	206	7	53	14	14	22	99	10	0
<b>5931000 Total</b>				<b>-983</b>	<b>-65</b>	<b>-603</b>	<b>-121</b>	<b>-27</b>	<b>178</b>	<b>-345</b>	<b>0</b>	<b>0</b>
5940000	MAINT UDGRND LINES	DNEX	CA	483	483	0	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	IDU	783	0	0	0	0	0	783	0	0
5940000	MAINT UDGRND LINES	DNEX	OR	6,734	0	6,734	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	UT	14,688	0	0	0	0	14,688	0	0	0
5940000	MAINT UDGRND LINES	DNEX	WA	1,266	0	0	1,266	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	WYP	1,828	0	0	0	1,828	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	WYU	334	0	0	0	334	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	SNPD	26	1	7	2	3	13	1	0	0
<b>5940000 Total</b>				<b>26,142</b>	<b>483</b>	<b>6,740</b>	<b>1,268</b>	<b>2,165</b>	<b>14,700</b>	<b>785</b>	<b>0</b>	<b>0</b>
5950000	MAINT LINE TRNSFRM	DNEX	SNPD	1,007	34	262	66	66	110	486	50	0
<b>5950000 Total</b>				<b>1,007</b>	<b>34</b>	<b>262</b>	<b>66</b>	<b>110</b>	<b>486</b>	<b>50</b>	<b>0</b>	<b>0</b>
5960000	MNT STR LGHT-SIG S	DNEX	CA	52	92	0	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	IDU	119	0	0	0	0	0	119	0	0
5960000	MNT STR LGHT-SIG S	DNEX	OR	959	0	959	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	UT	1,349	0	0	0	0	1,349	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	WA	165	0	0	165	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	WYP	282	0	0	0	282	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	WYU	98	0	0	0	98	0	0	0	0
<b>5960000 Total</b>				<b>3,063</b>	<b>92</b>	<b>959</b>	<b>165</b>	<b>380</b>	<b>1,349</b>	<b>119</b>	<b>0</b>	<b>0</b>
5970000	MNT OF METERS	DNEX	CA	8	8	0	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	IDU	52	0	0	0	0	0	52	0	0
5970000	MNT OF METERS	DNEX	OR	149	0	149	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	UT	229	0	0	0	0	229	0	0	0
5970000	MNT OF METERS	DNEX	WA	22	0	0	22	0	0	0	0	0
5970000	MNT OF METERS	DNEX	WYP	25	0	0	0	25	0	0	0	0
5970000	MNT OF METERS	DNEX	WYU	10	0	0	0	10	0	0	0	0
5970000	MNT OF METERS	DNEX	SNPD	-378	-13	-98	-25	-41	-182	-19	0	0
<b>5970000 Total</b>				<b>115</b>	<b>-5</b>	<b>51</b>	<b>-3</b>	<b>-7</b>	<b>46</b>	<b>33</b>	<b>0</b>	<b>0</b>
5980000	MNT MISC DIST PLNT	DNEX	CA	-43	43	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	IDU	45	0	0	0	0	0	45	0	0
5980000	MNT MISC DIST PLNT	DNEX	OR	208	0	208	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	UT	750	0	0	0	0	750	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	WA	132	0	0	132	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	WYP	247	0	0	0	247	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	WYU	0	0	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	SNPD	6,397	213	1,662	420	699	3,089	316	0	0
<b>5980000 Total</b>				<b>7,822</b>	<b>256</b>	<b>1,870</b>	<b>552</b>	<b>946</b>	<b>3,839</b>	<b>361</b>	<b>0</b>	<b>0</b>
9010000	SUPRV (CUST ACCT)	CAEX	CN	2,288	57	722	163	163	172	1,081	94	0
9010000	SUPRV (CUST ACCT)	CAEX	WYP	0	0	0	0	0	0	0	0	0
<b>9010000 Total</b>				<b>2,288</b>	<b>57</b>	<b>722</b>	<b>163</b>	<b>163</b>	<b>172</b>	<b>1,081</b>	<b>94</b>	<b>0</b>
9020000	METER READING EXP	CAEX	CA	899	899	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	CN	748	19	236	53	56	353	31	0	0
9020000	METER READING EXP	CAEX	IDU	2,025	0	0	0	0	0	2,025	0	0
9020000	METER READING EXP	CAEX	OR	9,994	0	9,994	0	0	0	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9020000	METER READING EXP	CAEX Customer Accounting Expense	UT	3,333	0	0	0	0	0	3,333	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WA	589	0	0	0	589	0	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WYP	1,139	0	0	0	1,139	0	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WYU	212	0	0	0	212	0	0	0	0
<b>9020000 Total</b>				<b>18,930</b>	<b>908</b>	<b>10,230</b>	<b>642</b>	<b>1,407</b>	<b>3,686</b>	<b>2,056</b>	<b>0</b>	<b>0</b>
9030000	CUST RCRD/COLL EXP	CAEX Customer Accounting Expense	CN	1,200	30	379	0	85	90	567	49	0
<b>9030000 Total</b>				<b>1,200</b>	<b>30</b>	<b>379</b>	<b>606</b>	<b>85</b>	<b>90</b>	<b>567</b>	<b>49</b>	<b>0</b>
9031000	CUST RCRD/CUST SYS	CAEX Customer Accounting Expense	CN	1,919	47	606	0	136	144	906	79	0
<b>9031000 Total</b>				<b>1,919</b>	<b>47</b>	<b>606</b>	<b>136</b>	<b>144</b>	<b>906</b>	<b>79</b>	<b>0</b>	<b>0</b>
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	CN	8,884	220	2,805	0	632	667	4,195	366	0
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	UT	-2	0	0	0	0	0	-2	0	0
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
<b>9032000 Total</b>				<b>8,883</b>	<b>220</b>	<b>2,805</b>	<b>632</b>	<b>667</b>	<b>4,193</b>	<b>367</b>	<b>0</b>	<b>0</b>
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	CA	177	0	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	CN	12,071	299	3,811	0	858	906	5,700	498	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	IDU	318	0	0	0	0	0	318	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	OR	2,036	0	2,036	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	UT	3,087	0	0	0	0	0	3,087	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	WA	475	0	0	0	475	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYP	376	0	0	0	376	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYU	83	0	0	0	83	0	0	0	0
<b>9033000 Total</b>				<b>18,625</b>	<b>476</b>	<b>5,847</b>	<b>1,333</b>	<b>1,366</b>	<b>8,787</b>	<b>816</b>	<b>0</b>	<b>0</b>
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	CA	26	0	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	IDU	20	0	0	0	0	0	0	20	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	OR	187	0	187	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	UT	92	0	0	0	0	0	92	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	WA	23	0	0	0	23	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYP	41	0	0	0	41	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYU	4	0	0	0	4	0	0	0	0
<b>9035000 Total</b>				<b>395</b>	<b>26</b>	<b>187</b>	<b>23</b>	<b>46</b>	<b>92</b>	<b>20</b>	<b>0</b>	<b>0</b>
9036000	CUST ACCTG/COMMON	CAEX Customer Accounting Expense	CN	16,692	413	5,270	0	1,187	1,253	7,882	688	0
9036000	CUST ACCTG/COMMON	CAEX Customer Accounting Expense	OR	12	0	12	0	0	0	0	0	0
<b>9036000 Total</b>				<b>16,705</b>	<b>413</b>	<b>5,282</b>	<b>1,187</b>	<b>1,253</b>	<b>7,882</b>	<b>688</b>	<b>0</b>	<b>0</b>
9040000	UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CA	679	0	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CN	140	3	44	10	11	66	6	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	IDU	401	0	0	0	0	0	401	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	OR	5,957	0	5,957	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	UT	4,626	0	0	0	0	0	4,626	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WA	1,684	0	0	0	1,684	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WYP	973	0	0	0	973	0	0	0	0
<b>9040000 Total</b>				<b>14,460</b>	<b>682</b>	<b>6,001</b>	<b>1,694</b>	<b>983</b>	<b>4,692</b>	<b>407</b>	<b>0</b>	<b>0</b>
9042000	UNCOLLECTS-JOINT U	CAEX Customer Accounting Expense	CA	-31	0	0	0	0	0	0	0	0
9042000	UNCOLLECTS-JOINT U	CAEX Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9042000	UNCOLLECTS-JOINT U	CAEX Customer Accounting Expense	OR	23	0	23	0	0	0	0	0	0
9042000	UNCOLLECTS-JOINT U	CAEX Customer Accounting Expense	UT	-12	0	0	0	0	0	-12	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9042000	UNCOLL ACCTS-JOINT U	CAEX	WA	1	0	0	0	1	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	WYP	0	0	0	0	0	1	0	0	0
<b>9042000 Total</b>				<b>-17</b>	<b>-31</b>	<b>23</b>	<b>1</b>	<b>1</b>	<b>-12</b>	<b>0</b>	<b>0</b>	<b>0</b>
9050000	MISC CUST ACCT EXP	CAEX	CN	21	1	7	7	1	2	10	1	0
9050000	MISC CUST ACCT EXP	CAEX	UT	2,678	0	0	0	0	0	2,678	0	0
<b>9050000 Total</b>				<b>2,699</b>	<b>1</b>	<b>7</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>2,688</b>	<b>1</b>	<b>0</b>
9070000	SUPRV (CUST SERV)	CSEX	CN	281	7	89	89	20	21	133	12	0
<b>9070000 Total</b>				<b>281</b>	<b>7</b>	<b>89</b>	<b>89</b>	<b>20</b>	<b>21</b>	<b>133</b>	<b>12</b>	<b>0</b>
9080000	CUST ASSIST EXP	CSEX	CA	67	67	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	CN	-2	-1	-1	0	0	0	-1	0	0
9080000	CUST ASSIST EXP	CSEX	IDU	0	0	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	OR	36	0	36	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	UT	12	0	0	0	0	0	12	0	0
9080000	CUST ASSIST EXP	CSEX	WA	2	0	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	WYP	3	0	0	0	0	3	0	0	0
<b>9080000 Total</b>				<b>118</b>	<b>67</b>	<b>35</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>11</b>	<b>0</b>	<b>0</b>
9081000	CUST ASST EXP-GENL	CSEX	CN	230	6	73	73	16	17	109	9	0
<b>9081000 Total</b>				<b>230</b>	<b>6</b>	<b>73</b>	<b>73</b>	<b>16</b>	<b>17</b>	<b>109</b>	<b>9</b>	<b>0</b>
9084000	DSM DIRECT	CSEX	CA	25	25	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	CN	854	21	269	0	61	64	403	35	0
9084000	DSM DIRECT	CSEX	UT	0	0	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	WA	8	0	0	0	8	0	0	0	0
9084000	DSM DIRECT	CSEX	WYP	0	0	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	OTHER	73	0	0	0	0	0	0	0	73
<b>9084000 Total</b>				<b>959</b>	<b>46</b>	<b>269</b>	<b>0</b>	<b>69</b>	<b>64</b>	<b>403</b>	<b>35</b>	<b>73</b>
9085000	DSM AMORT	CSEX	IDU	97	0	0	0	0	0	0	97	0
9085000	DSM AMORT	CSEX	WYP	8	0	0	0	0	8	0	0	0
<b>9085000 Total</b>				<b>104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>97</b>	<b>0</b>
9085100	DSM AMORT-SBC/ECC	CSEX	OTHER	97,955	0	0	0	0	0	0	0	97,955
<b>9085100 Total</b>				<b>97,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,955</b>
9086000	CUST SERV	CSEX	CN	646	16	204	0	46	49	305	27	0
9086000	CUST SERV	CSEX	IDU	168	0	0	0	0	0	0	168	0
9086000	CUST SERV	CSEX	OR	2,010	0	2,010	0	0	0	0	0	0
9086000	CUST SERV	CSEX	UT	2,282	0	0	0	0	0	2,282	0	0
9086000	CUST SERV	CSEX	WA	296	0	0	0	296	0	0	0	0
9086000	CUST SERV	CSEX	WYP	949	0	0	0	0	949	0	0	0
<b>9086000 Total</b>				<b>6,352</b>	<b>16</b>	<b>2,214</b>	<b>0</b>	<b>342</b>	<b>998</b>	<b>2,587</b>	<b>195</b>	<b>0</b>
9089500	BLUE SKY EXPENSE	CSEX	OTHER	4,348	0	0	0	0	0	0	0	4,348
<b>9089500 Total</b>				<b>4,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,348</b>
9089600	SOLAR FEED-IN EXP	CSEX	OTHER	10,721	0	0	0	0	0	0	0	10,721
<b>9089600 Total</b>				<b>10,721</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,721</b>
9089700	SUBSCRIBER SOLAR	CSEX	UT	50	0	0	0	0	0	50	0	0
<b>9089700 Total</b>				<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>
9090000	INFOR/INSTRUCT ADV	CSEX	CA	46	46	0	0	0	0	0	0	0
9090000	INFOR/INSTRUCT ADV	CSEX	CN	1,424	35	449	0	101	107	672	59	0
9090000	INFOR/INSTRUCT ADV	CSEX	IDU	46	0	0	0	0	0	0	46	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9090000	INFOR/INSTRUCT ADV	CSEX Customer Service Expense	OR	311	0	311	0	0	0	0	0	0
9090000	INFOR/INSTRUCT ADV	CSEX Customer Service Expense	UT	690	0	0	0	0	690	0	0	0
9090000	INFOR/INSTRUCT ADV	CSEX Customer Service Expense	WA	79	0	0	0	79	0	0	0	0
9090000	INFOR/INSTRUCT ADV	CSEX Customer Service Expense	WYP	133	0	0	0	133	0	0	0	0
9090000	INFOR/INSTRUCT ADV	CSEX Customer Service Expense	WYU	0	0	0	0	0	0	0	0	0
<b>9090000 Total</b>				<b>2,729</b>	<b>82</b>	<b>760</b>	<b>180</b>	<b>240</b>	<b>1,362</b>	<b>105</b>	<b>0</b>	<b>0</b>
9100000	MISC CUST SERV/INF	CSEX Customer Service Expense	CN	2	0	1	0	0	0	0	0	0
<b>9100000 Total</b>				<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9101000	MISC CUST SERV/INF	CSEX Customer Service Expense	CN	30	1	9	2	2	14	1	0	0
<b>9101000 Total</b>				<b>30</b>	<b>1</b>	<b>9</b>	<b>2</b>	<b>2</b>	<b>14</b>	<b>1</b>	<b>0</b>	<b>0</b>
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	CA	-37	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	IDU	-292	0	0	0	0	0	-292	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	OR	-411	0	-411	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	SO	70,777	1,350	16,893	4,882	10,554	32,576	4,463	18	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	UT	281	0	0	0	0	281	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	WYP	199	0	0	0	199	0	0	0	0
<b>9200000 Total</b>				<b>70,517</b>	<b>1,353</b>	<b>16,483</b>	<b>4,882</b>	<b>10,753</b>	<b>32,857</b>	<b>4,171</b>	<b>18</b>	<b>0</b>
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CA	7	0	0	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CN	91	2	29	6	7	43	4	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	IDU	35	0	0	0	0	0	35	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	OR	100	0	100	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	8,114	159	1,937	560	1,210	3,734	512	2	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	UT	133	0	0	0	0	133	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WA	15	0	0	15	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYP	50	0	0	0	50	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYU	15	0	0	0	15	0	0	0	0
<b>9210000 Total</b>				<b>8,559</b>	<b>169</b>	<b>2,065</b>	<b>581</b>	<b>1,282</b>	<b>3,910</b>	<b>550</b>	<b>2</b>	<b>0</b>
9220000	A&G EXP TRANSF-CR	AGEX Administrative & General Expense	SO	-31,977	-628	-7,632	-2,205	-4,768	-14,718	-2,017	-8	0
<b>9220000 Total</b>				<b>-31,977</b>	<b>-628</b>	<b>-7,632</b>	<b>-2,205</b>	<b>-4,768</b>	<b>-14,718</b>	<b>-2,017</b>	<b>-8</b>	<b>0</b>
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	CA	-6	0	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	IDU	6	0	0	0	0	0	6	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	OR	415	0	415	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	SO	9,188	180	2,193	634	1,370	4,229	579	2	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	UT	1,642	0	0	0	0	1,642	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	WA	65	0	0	65	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	WYP	60	0	0	60	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	WYU	0	0	0	0	0	0	0	0	0
<b>9230000 Total</b>				<b>11,370</b>	<b>174</b>	<b>2,608</b>	<b>699</b>	<b>1,430</b>	<b>5,871</b>	<b>585</b>	<b>2</b>	<b>0</b>
9239990	AFFL SERV EMPLOYED	AGEX Administrative & General Expense	OR	47	0	47	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX Administrative & General Expense	SO	7,295	143	1,741	503	1,088	3,358	460	2	0
9239990	AFFL SERV EMPLOYED	AGEX Administrative & General Expense	UT	12	0	0	12	0	0	0	0	0
<b>9239990 Total</b>				<b>7,354</b>	<b>143</b>	<b>1,788</b>	<b>503</b>	<b>1,088</b>	<b>3,370</b>	<b>460</b>	<b>2</b>	<b>0</b>
9241000	PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	IDU	114	0	0	0	0	114	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	UT	2,152	0	0	0	0	2,152	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9241000	PROP INS- ACCRL SITUS	AGEX	WYP	350	0	0	0	0	350	0	0	0
<b>9241000 Total</b>				<b>9,684</b>	<b>0</b>	<b>7,069</b>	<b>0</b>	<b>350</b>	<b>2,152</b>	<b>114</b>	<b>0</b>	<b>0</b>
9242000	PROP INS-CLAIM SITUS	AGEX	CA	447	0	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	IDU	59	0	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	OR	631	0	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	UT	445	0	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	WYP	155	0	0	0	0	0	0	0	0
<b>9242000 Total</b>				<b>843</b>	<b>447</b>	<b>631</b>	<b>0</b>	<b>155</b>	<b>445</b>	<b>0</b>	<b>0</b>	<b>0</b>
9243000	PROP INS - PREMIUMS	AGEX	SO	5,799	114	1,384	400	865	2,669	366	1	0
<b>9243000 Total</b>				<b>5,799</b>	<b>114</b>	<b>1,384</b>	<b>400</b>	<b>865</b>	<b>2,669</b>	<b>366</b>	<b>1</b>	<b>0</b>
9250000	INJURIES & DAMAGES	AGEX	SO	11,119	218	2,654	767	1,658	5,118	701	3	0
<b>9250000 Total</b>				<b>11,119</b>	<b>218</b>	<b>2,654</b>	<b>767</b>	<b>1,658</b>	<b>5,118</b>	<b>701</b>	<b>3</b>	<b>0</b>
9251000	INJURIES & DAMAGES	AGEX	OR	2,774	0	2,774	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	SO	2,774	54	662	191	414	1,277	175	1	0
<b>9251000 Total</b>				<b>0</b>	<b>54</b>	<b>2,112</b>	<b>191</b>	<b>414</b>	<b>1,277</b>	<b>175</b>	<b>1</b>	<b>0</b>
9261500	PEN EXP-STATE SITUS	AGEX	CA	46	0	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	OR	507	0	507	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	SO	820	16	196	57	122	377	52	0	0
9261500	PEN EXP-STATE SITUS	AGEX	UT	142	0	0	0	0	142	0	0	0
<b>9261500 Total</b>				<b>-1,232</b>	<b>62</b>	<b>-703</b>	<b>-57</b>	<b>-122</b>	<b>-236</b>	<b>-52</b>	<b>0</b>	<b>0</b>
9262500	POSTRET EXP-ST SITUS	AGEX	CA	9	0	0	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	OR	97	0	97	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	UT	139	0	0	0	0	139	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	WYP	165	0	0	0	0	165	0	0	0
<b>9262500 Total</b>				<b>410</b>	<b>9</b>	<b>97</b>	<b>0</b>	<b>165</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>0</b>
9269100	GROSS-UP - PENSION	AGEX	SO	407	8	97	28	61	187	26	0	0
<b>9269100 Total</b>				<b>-407</b>	<b>-8</b>	<b>-97</b>	<b>-28</b>	<b>-61</b>	<b>-187</b>	<b>-26</b>	<b>0</b>	<b>0</b>
9269200	GROSS-UP - POST-RETR	AGEX	SO	5,064	99	1,209	349	755	2,331	319	1	0
<b>9269200 Total</b>				<b>-5,064</b>	<b>-99</b>	<b>-1,209</b>	<b>-349</b>	<b>-755</b>	<b>-2,331</b>	<b>-319</b>	<b>-1</b>	<b>0</b>
9269300	GROSS-UP - SERP	AGEX	SO	1,222	24	292	84	182	563	77	0	0
<b>9269300 Total</b>				<b>1,222</b>	<b>24</b>	<b>292</b>	<b>84</b>	<b>182</b>	<b>563</b>	<b>77</b>	<b>0</b>	<b>0</b>
9269400	GROSS-UP - MD/DN/V/L	AGEX	SO	28,798	566	6,874	1,986	4,294	13,255	1,816	7	0
<b>9269400 Total</b>				<b>28,798</b>	<b>566</b>	<b>6,874</b>	<b>1,986</b>	<b>4,294</b>	<b>13,255</b>	<b>1,816</b>	<b>7</b>	<b>0</b>
9269500	GROSS-UP - 401(K) EX	AGEX	SO	18,821	370	4,492	1,298	2,807	8,663	1,187	5	0
<b>9269500 Total</b>				<b>18,821</b>	<b>370</b>	<b>4,492</b>	<b>1,298</b>	<b>2,807</b>	<b>8,663</b>	<b>1,187</b>	<b>5</b>	<b>0</b>
9269600	GROSS-UP - POST-EMPL	AGEX	SO	2,851	56	681	197	425	1,312	180	1	0
<b>9269600 Total</b>				<b>2,851</b>	<b>56</b>	<b>681</b>	<b>197</b>	<b>425</b>	<b>1,312</b>	<b>180</b>	<b>1</b>	<b>0</b>
9269700	GROSS-UP - OTH BEN E	AGEX	SO	2,732	54	652	188	407	1,258	172	1	0
<b>9269700 Total</b>				<b>2,732</b>	<b>54</b>	<b>652</b>	<b>188</b>	<b>407</b>	<b>1,258</b>	<b>172</b>	<b>1</b>	<b>0</b>
9280000	REGULATORY COM EXP	AGEX	CA	162	0	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	IDU	44	0	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	OR	1,026	0	1,026	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	SO	2,447	48	584	169	365	1,126	154	1	0
9280000	REGULATORY COM EXP	AGEX	UT	720	0	0	0	0	720	0	0	0
9280000	REGULATORY COM EXP	AGEX	WA	606	0	0	0	0	0	0	0	0





**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9280000	REGULATORY COM EXP	AGEX Administrative & General Expense	WYP	128	0	0	0	128	0	0	0	0
9280000	REGULATORY COM EXP	AGEX Administrative & General Expense	CAEE	197	0	0	0	50	127	19	0	0
<b>9280000 Total</b>				<b>5,329</b>	<b>211</b>	<b>1,610</b>	<b>775</b>	<b>542</b>	<b>1,974</b>	<b>217</b>	<b>1</b>	<b>0</b>
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	CA	31	0	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	IDU	535	0	0	0	0	0	535	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	OR	4,808	0	4,808	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	SO	-7	0	-2	0	-1	-3	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	UT	6,321	0	0	0	0	6,321	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	WA	661	0	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	WYP	1,578	0	0	0	1,578	0	0	0	0
<b>9282000 Total</b>				<b>13,928</b>	<b>31</b>	<b>4,807</b>	<b>661</b>	<b>1,577</b>	<b>6,318</b>	<b>535</b>	<b>0</b>	<b>0</b>
9282990	Reg Commis Exp-Affil	AGEX Administrative & General Expense	SO	0	0	0	0	0	0	0	0	0
<b>9282990 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9283000	FERC FILING FEE	AGEX Administrative & General Expense	SG	2,027	31	520	165	308	879	123	1	0
9283000	FERC FILING FEE	AGEX Administrative & General Expense	CAGE	167	0	0	0	39	112	16	0	0
9283000	FERC FILING FEE	AGEX Administrative & General Expense	CAGW	2,027	86	1,477	464	0	0	0	0	0
<b>9283000 Total</b>				<b>4,221</b>	<b>117</b>	<b>1,997</b>	<b>629</b>	<b>347</b>	<b>991</b>	<b>139</b>	<b>1</b>	<b>0</b>
9290000	DUPLICATE CHRGS-CR	AGEX Administrative & General Expense	SO	-3,519	-69	-840	-243	-243	-525	-1,620	-222	-1
<b>9290000 Total</b>				<b>-3,519</b>	<b>-69</b>	<b>-840</b>	<b>-243</b>	<b>-243</b>	<b>-525</b>	<b>-1,620</b>	<b>-222</b>	<b>-1</b>
9291000	DUP CHG CR - PENSTON	AGEX Administrative & General Expense	SO	407	8	97	28	28	61	187	26	0
<b>9291000 Total</b>				<b>407</b>	<b>8</b>	<b>97</b>	<b>28</b>	<b>28</b>	<b>61</b>	<b>187</b>	<b>26</b>	<b>0</b>
9292000	DUP CHG CR - POST-RT	AGEX Administrative & General Expense	SO	5,064	99	1,209	755	755	2,331	319	1	0
<b>9292000 Total</b>				<b>5,064</b>	<b>99</b>	<b>1,209</b>	<b>755</b>	<b>755</b>	<b>2,331</b>	<b>319</b>	<b>1</b>	<b>0</b>
9293000	DUP CHRG CR - SERP	AGEX Administrative & General Expense	SO	-1,222	-24	-292	-84	-84	-182	-563	-77	0
<b>9293000 Total</b>				<b>-1,222</b>	<b>-24</b>	<b>-292</b>	<b>-84</b>	<b>-84</b>	<b>-182</b>	<b>-563</b>	<b>-77</b>	<b>0</b>
9294000	DUP CHG CR - M/D/V/L	AGEX Administrative & General Expense	SO	-28,798	-566	-6,874	-1,986	-4,294	-13,255	-1,816	-7	0
<b>9294000 Total</b>				<b>-28,798</b>	<b>-566</b>	<b>-6,874</b>	<b>-1,986</b>	<b>-4,294</b>	<b>-13,255</b>	<b>-1,816</b>	<b>-7</b>	<b>0</b>
9295000	DUP CHRG CR - 401(K)	AGEX Administrative & General Expense	SO	-18,821	-370	-4,492	-1,298	-2,807	-8,663	-1,187	-5	0
<b>9295000 Total</b>				<b>-18,821</b>	<b>-370</b>	<b>-4,492</b>	<b>-1,298</b>	<b>-2,807</b>	<b>-8,663</b>	<b>-1,187</b>	<b>-5</b>	<b>0</b>
9299500	DUP CHG CR - POST-EM	AGEX Administrative & General Expense	SO	-2,851	-56	-681	-197	-425	-1,312	-180	-1	0
<b>9299500 Total</b>				<b>-2,851</b>	<b>-56</b>	<b>-681</b>	<b>-197</b>	<b>-425</b>	<b>-1,312</b>	<b>-180</b>	<b>-1</b>	<b>0</b>
9299700	DUP CHG CR - OTH BEN	AGEX Administrative & General Expense	SO	-2,732	-54	-652	-188	-407	-1,258	-172	-1	0
<b>9299700 Total</b>				<b>-2,732</b>	<b>-54</b>	<b>-652</b>	<b>-188</b>	<b>-407</b>	<b>-1,258</b>	<b>-172</b>	<b>-1</b>	<b>0</b>
9301000	GEN ADVERTISING EXP	AGEX Administrative & General Expense	SO	1	0	0	0	0	1	0	0	0
<b>9301000 Total</b>				<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	CA	3	3	0	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	IDU	10	0	0	0	0	0	0	10	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	OR	25	0	25	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	SO	2,202	43	526	152	328	1,013	139	1	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	UT	24	0	0	0	0	24	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	WA	3	0	0	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	WYP	56	0	0	0	56	0	0	0	0
<b>9302000 Total</b>				<b>2,322</b>	<b>46</b>	<b>550</b>	<b>155</b>	<b>384</b>	<b>1,037</b>	<b>148</b>	<b>1</b>	<b>0</b>
9310000	RENTS (A&G)	AGEX Administrative & General Expense	CA	57	57	0	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	IDU	1	0	0	0	0	0	0	1	0



**Operations & Maintenance Expense**  
 Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9310000	RENTS (A&G)	AGEX Administrative & General Expense	OR	238	0	238	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	SO	3,563	70	850	246	531	1,640	225	1	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	UT	5	0	0	0	0	5	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	WA	45	0	0	45	0	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	WYP	66	0	0	0	66	0	0	0	0
<b>9310000</b>	<b>Total</b>			<b>3,975</b>	<b>127</b>	<b>1,088</b>	<b>291</b>	<b>597</b>	<b>1,645</b>	<b>226</b>	<b>1</b>	<b>0</b>
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	CA	86	86	0	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	CN	54	1	17	4	4	25	2	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	IDU	15	0	0	0	0	0	15	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	OR	267	0	267	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	SO	21,576	424	5,150	1,488	3,218	9,931	1,361	5	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	UT	95	0	0	0	0	95	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WA	57	0	0	57	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYP	40	0	0	0	40	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYU	7	0	0	0	7	0	0	0	0
<b>9350000</b>	<b>Total</b>			<b>22,197</b>	<b>511</b>	<b>5,434</b>	<b>1,549</b>	<b>3,268</b>	<b>10,051</b>	<b>1,378</b>	<b>5</b>	<b>0</b>
<b>Grand Total</b>				<b>1,709,081</b>	<b>48,419</b>	<b>658,344</b>	<b>201,360</b>	<b>131,734</b>	<b>432,298</b>	<b>61,518</b>	<b>211</b>	<b>175,196</b>





**Depreciation Expense**

Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	CAGE	906	0	0	209	610	86	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	4	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	25,639	0	0	5,931	17,261	2,435	13
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	1,156	49	842	265	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	2,724	116	1,984	624	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	133,243	0	0	30,824	89,700	12,654	66
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	2,668	113	1,944	611	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	26,114	1,110	19,022	5,982	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	25,702	0	0	5,946	17,303	2,441	13
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	997	42	726	228	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	6,873	292	5,006	1,575	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,508	0	0	3,125	9,093	1,283	7
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	169	7	123	39	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	1,183	50	862	271	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	1	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,467	0	0	270	786	111	1
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	12	0	8	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	137	6	100	31	0	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGE	8	0	0	2	6	1	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGW	107	5	78	25	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGE	2	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGE	3	0	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGW	13	1	10	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	2	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGE	255	0	0	59	171	24	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGW	6	0	5	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	198	0	0	46	133	19	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	2,005	85	1,461	459	0	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	12	0	0	3	8	1	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	4,450	189	3,242	1,019	0	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	102	0	0	24	68	10	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	434	18	316	99	0	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	903	0	0	209	608	86	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	55	2	40	12	0	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	3,118	0	0	721	2,099	296	2
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	11,457	487	8,346	2,625	0	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	14	0	0	3	10	1	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	1,382	59	1,007	317	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	3	0	0	1	2	0	0



**Depreciation Expense**

Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	4	0	3	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	1,943	0	0	449	1,308	184	1
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	3,016	128	2,197	691	0	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	593	0	0	0	399	56	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,943	125	2,144	674	0	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	2	0	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	69	3	50	16	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	CAGE	5	0	0	0	4	1	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	57	2	42	13	0	0	0
4030000	DEPN EXPENSE-ELECT	3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	73	0	0	0	17	49	7
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	641	27	467	147	0	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	4,888	0	0	0	1,431	3,290	464
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,724	73	1,256	395	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	443	0	0	102	298	42	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	47	2	34	11	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	63,066	0	0	0	14,589	42,457	5,989
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	31,800	1,351	23,164	7,285	0	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	10,467	0	0	0	2,421	7,046	994
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	4,083	173	2,974	935	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	6,914	0	0	0	1,599	4,655	657
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,613	111	1,903	599	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	335	0	0	0	77	225	32
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	111	5	81	25	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	1	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGE	2,142	0	0	0	495	1,442	203
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGW	348	15	254	80	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	JBG	29	1	21	7	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGE	2,662	0	0	0	616	1,792	253
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGW	728	31	530	167	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	JBG	25	1	18	6	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGE	23,429	0	0	0	5,420	15,773	2,225
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGW	7,727	328	5,628	1,770	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	JBG	460	20	335	105	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	1,714	0	0	0	396	1,154	163
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	827	35	602	189	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	254	11	185	58	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	17	0	4	1	3	7	1
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	246	0	0	0	57	166	23



# PACIFICORP

## Depreciation Expense

Twelve Months Ending - July 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3537000	110	5	80	25	0	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	3537000	110	5	80	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	4	0	3	1	0	0	0	0	0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	3540000	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	2	0	0	0	0	1	0	0	0
4030000	TOWERS AND FIXTURES	3540000	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	16,616	0	0	0	3,854	11,186	1,578	8	0
4030000	TOWERS AND FIXTURES	3540000	16,616	0	0	0	3,854	11,186	1,578	8	0
4030000	DEPN EXPENSE-ELECT	3540000	2,373	101	1,728	544	0	0	0	0	0
4030000	TOWERS AND FIXTURES	3540000	2,373	101	1,728	544	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	275	12	200	63	0	0	0	0	0
4030000	TOWERS AND FIXTURES	3540000	275	12	200	63	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	8	0	2	1	1	3	0	0	0
4030000	POLES AND FIXTURES	3550000	8	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	14,190	0	0	0	3,283	9,553	1,348	7	0
4030000	POLES AND FIXTURES	3550000	14,190	0	0	0	3,283	9,553	1,348	7	0
4030000	DEPN EXPENSE-ELECT	3550000	5,667	241	4,128	1,298	0	0	0	0	0
4030000	POLES AND FIXTURES	3550000	5,667	241	4,128	1,298	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	12	1	9	3	0	0	0	0	0
4030000	POLES AND FIXTURES	3550000	12	1	9	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	4	0	1	0	1	2	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	3560000	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	16,669	0	0	0	3,856	11,222	1,583	8	0
4030000	OVERHEAD CONDUCTORS & DEVICES	3560000	16,669	0	0	0	3,856	11,222	1,583	8	0
4030000	DEPN EXPENSE-ELECT	3560000	5,447	231	3,968	1,248	0	0	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	3560000	5,447	231	3,968	1,248	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	211	9	153	48	0	0	0	0	0
4030000	OVERHEAD CONDUCTORS & DEVICES	3560000	211	9	153	48	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3570000	54	0	0	0	12	36	5	0	0
4030000	UNDERGROUND CONDUIT	3570000	54	0	0	0	12	36	5	0	0
4030000	DEPN EXPENSE-ELECT	3570000	3	0	2	1	0	0	0	0	0
4030000	UNDERGROUND CONDUIT	3570000	3	0	2	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3580000	128	0	0	0	30	86	12	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	3580000	128	0	0	0	30	86	12	0	0
4030000	DEPN EXPENSE-ELECT	3580000	5	0	4	1	0	0	0	0	0
4030000	ROADS AND TRAILS	3580000	5	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	64	0	0	0	0	0	0	0	0
4030000	ROADS AND TRAILS	3590000	64	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	93	4	68	21	0	0	0	0	0
4030000	ROADS AND TRAILS	3590000	93	4	68	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	0	0	0	0	0	0	0	0	0
4030000	ROADS AND TRAILS	3590000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	25	25	0	0	0	0	0	0	0
4030000	LAND RIGHTS	3602000	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	26	0	0	0	0	0	26	0	0
4030000	LAND RIGHTS	3602000	26	0	0	0	0	0	26	0	0
4030000	DEPN EXPENSE-ELECT	3602000	57	0	57	0	0	0	0	0	0
4030000	LAND RIGHTS	3602000	57	0	57	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	183	0	0	0	0	183	0	0	0
4030000	LAND RIGHTS	3602000	183	0	0	0	0	183	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	7	0	0	0	0	0	0	0	0
4030000	LAND RIGHTS	3602000	7	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	39	0	0	0	39	0	0	0	0
4030000	LAND RIGHTS	3602000	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	75	0	0	0	0	75	0	0	0
4030000	LAND RIGHTS	3602000	75	0	0	0	0	75	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	105	105	0	0	0	0	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	3610000	105	105	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	39	0	0	0	0	0	39	0	0
4030000	STRUCTURES & IMPROVEMENTS	3610000	39	0	0	0	0	0	39	0	0
4030000	DEPN EXPENSE-ELECT	3610000	528	0	528	0	0	0	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	3610000	528	0	528	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	903	0	0	0	0	903	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	3610000	903	0	0	0	0	903	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	68	0	0	68	0	0	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	3610000	68	0	0	68	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	222	0	0	0	222	0	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	3610000	222	0	0	0	222	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	85	0	0	0	85	0	0	0	0
4030000	STRUCTURES & IMPROVEMENTS	3610000	85	0	0	0	85	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	679	679	0	0	0	0	0	0	0
4030000	STATION EQUIPMENT	3620000	679	679	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	612	0	0	0	0	0	612	0	0
4030000	STATION EQUIPMENT	3620000	612	0	0	0	0	0	612	0	0
4030000	DEPN EXPENSE-ELECT	3620000	4,581	0	4,581	0	0	0	0	0	0
4030000	STATION EQUIPMENT	3620000	4,581	0	4,581	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	10,795	0	0	0	0	10,795	0	0	0
4030000	STATION EQUIPMENT	3620000	10,795	0	0	0	0	10,795	0	0	0



**Depreciation Expense**

Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	WA	1,306	0	0	1,306	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	2,270	0	0	0	2,270	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	338	0	0	0	338	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	9	0	0	0	0	0	9	0	0
4030000	DEPN EXPENSE-ELECT	OR	74	0	74	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	159	0	0	0	0	159	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	22	0	0	22	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	40	0	0	0	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	2,458	2,458	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	3,081	0	0	0	0	0	3,081	0	0
4030000	DEPN EXPENSE-ELECT	OR	12,196	0	12,196	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	13,312	0	0	0	0	13,312	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	3,768	0	0	3,768	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	4,987	0	0	0	4,987	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	1,069	0	0	0	1,069	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	1,103	1,103	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	927	0	0	0	0	0	927	0	0
4030000	DEPN EXPENSE-ELECT	OR	6,781	0	6,781	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	6,388	0	0	0	0	6,388	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	1,725	0	0	1,725	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	2,326	0	0	0	2,326	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	337	0	0	0	337	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	523	523	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	222	0	0	0	0	0	222	0	0
4030000	DEPN EXPENSE-ELECT	OR	1,825	0	1,825	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	4,838	0	0	0	0	4,838	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	504	0	0	504	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	719	0	0	0	719	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	157	0	0	0	157	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	473	473	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	620	0	0	0	0	0	620	0	0
4030000	DEPN EXPENSE-ELECT	OR	3,738	0	3,738	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	13,126	0	0	0	0	13,126	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	679	0	0	679	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	1,431	0	0	0	1,431	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	602	0	0	0	602	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	1,329	1,329	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	1,854	0	0	0	0	0	1,854	0	0



**PACIFICORP**

**Depreciation Expense**

Twelve Months Ending - July 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	OR	10,616	0	10,616	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	11,876	0	0	0	0	11,876	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	2,899	0	0	2,899	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	3,297	0	0	0	3,297	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	479	0	0	0	479	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	173	173	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	186	0	0	0	0	0	186	0	0
4030000	DEPN EXPENSE-ELECT	OR	2,024	0	2,024	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	1,891	0	0	0	0	1,891	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	503	0	0	503	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	339	0	0	0	339	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	59	0	0	0	59	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	288	288	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	693	0	0	0	0	0	693	0	0
4030000	DEPN EXPENSE-ELECT	OR	4,189	0	4,189	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	4,640	0	0	0	0	4,640	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	1,020	0	0	1,020	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	881	0	0	0	881	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	289	0	0	0	289	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	191	191	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	611	0	0	0	0	0	611	0	0
4030000	DEPN EXPENSE-ELECT	OR	2,287	0	2,287	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	3,225	0	0	0	0	3,225	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	486	0	0	486	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	522	0	0	0	522	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	93	0	0	0	93	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	OR	125	0	125	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	275	0	0	0	0	275	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	22	22	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	34	0	0	0	0	0	34	0	0
4030000	DEPN EXPENSE-ELECT	OR	682	0	682	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	UT	1,056	0	0	0	0	1,056	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	117	0	0	117	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	243	0	0	0	243	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	65	0	0	0	65	0	0	0	0





**Depreciation Expense**

Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3892000	3892000	0	0	0	0	0	0	0	0
4030000	LAND RIGHTS	3892000	3892000	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	3892000	2	0	0	0	0	2	0	0
4030000	LAND RIGHTS	3892000	3892000	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	3892000	0	0	0	0	0	0	0	0
4030000	LAND RIGHTS	3892000	3892000	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	49	0	0	0	0	0	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	49	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	124	3	39	9	59	5	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	124	3	39	9	59	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	179	0	0	0	0	179	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	179	0	0	0	0	179	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	589	0	589	0	0	0	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	589	0	589	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	1,541	30	368	106	230	709	97	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	1,541	30	368	106	230	709	97	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	660	0	0	0	0	660	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	660	0	0	0	0	660	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	288	0	0	288	0	0	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	288	0	0	288	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	118	0	0	0	118	0	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	118	0	0	0	118	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	85	0	0	0	85	0	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	85	0	0	0	85	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	69	0	0	0	16	46	7	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	69	0	0	0	16	46	7	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	60	3	44	14	0	0	0	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	60	3	44	14	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	3900000	15	0	0	0	4	10	2	0
4030000	STRUCTURES AND IMPROVEMENTS	3900000	3900000	15	0	0	0	4	10	2	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	5	5	0	0	0	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	5	5	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	127	3	40	9	10	60	5	0
4030000	OFFICE FURNITURE	3910000	3910000	127	3	40	9	10	60	5	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	3	0	0	0	0	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	3	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	76	0	76	0	0	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	76	0	76	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	928	18	221	64	138	427	58	0
4030000	OFFICE FURNITURE	3910000	3910000	928	18	221	64	138	427	58	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	27	0	0	0	0	27	0	0
4030000	OFFICE FURNITURE	3910000	3910000	27	0	0	0	0	27	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	3	0	0	3	0	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	3	0	0	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	25	0	0	0	25	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	25	0	0	0	25	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	1	0	0	0	1	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	63	0	0	0	15	43	6	0
4030000	OFFICE FURNITURE	3910000	3910000	63	0	0	0	15	43	6	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	6	0	4	1	0	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	6	0	4	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	8	0	6	2	0	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	8	0	6	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3910000	0	0	0	0	0	0	0	0
4030000	OFFICE FURNITURE	3910000	3910000	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	3912000	29	29	0	0	0	0	0	0
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	29	29	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	3912000	738	18	233	52	55	349	30	0
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	738	18	233	52	55	349	30	0
4030000	DEPN EXPENSE-ELECT	3912000	3912000	94	0	0	0	0	0	94	0
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	94	0	0	0	0	0	94	0
4030000	DEPN EXPENSE-ELECT	3912000	3912000	338	0	338	0	0	0	0	0
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	338	0	338	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	3912000	7,036	138	1,680	485	1,049	3,239	444	2
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	7,036	138	1,680	485	1,049	3,239	444	2
4030000	DEPN EXPENSE-ELECT	3912000	3912000	312	0	0	0	0	312	0	0
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	312	0	0	0	0	312	0	0
4030000	DEPN EXPENSE-ELECT	3912000	3912000	71	0	0	71	0	0	0	0
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	71	0	0	71	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	3912000	355	0	0	0	355	0	0	0
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	355	0	0	0	355	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	3912000	16	0	0	0	16	0	0	0
4030000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3912000	16	0	0	0	16	0	0	0



# PACIFICORP

## Depreciation Expense

Twelve Months Ending - July 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3912000	208	0	0	0	48	140	20	0	0
4030000	DEPN EXPENSE-ELECT	3912000	62	3	45	14	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	36	2	26	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	17	0	0	0	4	11	2	0	0
4030000	DEPN EXPENSE-ELECT	3912000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	2	0	2	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	39	1	9	3	6	18	2	0	0
4030000	DEPN EXPENSE-ELECT	3913000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	12	0	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3913000	5	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	8	8	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	18	0	0	0	0	0	18	0	0
4030000	DEPN EXPENSE-ELECT	3930000	127	0	127	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	8	0	2	1	1	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	154	0	0	0	0	154	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	33	0	0	33	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	187	0	0	0	43	126	18	0	0
4030000	DEPN EXPENSE-ELECT	3930000	31	1	23	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	31	1	23	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	29	29	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	85	0	0	0	0	0	85	0	0
4030000	DEPN EXPENSE-ELECT	3940000	448	0	448	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	177	3	42	12	26	82	11	0	0
4030000	DEPN EXPENSE-ELECT	3940000	567	0	0	0	0	567	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	109	0	0	109	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	158	0	0	0	158	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	18	0	0	0	18	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	780	0	0	0	180	525	74	0	0
4030000	DEPN EXPENSE-ELECT	3940000	113	5	82	26	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	126	5	92	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	5	0	0	0	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	14	14	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	66	0	0	0	0	0	66	0	0
4030000	DEPN EXPENSE-ELECT	3950000	347	0	347	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	240	5	57	17	36	111	15	0	0



**Depreciation Expense**

Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	351	0	0	351	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	68	0	68	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	108	0	108	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	12	0	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	234	0	54	158	22	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	64	3	47	15	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	11	0	8	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	46	0	12	29	4	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	220	220	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	154	4	48	11	12	73	6
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	460	0	0	0	0	460	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,587	0	2,587	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	1	0	0	0	0	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,691	72	881	255	550	1,699	233
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,489	0	0	0	2,489	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	514	0	0	514	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,084	0	0	1,084	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	232	0	0	232	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGE	4,742	0	0	1,097	3,192	450	2
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	2,113	90	1,539	484	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	179	8	130	41	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAEE	11	0	0	3	7	1	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	32	0	0	0	0	32	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	245	0	245	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	46	1	11	3	21	3	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	218	0	0	0	218	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	53	0	0	53	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	74	0	0	74	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGE	218	0	0	50	147	21	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	92	4	67	21	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	39	12	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	7	0	0	2	5	1	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	12	0	4	1	6	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	4	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	56	0	56	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	131	3	31	9	20	60	8
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	52	0	0	0	52	0	0



**Depreciation Expense**

Twelve Months Ending - July 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	7	0	0	0	0	7	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	2	0	0	0	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CAGE	100	0	0	0	23	67	10	0	0
4030000	DEPN EXPENSE-ELECT	CAGW	19	1	14	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	JBG	7	0	5	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CAEE	0	0	0	0	0	0	0	0	0
<b>4030000 Total</b>			<b>717,152</b>	<b>13,900</b>	<b>157,748</b>	<b>46,621</b>	<b>113,005</b>	<b>338,990</b>	<b>46,697</b>	<b>191</b>	<b>0</b>
4032000	DEPR - STEAM	CAGE	-3,684	0	0	0	-852	-2,480	-350	-2	0
4032000	DEPR - STEAM	CAGW	99	4	72	23	0	0	0	0	0
4032000	DEPR - STEAM	JBG	148	6	108	34	0	0	0	0	0
<b>4032000 Total</b>			<b>-3,437</b>	<b>10</b>	<b>180</b>	<b>57</b>	<b>-852</b>	<b>-2,480</b>	<b>-350</b>	<b>-2</b>	<b>0</b>
4033000	DEPR - HYDRO	CAGE	-267	0	0	0	-62	-180	-25	0	0
4033000	DEPR - HYDRO	CAGW	2,225	95	1,621	510	0	0	0	0	0
<b>4033000 Total</b>			<b>1,958</b>	<b>95</b>	<b>1,621</b>	<b>510</b>	<b>-62</b>	<b>-180</b>	<b>-25</b>	<b>0</b>	<b>0</b>
4034000	DEPR - OTHER	CAGE	178	0	0	0	41	120	17	0	0
4034000	DEPR - OTHER	CAGW	160	7	117	37	0	0	0	0	0
<b>4034000 Total</b>			<b>338</b>	<b>7</b>	<b>117</b>	<b>37</b>	<b>41</b>	<b>120</b>	<b>17</b>	<b>0</b>	<b>0</b>
4035000	DEPR-TRANSMISSION	CAGE	738	0	0	0	171	497	70	0	0
4035000	DEPR-TRANSMISSION	CAGW	655	28	477	150	0	0	0	0	0
<b>4035000 Total</b>			<b>1,393</b>	<b>28</b>	<b>477</b>	<b>150</b>	<b>171</b>	<b>497</b>	<b>70</b>	<b>0</b>	<b>0</b>
4036000	DEPR-DISTRIBUTION	CA	34	34	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	IDU	-2,447	0	0	0	0	0	-2,447	0	0
4036000	DEPR-DISTRIBUTION	OR	412	0	412	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	UT	-22,733	0	0	0	0	-22,733	0	0	0
4036000	DEPR-DISTRIBUTION	WA	316	0	0	316	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	WYP	-1,936	0	0	0	-1,936	0	0	0	0
<b>4036000 Total</b>			<b>-26,354</b>	<b>34</b>	<b>412</b>	<b>316</b>	<b>-1,936</b>	<b>-22,733</b>	<b>-2,447</b>	<b>0</b>	<b>0</b>
4037000	DEPR - GENERAL	CAGE	240	0	0	0	56	162	23	0	0
4037000	DEPR - GENERAL	CAGW	205	9	149	47	0	0	0	0	0
<b>4037000 Total</b>			<b>445</b>	<b>9</b>	<b>149</b>	<b>47</b>	<b>56</b>	<b>162</b>	<b>23</b>	<b>0</b>	<b>0</b>
4039999	DEPR EXP-ELEC, OTH	CAGE	-237	0	0	0	-55	-159	-22	0	0
<b>4039999 Total</b>			<b>-237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-55</b>	<b>-159</b>	<b>-22</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>691,259</b>	<b>14,083</b>	<b>160,703</b>	<b>47,737</b>	<b>110,368</b>	<b>314,216</b>	<b>43,962</b>	<b>189</b>	<b>0</b>





**Amortization Expense**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	510	0	0	0	118	343	48	0	0
4040000	AMOR LTD TRM PLNT	3020000	11,243	478	8,189	2,576	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3020000	20	0	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT	3020000	-3,602	0	0	0	0	-3,602	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	471	0	0	0	109	317	45	0	0
4040000	AMOR LTD TRM PLNT	3031040	909	39	662	208	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031680	138	3	33	9	21	63	9	0	0
4040000	AMOR LTD TRM PLNT	3031830	2,112	52	667	150	159	997	87	0	0
4040000	AMOR LTD TRM PLNT	3032040	2,355	46	562	162	351	1,084	149	1	0
4040000	AMOR LTD TRM PLNT	3032340	1	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032360	4	4	1	1	0	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032450	225	4	54	16	34	103	14	0	0
4040000	AMOR LTD TRM PLNT	3032590	11	0	3	1	2	5	1	0	0
4040000	AMOR LTD TRM PLNT	3032600	809	16	193	56	121	372	51	0	0
4040000	AMOR LTD TRM PLNT	3032640	318	6	76	22	47	146	20	0	0
4040000	AMOR LTD TRM PLNT	3032680	3	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3032690	8	0	2	1	1	4	1	0	0
4040000	AMOR LTD TRM PLNT	3032710	9	0	6	2	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032760	432	18	315	99	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032770	24	1	18	6	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	6	0	0	0	1	4	1	0	0
4040000	AMOR LTD TRM PLNT	3032830	18	0	4	1	3	8	1	0	0
4040000	AMOR LTD TRM PLNT	3032900	260	0	0	0	60	175	25	0	0
4040000	AMOR LTD TRM PLNT	3032900	93	4	68	21	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032900	4	0	3	1	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032990	50	1	12	3	7	23	3	0	0
4040000	AMOR LTD TRM PLNT	3033090	2,105	0	0	0	467	1,417	200	1	0
4040000	AMOR LTD TRM PLNT	3033090	449	19	327	103	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	273	12	199	62	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033170	377	9	119	27	28	178	16	0	0
4040000	AMOR LTD TRM PLNT	3033190	1,059	26	334	75	80	500	44	0	0
4040000	AMOR LTD TRM PLNT	3033210	801	16	191	55	119	369	50	0	0
4040000	AMOR LTD TRM PLNT	3033220	2,901	57	692	200	433	1,335	183	1	0
4040000	AMOR LTD TRM PLNT	3033230	211	4	50	15	31	97	13	0	0
4040000	AMOR LTD TRM PLNT	3033240	277	7	87	20	21	131	11	0	0
4040000	AMOR LTD TRM PLNT	3033310	1,754	34	419	121	261	807	111	0	0
4040000	AMOR LTD TRM PLNT	3033320	1,066	21	254	74	159	491	67	0	0
4040000	AMOR LTD TRM PLNT	3033370	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033390	179	4	43	12	27	82	11	0	0
4040000	AMOR LTD TRM PLNT	3034900	4	0	0	0	0	1	3	0	0
4040000	AMOR LTD TRM PLNT	3034900	196	0	0	0	0	45	132	19	0
4040000	AMOR LTD TRM PLNT	3034900	43	2	31	10	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	4	0	1	0	0	2	0	0	0



**Amortization Expense**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Allec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	1	0	0	0	0	0	0	1	0
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	4	0	4	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	5,492	84	1,409	446	835	2,382	333	2	0
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	113	2	27	8	17	52	7	0	0
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	4	0	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT	HYDRO PLANT INTANGIBLES	126	0	0	0	29	85	12	0	0
4040000	AMOR LTD TRM PLNT	HYDRO PLANT INTANGIBLES	23	1	17	5	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	ACD - Call Center Automated Call Distribut	815	20	257	58	61	385	34	0	0
4040000	AMOR LTD TRM PLNT	OATI-OASIS INTERFACE	274	5	65	19	41	126	17	0	0
4040000	AMOR LTD TRM PLNT	STRUCTURES - LEASE IMPROVEMENTS	305	13	222	70	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	77	77	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	12	0	0	0	0	0	12	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	294	0	294	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	800	16	191	55	119	368	50	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	1	0	0	0	0	0	1	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	78	0	0	78	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	87	0	0	0	87	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	0	0	0	0	0	0	0	0	0
<b>4040000 Total</b>			<b>36,645</b>	<b>1,099</b>	<b>16,112</b>	<b>4,848</b>	<b>3,920</b>	<b>8,993</b>	<b>1,666</b>	<b>7</b>	<b>0</b>
4049000	AMR LTD TRM PLNT-OTH	Amort Exp - Hydro - UT Klamath Adj	4,483	0	0	0	0	0	0	0	4,483
4049000	AMR LTD TRM PLNT-OTH	AMORTIZATION JO BILL CREDIT	-181	0	0	0	-42	-122	-17	0	0
<b>4049000 Total</b>			<b>4,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-42</b>	<b>-122</b>	<b>-17</b>	<b>0</b>	<b>4,483</b>
4061000	EL PLNT ACQ ADJ-CM	AMORT ELEC PLANT ACQ ADJ	4,751	0	0	0	1,099	3,198	451	2	0
4061000	EL PLNT ACQ ADJ-CM	AMORT ELEC PLANT ACQ ADJ	302	0	0	0	0	302	0	0	0
<b>4061000 Total</b>			<b>5,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,099</b>	<b>3,500</b>	<b>451</b>	<b>2</b>	<b>0</b>
4073000	REGULATORY DEBITS	Preferred Stock Repurchase Loss Amort	124	0	0	0	0	0	0	0	124
<b>4073000 Total</b>			<b>124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124</b>
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Residential	5,296	0	0	0	0	0	0	5,296	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Residential	41,542	0	41,542	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Residential	12,341	0	0	12,341	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Commercial	398	0	0	0	0	0	398	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Commercial	990	0	990	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Commercial	693	0	0	693	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Industrial	42	0	0	0	0	0	42	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Industrial	3	0	3	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Industrial	20	0	0	20	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Irrigation	2,009	0	0	0	0	0	2,009	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Irrigation	915	0	915	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Irrigation	724	0	0	724	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - SW/Hwy Lighting	0	0	0	0	0	0	0	0	0
<b>4074100 Total</b>			<b>64,972</b>	<b>0</b>	<b>43,450</b>	<b>13,777</b>	<b>0</b>	<b>0</b>	<b>7,745</b>	<b>0</b>	<b>0</b>
4074200	Reg Credits-BPA Exch	Regional Bill Intncg Rec/Del-OR (PP)	-43,450	0	-43,450	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	Regional Bill Intncg Rec/Del-WA (PP)	-13,777	0	0	-13,777	0	0	0	0	0
4074200	Reg Credits-BPA Exch	Regional Bill Intncg Rec/Del-ID (RMP)	-7,745	0	0	0	0	0	-7,745	0	0



**PACIFICORP**

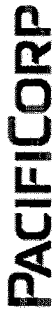
**Amortization Expense**

Twelve Months Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074200 Total			-64,972	0	-43,450	-13,777	0	0	-7,745	0	0
Grand Total			46,124	1,099	16,112	4,848	4,977	12,372	2,100	9	4,608







**Taxes Other Than Income**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I		-231	-5	-55	-16	-34	-106	-15	0	0
<b>4081000 Total</b>			<b>-231</b>	<b>-5</b>	<b>-55</b>	<b>-16</b>	<b>-34</b>	<b>-106</b>	<b>-15</b>	<b>0</b>	<b>0</b>
4081500	PROPERTY TAXES	GPS	143,061	2,810	34,146	9,867	21,333	65,846	9,022	36	0
<b>4081500 Total</b>			<b>143,061</b>	<b>2,810</b>	<b>34,146</b>	<b>9,867</b>	<b>21,333</b>	<b>65,846</b>	<b>9,022</b>	<b>36</b>	<b>0</b>
4081800	FRANCHISE TAXES	CA	1,212	1,212	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	OR	30,288	0	30,288	0	0	0	0	0	0
4081800	FRANCHISE TAXES	WYP	1,987	0	0	0	1,987	0	0	0	0
<b>4081800 Total</b>			<b>33,486</b>	<b>1,212</b>	<b>30,288</b>	<b>0</b>	<b>1,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4081990	MISC TAXES - OTHER	WA	13,345	0	0	13,345	0	0	0	0	0
4081990	MISC TAXES - OTHER	OR	1,495	0	1,495	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	UT	1	0	0	0	0	0	1	0	0
4081990	MISC TAXES - OTHER	SE	206	3	51	16	35	88	13	0	0
4081990	MISC TAXES - OTHER	WA	27	0	0	27	0	0	0	0	0
4081990	MISC TAXES - OTHER	SE	64	1	16	5	11	28	4	0	0
4081990	MISC TAXES - OTHER	WYP	71	0	0	0	71	0	0	0	0
4081990	MISC TAXES - OTHER	SE	147	2	36	11	25	63	10	0	0
4081990	MISC TAXES - OTHER	CAGE	1,993	0	0	0	461	1,342	189	1	0
4081990	MISC TAXES - OTHER	SO	19	0	4	1	3	9	1	0	0
4081990	MISC TAXES - OTHER	CAEE	231	0	0	0	59	149	23	0	0
<b>4081990 Total</b>			<b>17,598</b>	<b>7</b>	<b>1,602</b>	<b>13,405</b>	<b>663</b>	<b>1,679</b>	<b>240</b>	<b>1</b>	<b>0</b>
<b>Grand Total</b>			<b>193,914</b>	<b>4,024</b>	<b>65,981</b>	<b>23,257</b>	<b>23,949</b>	<b>67,419</b>	<b>9,247</b>	<b>37</b>	<b>0</b>





**Interest Expense & Renewable Energy Tax Credits**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310312		0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310313		-21	-15	0	-5	0	0	0	0
4091000	INC TX UTIL OP INC	310314		0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310315		0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310317		-16,689	-709	-3,823	-1	0	0	0	0
4091000	INC TX UTIL OP INC	600600		-2	0	-4	-1	-3	-7	-1	0
4091000	INC TX UTIL OP INC	900900		-2	0	0	0	-1	0	0	0
<b>4091000 Total</b>				<b>-16,729</b>	<b>-710</b>	<b>-12,176</b>	<b>-3,829</b>	<b>-3</b>	<b>-8</b>	<b>-1</b>	<b>0</b>
4091100	STATE INC TAX-ELEC	311311		0	0	0	0	0	0	0	0
<b>4091100 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4191000	AFUDC - OTHER	0		-27,658	-466	-5,892	-1,729	-4,286	-13,474	-1,801	-7
<b>4191000 Total</b>				<b>-27,658</b>	<b>-466</b>	<b>-5,892</b>	<b>-1,729</b>	<b>-4,286</b>	<b>-13,474</b>	<b>-1,801</b>	<b>-7</b>
4270000	INT ON LNG-TRM DBT	585001		323,266	5,447	68,871	20,204	50,098	157,485	21,044	88
4270000	INT ON LNG-TRM DBT	585002		31,567	532	6,725	1,973	4,892	15,379	2,055	9
4270000	INT ON LNG-TRM DBT	585004		2,525	43	538	158	391	1,230	164	1
4270000	INT ON LNG-TRM DBT	585005		2,586	44	551	162	401	1,260	168	1
<b>4270000 Total</b>				<b>359,944</b>	<b>6,065</b>	<b>76,685</b>	<b>22,497</b>	<b>55,782</b>	<b>175,354</b>	<b>23,432</b>	<b>98</b>
4280000	AMT DBT DISC & EXP	586160		1,019	17	217	64	158	496	66	0
4280000	AMT DBT DISC & EXP	586170		3,113	52	663	195	482	1,516	203	1
<b>4280000 Total</b>				<b>4,131</b>	<b>70</b>	<b>880</b>	<b>258</b>	<b>640</b>	<b>2,013</b>	<b>269</b>	<b>1</b>
4281000	AMORTZN OF LOSS	586190		655	11	139	41	101	319	43	0
<b>4281000 Total</b>				<b>655</b>	<b>11</b>	<b>139</b>	<b>41</b>	<b>101</b>	<b>319</b>	<b>43</b>	<b>0</b>
4290000	AMT PREM ON DEBT	586180		-11	0	-2	-1	-2	-5	-1	0
<b>4290000 Total</b>				<b>-11</b>	<b>0</b>	<b>-2</b>	<b>-1</b>	<b>-2</b>	<b>-5</b>	<b>-1</b>	<b>0</b>
4310000	OTHER INTEREST EXP	0		8,304	140	1,769	519	1,287	4,045	541	2
<b>4310000 Total</b>				<b>8,304</b>	<b>140</b>	<b>1,769</b>	<b>519</b>	<b>1,287</b>	<b>4,045</b>	<b>541</b>	<b>2</b>
4313000	INT EXP ON REG LIAB	0		4,521	76	963	283	701	2,202	294	1
<b>4313000 Total</b>				<b>4,521</b>	<b>76</b>	<b>963</b>	<b>283</b>	<b>701</b>	<b>2,202</b>	<b>294</b>	<b>1</b>
4320000	AFUDC - BORROWED	585800		-15,918	-268	-3,391	-985	-2,467	-7,755	-1,036	-4
4320000	AFUDC - BORROWED	585860		264	4	56	17	41	129	17	0
<b>4320000 Total</b>				<b>-15,654</b>	<b>-264</b>	<b>-3,335</b>	<b>-978</b>	<b>-2,426</b>	<b>-7,626</b>	<b>-1,019</b>	<b>-4</b>
<b>Grand Total</b>				<b>317,503</b>	<b>4,922</b>	<b>59,031</b>	<b>17,060</b>	<b>51,794</b>	<b>162,819</b>	<b>21,757</b>	<b>91</b>



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg. Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicine and M&E	70	1	16	5	11	32	4	0	0
4098200	110200	Tax Percentage Depletion - Deer Creek	0	0	0	0	0	0	0	0	0
4098200	120101	Other AVR Bad Debt Write-offs	0	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	852	17	203	59	127	392	54	0	0
4098200	130400	PMINondeductible Exp	11	0	8	2	0	0	0	0	0
4098200	130550	MEHC Insurance Services-Premium	0	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	0	0	0	0	0	0	0	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	2	0	0	0	0	0	0	0	0
4098200	610106	PMIFuel Tax Cr	17	1	13	4	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	2	0	0	0	0	0	0	0	0
4098200	7201051	Contra Medicare Subsidy	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	21	1	15	5	0	0	0	0	0
<b>4098200 Total</b>			<b>975</b>	<b>20</b>	<b>256</b>	<b>75</b>	<b>139</b>	<b>426</b>	<b>58</b>	<b>0</b>	<b>0</b>
4098300	105100	Capitalized Labor Costs	5,014	98	1,197	346	748	2,308	316	1	0
4098300	105120	Book Depreciation	773,708	15,762	179,871	53,431	123,532	351,694	49,206	212	0
4098300	105121	PMIBook Depreciation	17,370	773	12,633	3,964	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	65,001	2,163	16,884	4,263	7,098	31,384	3,208	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	1,864	62	484	122	204	900	92	0	0
4098300	105142	Avoided Costs	13,988	236	2,980	874	2,168	6,814	911	4	1
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	0	0	0	0	0	0	0	0	0
4098300	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	0	0	0	0	0	0	0	0	0
4098300	105180	Coal Mine Development-30%Amort	0	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	0	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	0	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	0	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	68	0	0	0	17	44	7	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	0	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	0	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	0	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	0	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	-134	-3	-32	-9	-20	-62	-8	0	0
4098300	220100	Bad Debts Allowance - Cash Basis	2,065	93	862	242	141	669	58	0	0
4098300	320110	Transition Team Costs-UT	0	0	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	320115	Misc - Reg Assets/Reg Liab- Total	0	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	0	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	0	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	0	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	0	0	0	0	0	0	0	0	0
4098300	320281	Reg Asset - Post-Retirement Settlement L	342	7	82	24	51	157	22	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	-372	0	0	0	0	-372	0	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	22	0	0	0	22	0	0	0	0
4098300	330100	Amort. Pollution Control Facility	0	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	0	0	0	0	0	0	0	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	2,825	0	0	0	0	0	0	0	2,825
4098300	415120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	0	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	190	0	0	190	0	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	0	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	23,310	0	0	0	5,915	15,089	2,295	11	0
4098300	415425	Contra Reg Asset - UMWA Pension	166	0	0	0	0	0	0	0	166
4098300	415500	Cholla Pkt Transact Costs-APS Amort	1,122	0	0	0	260	756	107	1	0
4098300	415510	WA Disallowed Coststrip #3 Write-off	52	0	0	52	0	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	0	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	0	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	0	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intervenor Funding Grants	0	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	27	0	0	0	27	0	0	0	0
4098300	415703	Goodhoe Hills Liquidation Damages - WY	21	0	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	8,406	0	0	8,406	0	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	0	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	0	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	0	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	0	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset - Pension MMT -UT	283	0	0	0	0	283	0	0	0
4098300	415828	Regulatory Asset - Post-Ret MMT -WY	0	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	279	0	0	0	0	279	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	0	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	0	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	26	0	0	0	0	0	0	26	0
4098300	415853	Powerdale Decommissioning Reg Asset -OR	0	0	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	447	0	0	0	0	0	0	0	447
4098300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	4	0	0	0	0	0	0	0	4
4098300	415858	WY - Deferred Overburden Costs	10	0	0	0	10	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	0	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	0	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	-2,825	0	0	0	0	0	0	0	-2,825
4098300	415870	Deferred Excess Net Power Costs-CA	0	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	0	0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08	0	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net Power Costs - OR	0	0	0	0	0	0	0	0	0
4098300	415880	Deferred UT Independent Evaluation Fee	0	0	0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	7,905	0	0	0	0	0	0	0	7,905
4098300	415883	Deferral of Renewable Energy Credit - WY	516	0	0	0	0	0	0	0	516
4098300	415890	ID MEHC 2006 Transition Costs	0	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4098300	415895	OR-RCAC Sept-Dec 07 deferred	0	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	688	0	0	0	175	445	68	0	0
4098300	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	0	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	0	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	1,079	0	1,079	0	0	0	0	0	0
4098300	415927	Reg Liability - Depreciation Decrease De	0	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	52	52	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	0	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	-9	0	0	0	0	0	0	0	-9
4098300	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	0	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenue	0	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	15	0	0	0	4	10	1	0	0
4098300	425260	Lakeview Buyout-SG	0	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	137	0	0	0	0	0	0	0	137
4098300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	172	7	125	39	0	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	430100	Customer Service / Weatherization	21,019	0	0	0	0	0	0	0	21,019
4098300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	0	0	0	0	0	0	0	0	0
4098300	505125	ACCURED ROYALTIES	1,915	0	0	0	486	1,239	189	1	0
4098300	505140	Purchase Card Trans Provision	0	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	0	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	0	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	0	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	0	0	0	0	0	0	0	0	0
4098300	505500	Federal Income Tax Interest	-667	-13	-159	-46	-100	-307	-42	0	0
4098300	505510	PMIVacation Bonus Adjustment	0	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	-505	-10	-120	-35	-75	-232	-32	0	0
4098300	505601	Sick Leave Accrual - PMI	63	3	46	14	14	0	0	0	0
4098300	505700	Accrued Retention Bonus	23	0	5	2	3	10	1	0	0
4098300	605301	Environmental Liability - Regulated	25,058	492	5,981	1,728	3,737	11,533	1,580	6	0
4098300	605710	Reverse Accrued Final Reclamation	-791	0	0	0	0	0	0	0	-791
4098300	605715	Trapper Mine Contract Obligation	177	0	0	0	0	45	115	17	0
4098300	610000	Coal Mine Development-PMI	-419	-19	-305	-96	0	0	0	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	0	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	0	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	0	0	0	0	0	0	0	0	0
4098300	610114	PMI ETF Pre-Stripping Costs	0	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	0	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive OR	0	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs OR OTHER	0	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	0	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline	0	0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	-287	0	0	0	-287	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	14,802	0	0	0	0	0	0	0	14,802
4098300	610146	OR Reg Asset/Liability Consolidation	0	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	0	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	0	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	0	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	0	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	0	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	0	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	0	0	0	0	0	0	0	0	0





**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705240	CA Alternative Rate for Energy Program/C	-394	0	0	0	0	0	0	0	-394
4098300	705241	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	613	0	0	0	0	0	0	0	613
4098300	705250	A&G Credit-WA	0	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	0	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	0	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	0	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	0	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	0	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	0	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	64	0	0	0	0	0	0	0	64
4098300	705265	Reg Liab - OR Energy Conservation Charge	0	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	699	0	0	0	0	0	0	0	699
4098300	705267	Reg Liability - WA Decoupling Mechanism	667	0	0	0	0	0	0	0	667
4098300	705301	Reg Liability - OR 2010 Protocol Def	0	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	807	0	0	0	0	0	0	0	807
4098300	705337	Regulatory Liability - Sale of Renewable	0	0	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	2,774	0	2,774	0	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	1,797	0	0	0	0	0	0	0	1,797
4098300	705451	Reg Liability - OR Property Insurance Re	-8,867	0	-8,867	0	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	55	0	0	0	0	0	0	55	0
4098300	705455	Reg Liability - WY Property Insurance Re	195	0	0	0	0	195	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	0	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - UT Deferred Exces	7,325	0	0	0	0	0	0	0	7,325
4098300	705517	Regulatory Liability - UT Deferred Exces	3,317	0	0	0	0	0	0	0	3,317
4098300	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	10,623	0	0	0	0	0	0	0	10,623
4098300	705521	Regulatory Liability - WY Deferred Exces	10,351	0	0	0	0	0	0	0	10,351
4098300	705522	Regulatory Liability - UT REC's in Rates	0	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	-275	0	0	0	0	0	0	0	-275
4098300	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	2,501	0	0	0	0	0	0	0	2,501
4098300	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4098300	705600	Reg Liability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current ReClass - Other	0	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	0	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	1	0	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	715350	Misc. Deferred Credits	0	0	0	0	0	0	0	0	0
4098300	715720	MW Power Act-WA	133	0	0	0	0	0	0	0	133
4098300	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	-157	-7	-115	-36	0	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	0	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	-270	-5	-64	-19	-40	-124	-17	0	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	0	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	4,438	0	0	0	1,126	2,873	437	2	0
4098300	740100	Post Merger Loss-Reacquired Debt	649	11	138	41	101	316	42	0	0
4098300	910245	Contra Receivable from Joint Owners	-1,019	-20	-243	-70	-152	-469	-64	0	0
4098300	910530	Injuries and Damages Reserve	0	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	0	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	-445	-20	-324	-102	0	0	0	0	0
4098300	910910	PMIBridger Section 471 Adj	0	0	0	0	0	0	0	0	0
4098300	920110	PM1WY Extraction Tax	-638	-28	-464	-146	0	0	0	0	0
<b>4098300 Total</b>			<b>1,019,165</b>	<b>19,636</b>	<b>214,447</b>	<b>72,895</b>	<b>145,697</b>	<b>425,353</b>	<b>58,474</b>	<b>238</b>	<b>82,425</b>
4099200	105127	Book Depreciation Allocated to Medicare	-17	0	-4	-1	-3	-8	-1	0	0
4099200	110200	Tax Depletion - Deer Creek	0	0	0	0	0	0	0	0	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	0	0	0	0	0	0	0	0	0
4099200	120100	Preferred Dividend - PPL	55	1	14	4	10	32	4	0	0
4099200	120200	Trapper Mine Dividend Deduction	0	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receivable	0	0	0	0	0	0	0	0	0
4099200	130600	Tax Exempt Interest ( No AMT)	0	0	0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	0	0	0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	0	0	0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	0	0	0	0	0	0	0	0	0
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	33,536	514	8,610	2,726	5,103	14,557	2,036	11	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	1,875	83	1,363	428	0	0	0	0	0
4099200	720105	MEDICARE SUBSIDY	0	0	0	0	0	0	0	0	0
4099200	910900	PMIDepletion	0	0	0	0	0	0	0	0	0
4099200	910918	PMI Overriding Royalty	0	0	0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest-Income	0	0	0	0	0	0	0	0	0
<b>4099200 Total</b>			<b>35,481</b>	<b>598</b>	<b>9,984</b>	<b>3,157</b>	<b>5,110</b>	<b>14,581</b>	<b>2,039</b>	<b>11</b>	<b>0</b>
4099300	105101	Capitalized Labor Cost for Powertax Inpu	0	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	134,142	2,056	34,418	10,898	20,398	58,188	8,140	44	0
4099300	105125	Tax Depreciation	894,170	19,292	236,585	60,932	123,004	396,896	49,405	207	0
4099300	105126	PMITax Depreciation	8,696	387	6,324	1,985	0	0	0	0	0
4099300	105137	Capitalized Depreciation	4,932	97	1,177	340	735	2,270	311	1	0
4099300	1051411	AFUDC - DEBT	15,891	268	3,386	993	2,463	7,742	1,034	4	1
4099300	1051412	AFUDC - Equity	27,043	456	5,761	1,690	4,191	13,175	1,760	7	2
4099300	105143	Basis Intangible Difference	237	5	57	16	35	109	15	0	0
4099300	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	0	0	0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	0	0	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg. Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	105152	Gain/(Loss) on Prop Dispositions	-897	-18	-214	-62	-134	-413	-57	0	0
4099300	105153	Contract Liability Basis Adjustment - Che	-157	-7	-115	-36	0	0	0	0	0
4099300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Recessing Face (Extension)	1,336	59	971	305	0	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	66,963	1,315	15,983	4,619	9,986	30,821	4,223	17	0
4099300	105181	Strm Rts Blundell Geothermal Tax Depr	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	248	0	0	0	57	167	24	0	0
4099300	105470	Book Gain/Loss on Land Sales	635	12	152	44	95	292	40	0	0
4099300	110200	Depletion - Tax Percentage Deduction	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	-39	0	0	0	-10	-25	-4	0	0
4099300	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	1,455	65	1,058	332	0	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	1,198	40	311	79	131	578	59	0	0
4099300	205411	PMISEC 263A Adjustment	1,213	54	882	277	0	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR-PUC	218	0	218	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	-31	0	0	0	0	-31	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	66	0	0	0	0	0	66	0	0
4099300	210140	Prepaid Taxes-WY PSC	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	0	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	-1,581	-31	-377	-109	-236	-728	-100	0	0
4099300	210185	Prepaid Aircraft Maintenance Costs	38	1	10	3	6	16	2	0	0
4099300	210190	Prepaid Water Rights	0	0	0	0	0	0	0	0	0
4099300	210195	Prepaid Surety Bond Costs	0	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	0	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	0	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	0	0	0	0	0	0	0	0	0
4099300	320271	Contra Reg Asset - Pension Plan CTG	820	16	196	57	122	378	52	0	0
4099300	320290	L.T Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	28	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	0	0	7	2	4	12	2	0	0
4099300	415120	DEFERRED REG ASSET - FOOTIE CREEK CONTRAC	0	0	0	0	0	0	0	0	0
4099300	415301	Hazardous Waste Clean-up Costs	28,213	554	6,734	1,946	4,207	12,986	1,779	7	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	0	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	12,537	0	0	0	3,181	8,116	1,234	6	0
4099300	415411	ContraR DeerCreekAband CA	-153	-153	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415412	ContraRA DeerCreekAband ID	-431	0	0	0	0	0	0	-431	0
4099300	415413	ContraRA DeerCreekAband OR	-1,841	0	-1,841	0	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	2,901	0	0	0	0	2,901	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	957	0	0	0	957	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	-70	0	0	0	0	0	0	0	-70
4099300	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
4099300	415501	Cholla PIT Transact Costs-APS Amort - I	33	0	0	0	0	0	0	33	0
4099300	415502	Cholla PIT Transact Costs-APS Amort - O	54	0	54	0	0	0	0	0	0
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	0	0	0	0	0	0	0	0	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	2,198	0	0	0	0	2,198	0	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	0	0	0	0	0	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	0	0	0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	-1,909	0	0	0	0	0	0	0	-1,909
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	-83	0	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	-28	0	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	-13	0	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	-672	0	0	0	0	0	0	0	-672
4099300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4099300	415703	Goodnoe Hills Liquidation Damages - WY	0	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU	0	0	0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	0	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	-3,473	-68	-829	-240	-518	-1,598	-219	-1	0
4099300	415821	Contra Pension Reg Asset MMT & CTIG_WY	0	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	0	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	0	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	5	0	0	0	0	0	0	0	0
4099300	415863	Reg Asset - UT Subscriber Solar Program	598	0	0	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - OR Solar Feed-in Tariff	OTHER	-139	0	0	0	0	0	0	0	-139
4099300	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	CA Def Excess NPC	CA	-1,986	-1,986	0	0	0	0	0	0	0
4099300	Deferred Excess Net Power Costs - WY 08	OTHER	-5,156	0	0	0	0	0	0	0	-5,156
4099300	Deferred Excess Net Power Costs - UT	OTHER	-28,437	0	0	0	0	0	0	0	-28,437
4099300	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-35	0	0	0	0	-35	0	0	0
4099300	Reg Asset - WY Liquidation Damages N2	WYP	-6	0	0	0	-6	0	0	0	0
4099300	UT Def Independent Evaluation Fee	UT	0	0	0	0	0	0	0	0	0
4099300	Deferral of Renewable Energy Credit - WA	OTHER	-1,989	0	0	0	0	0	0	0	-1,989
4099300	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - Noncurrent Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	Deferred Excess Net Power Costs - ID 09	OTHER	-9,418	0	0	0	0	0	0	0	-9,418
4099300	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4099300	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4099300	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4099300	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0	0
4099300	OR 5B 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - RPS Compliance Purchases	OTHER	643	0	0	0	0	0	0	0	643
4099300	Reg Asset - Depreciation Increase - ID	IDU	1,327	0	0	0	0	0	1,327	0	0
4099300	Reg Asset - Depreciation Increase - UT	UT	-128	-128	0	0	0	-128	0	0	0
4099300	Reg Asset - Depreciation Increase - WY	WYP	-442	0	0	0	-442	0	0	0	0
4099300	Reg Asset - Carbon Unrecovered Plant - U	IDU	-479	0	0	0	0	0	0	0	-479
4099300	Reg Asset - Carbon Unrecovered Plant - W	WYP	-3,445	0	0	0	0	-3,445	0	0	0
4099300	Reg Asset - Carbon Decommissioning - ID	IDU	-1,158	0	0	0	0	0	0	0	-1,158
4099300	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4099300	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
4099300	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0	0
4099300	Reg Liability - Contra - Carbon Decommis	WYP	-535	0	0	0	-535	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING									
4099300	425100	Deferred Regulatory Expense- IDU	-1	0	0	0	0	0	0	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	0	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	0	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	0	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr- Prop Damage Repairs	0	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	0	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	16	1	4	1	2	8	1	0	0
4099300	425225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relficensing Costs	-3,489	0	0	0	0	0	0	0	-3,489
4099300	425700	Trojan Special Assessment -DOE-IRS	0	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	0	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	0	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	14,802	0	0	0	0	0	0	0	14,802
4099300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	1	0	0	0	0	0	0	0	1
4099300	430113	Reg Asset - Def MPC Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	0	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	0	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	0	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	0	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	0	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	43	2	31	10	0	0	0	0	0
4099300	505520	PMI Bonus Accrual	0	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	0	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	0	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	0	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	-403	-18	-293	-92	0	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	51	1	12	4	8	23	3	0	0
4099300	610110	Plax NOPAS	0	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	-9,696	-431	-7,052	-2,213	0	0	0	0	0
4099300	610114	PMI ETF Pre Stripping Costs	34	2	25	8	0	0	0	0	0
4099300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	-293	0	0	0	0	-293	0	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	0	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	0	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asse/Liability Consolidation	1	0	1	0	0	0	0	0	0



**Schedule M**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg. Alloc. Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	610148	Reg Liability - Def NPC Balance Reclss	0	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclss	0	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	0	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	0	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	0	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	0	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	0	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	0	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	0	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	0	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	0	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	-185	0	0	0	0	0	0	0	-185
4099300	705265	Reg Liab - OR Energy Conservation Charge	-464	0	0	0	0	0	0	0	-464
4099300	705300	Reg. Liability - Deferred Benefit - Arch S	0	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	0	0	0	0	0	0	0	0	0
4099300	705454	Reg Liability - UT Property Insurance Re	-525	0	0	0	0	-525	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	0	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabil	0	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclss - Other	0	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclss - Ot	0	0	0	0	0	0	0	0	0
4099300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	0	0	0	0	0	0	0	0	0
4099300	715800	Recding Renegotiated Contract	0	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	-835	-16	-199	-58	-124	-384	-53	0	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	66	1	16	5	10	31	4	0	0
4099300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	19,127	376	4,565	1,319	2,852	8,803	1,206	5	0
4099300	910560	2835MUD REVENUE IMPUTATION-UT REG LIAB	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	0	0	0	0	0	0	0	0	0
<b>4099300 Total</b>			<b>1,162,315</b>	<b>22,330</b>	<b>308,020</b>	<b>83,055</b>	<b>169,281</b>	<b>538,702</b>	<b>69,378</b>	<b>298</b>	<b>-36,597</b>



# PACIFICORP

## Schedule M

Twelve Months Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>Grand Total</b>			<b>2,217,935</b>	<b>42,584</b>	<b>532,706</b>	<b>159,182</b>	<b>320,227</b>	<b>979,062</b>	<b>129,950</b>	<b>548</b>	<b>45,828</b>
Total Schedule M Additions			1,020,139	19,656	214,703	72,970	145,836	425,779	58,532	238	82,425
Total Schedule M Deductions			1,197,796	22,928	318,003	86,212	174,391	553,283	71,418	309	-36,597
Total Schedule M			-177,656	-3,272	-103,301	-13,242	-28,556	-127,504	-12,885	-71	119,022







**Deferred Income Tax Expense**  
 Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	0	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertrax Inpu	0	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	50,908	780	13,062	-4,136	7,741	22,083	3,089	17	0
4101000	105125	Tax Depreciation	339,347	7,322	89,787	23,124	46,681	150,626	18,750	79	0
4101000	105126	282DIT PMI/Depreciation-Tax	3,300	147	2,400	753	0	0	0	0	0
4101000	105137	Capitalized Depreciation	1,872	37	447	129	279	861	118	0	0
4101000	105141	AFUDC Debt	6,031	102	1,285	377	935	2,938	393	2	1
4101000	105141	AFUDC Equity	10,263	173	2,187	641	1,591	5,000	668	3	1
4101000	105143	282Basis Intangible Difference	90	2	21	6	13	41	6	0	0
4101000	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	0	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	(340)	(7)	(81)	(23)	(51)	(157)	(21)	(0)	0
4101000	105153	Contract Liability Basis Adjustment - Che	(60)	(3)	(43)	(14)	0	0	0	0	0
4101000	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	507	23	369	116	0	0	0	0	0
4101000	105175	Cost of Removal	25,413	499	6,066	1,753	3,790	11,697	1,603	6	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	94	0	0	0	22	63	9	0	0
4101000	105470	282Book Gain/Loss on Land Sales	241	5	58	17	36	111	15	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	(15)	0	0	0	(4)	(10)	(1)	(0)	0
4101000	1102051	Tax Percentage Depletion - Deduction (B)	0	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	552	25	402	126	0	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	455	15	118	30	50	219	22	0	0
4101000	205411	190PMISec263A	460	20	335	105	0	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	83	0	83	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	(12)	0	0	0	0	(12)	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	25	0	0	0	0	0	0	25	0
4101000	210140	283WY PSC Prepaid Taxes	0	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEL WSSC	(600)	(12)	(143)	(41)	(89)	(276)	(38)	(0)	0
4101000	210185	Prepaid Aircraft Maintenance Costs	14	0	4	1	2	6	1	0	0
4101000	210195	Prepaid Water Rights	(0)	0	0	0	(0)	(0)	(0)	(0)	0
4101000	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sect174 Deduction	0	0	0	0	0	0	0	0	0
4101000	320271	Contra Reg Asset - Pension Plan CTG	311	6	74	21	46	143	20	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	11	0	3	1	2	5	1	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	0	0	0	0	0	0	0	0	0
4101000	415300	283Hazardous Waste/Environmental Cleanup	10,707	210	2,556	738	1,597	4,928	675	3	0



**Deferred Income Tax Expense**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	4,758	0	0	0	1,207	3,080	468	2	0
4101000	415411	ContraRA DeerCreekAband CA	(58)	(58)	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	(164)	(164)	0	0	0	0	(164)	0	0
4101000	415413	ContraRA DeerCreekAband OR	(699)	(699)	0	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	1,101	0	0	0	0	1,101	0	0	0
4101000	415415	ContraRA DeerCreekAband WY	363	0	0	0	363	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	(27)	(27)	0	0	0	0	0	0	(27)
4101000	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	13	13	0	0	0	0	13	0	0
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	20	0	20	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	0	0	0	0	0	0	0	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	834	834	0	0	0	834	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	0	0	0	0	0	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	0	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	(724)	(724)	0	0	0	0	0	0	(724)
4101000	415675	Reg Asset - UT - Deferred Stock Redempt	(31)	(31)	0	0	0	0	0	0	(31)
4101000	415676	Reg Asset - WY - Deferred Stock Redempt	(11)	(11)	0	0	0	0	0	0	(11)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	(5)	(5)	0	0	0	0	0	0	(5)
4101000	415680	190Def Intervenor Funding Grants-OR	(255)	(255)	0	0	0	0	0	0	(255)
4101000	415700	190Reg Liabs BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	(1,318)	(26)	(315)	(91)	(197)	(607)	(83)	(0)	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	0	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	2	2	0	0	0	0	0	0	2
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	227	227	0	0	0	227	0	0	0
4101000	415863	Reg Asset - UT Subscriber Solar Program	(53)	(53)	0	0	0	0	0	0	(53)
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	0	0	0	0	0	0	0	0	0
4101000	415869	Reg Asset - CA Deferred Net Power Costs	(754)	(754)	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	(1,957)	(1,957)	0	0	0	0	0	0	(1,957)
4101000	415874	Deferred Excess Net Power Costs - WY 09	(10,792)	(10,792)	0	0	0	0	0	0	(10,792)
4101000	415875	Deferred Excess Net Power Costs - UT	(13)	(13)	0	0	0	(13)	0	0	0
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(2)	(2)	0	0	(2)	0	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	0	0	0	0	0	0	0	0	0
4101000	415880	Deferred UT Independent Evaluation Fee	(755)	(755)	0	0	0	0	0	0	(755)
4101000	415882	Deferral of Renewable Energy Credit - WA	0	0	0	0	0	0	0	0	0
4101000	415884	Reg Asset - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	0	0	0	0	0	0	0	0	0
4101000	415886	Reg Asset - ID Deferred Excess Net Power	0	0	0	0	0	0	0	0	0



**Deferred Income Tax Expense**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415888	Reg Asset - UT Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	(3,574)	0	0	0	0	0	0	0	(3,574)
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	0	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset - REC Sales Deferral - WA	0	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	0	0	0	0	0	0	0	0	0
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	0	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-in Tariff - Cu	0	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	0	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	244	0	0	0	0	0	0	0	244
4101000	415918	Reg Asset - RPS Compliance Purchases	503	0	0	0	0	0	503	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	(49)	0	0	0	0	(49)	0	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	(168)	0	0	0	(168)	0	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	(182)	0	0	0	0	0	(182)	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	(1,307)	0	0	0	0	(1,307)	0	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	(440)	0	0	0	(440)	0	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	0	0	0	0	0	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	0	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	0	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	0	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	0	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	0	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	(203)	0	0	0	(203)	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	(0)	0	0	0	(0)	0	(0)	0	0
4101000	425100	190 Deferred Regulatory Expense - IDU	0	0	0	0	0	0	0	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	0	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	0	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	6	0	0	2	0	0	0	0	0
4101000	425215	283 Unearned Joint Use Pole Contact Revnu	0	0	0	0	0	0	0	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4101000	425400	Reg Asset Balance Reclass	(1,324)	0	0	0	0	0	0	0	(1,324)
4101000	430110	Reg Assets - SB 1149 Balance Reclass	5,617	0	0	0	0	0	0	0	5,617
4101000	430111	Reg Asset - Other - Balance Reclass	1	0	0	0	0	0	0	0	1
4101000	430112	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	505510	190 PMI Vacation/Bonus	15	1	12	4	0	0	0	0	0
4101000	505600	190 Vacation Sickleave & PT Accrual	0	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0
4101000	610100	283 PMI AMORT DEVELOPMENT	(153)	(7)	(111)	(35)	0	0	0	0	0
4101000	6101001	190 NOPA 103-99-00 RAR	19	0	5	1	3	0	9	1	0



**Deferred Income Tax Expense**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	610111	283PMI SALE OF ASSETS	(3,680)	(164)	(2,676)	(840)	0	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	13	1	10	3	0	0	0	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	(111)	0	0	0	0	(111)	0	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	0	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	1	0	1	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	0	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	0	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	(70)	0	0	0	0	0	0	0	(70)
4101000	705265	Reg Liab - OR Energy Conservation Charge	(176)	0	0	0	0	0	0	0	(176)
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	0	0	0	0	0	0	0	0	0
4101000	705305	Reg. Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4101000	705337	Reg. Liability - Sale of Renewable Energy	0	0	0	0	0	0	0	0	0
4101000	705454	Reg. Liability - UT Property Insurance Re	(199)	0	0	0	0	(199)	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gal	0	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabli	0	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	0	0	0	0	0	0	0	0	0
4101000	715800	190Redding Contract	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	(317)	(6)	(76)	(22)	(47)	(146)	(20)	(0)	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	25	0	6	2	4	12	2	0	0
4101000	910530	190Injuries & Damages	7,259	143	1,733	501	1,082	3,341	458	2	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	0	0	0	0	0	0	0	0	0
<b>4101000 Total</b>			<b>441,110</b>	<b>8,474</b>	<b>116,897</b>	<b>31,520</b>	<b>64,244</b>	<b>204,443</b>	<b>26,330</b>	<b>113</b>	<b>(13,889)</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	(549)	0	0	0	0	0	0	0	(549)
4111000	105100	190CAPITALIZED LABOR COSTS	(1,903)	(37)	(454)	(131)	(284)	(876)	(120)	(0)	0
4111000	105111	Depreciation Flow-Through - CA	(128)	(128)	0	0	0	0	0	0	0
4111000	105112	Depreciation Flow-Through - FERC	(248)	0	0	0	0	0	0	(248)	0
4111000	1051153	Depreciation Flow-Through - ID	87	0	0	0	0	0	87	0	0
4111000	1051154	Depreciation Flow-Through - OR	1,076	0	1,076	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	151	0	0	0	0	0	0	0	151
4111000	1051156	Depreciation Flow-Through - UT	4,564	0	0	0	0	4,564	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	819	0	0	819	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	920	0	0	0	920	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	222	0	0	0	222	0	0	0	0
4111000	105120	Book Depreciation	(283,630)	(5,982)	(68,263)	(20,278)	(46,832)	(133,471)	(18,674)	(80)	0
4111000	105121	282DIT PMIDepreciation-Book	(6,592)	(293)	(4,794)	(1,504)	0	0	0	0	0
4111000	105123	Sec 481a Adj- Repair Deduction	0	0	0	0	0	0	0	0	0
4111000	105130	GIAC	(24,668)	(821)	(6,408)	(1,618)	(2,694)	(11,910)	(1,217)	0	0
4111000	105140	Highway Relocation	(707)	(24)	(184)	(46)	(77)	(341)	(35)	0	0
4111000	105142	Avoided Costs	(5,308)	(89)	(1,131)	(332)	(823)	(2,586)	(346)	(1)	(0)
4111000	105146	Capitalization of Test Energy	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	(541)	0	0	0	(125)	(364)	(51)	(0)	0
4111000	105471	UT Kalamath Relicensing Costs	0	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	0	0	0	0	0	0	0	0	0



**Deferred Income Tax Expense**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	205100	190COAL PILE INVENTORY	(26)	0	0	0	0	(7)	(17)	(3)	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	51	1	12	4	8	23	3	0	0
4111000	220100	190Bad Debt Allowance	(784)	(35)	(327)	(92)	(53)	(254)	(22)	0	0
4111000	2874941	190Idaho ITC Credits	0	0	0	0	0	0	0	0	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	(130)	(3)	(31)	(9)	(19)	(60)	(8)	(0)	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	141	0	0	0	0	141	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	(8)	0	0	0	(8)	0	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	(1,072)	0	0	0	0	0	0	0	(1,072)
4111000	415301	190Hazardous Waste/Environmental-WA	(72)	0	0	(72)	0	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	0	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	(8,846)	0	0	0	(2,245)	(5,726)	(871)	(4)	0
4111000	415425	Contra Reg Asset - UMWA Pension	(63)	0	0	0	0	0	0	0	(63)
4111000	415500	283Cholla Plt Trans-APS Amort	(426)	0	0	0	(99)	(287)	(40)	(0)	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	(20)	0	0	(20)	0	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	(10)	0	0	0	(10)	0	0	0	0
4111000	415703	Goodroe Hillis Liquidation Damages - WY	(8)	0	0	0	(8)	0	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Deprct	(3,190)	0	0	(3,190)	0	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	0	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	0	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	0	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset - Pension MMT -UT	(107)	0	0	0	0	(107)	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	0	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	(106)	0	0	0	0	(106)	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	0	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	(10)	0	0	0	0	0	(10)	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	(170)	0	0	0	0	0	0	0	(170)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	(2)	0	0	0	0	0	0	0	(2)
4111000	415858	WY - Deferred Overburden Costs	(4)	0	0	0	(4)	0	0	0	0
4111000	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	0	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	0	0	0	0	0	0	0	0	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	1,072	0	0	0	0	0	0	0	1,072
4111000	415876	Deferred Excess Net PowerCosts - OR	0	0	0	0	0	0	0	0	0
4111000	415881	Deferral of Renewable Energy Credit - UT	(3,000)	0	0	0	0	0	0	0	(3,000)
4111000	415883	Deferral of Renewable Energy Credit - WY	(196)	0	0	0	0	0	0	0	(196)
4111000	415890	ID MEHC 2006 Transition Costs	0	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0



**Deferred Income Tax Expense**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	0	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	(261)	0	0	0	0	(66)	(169)	(26)	(0)
4111000	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	0	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	0	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415925	Reg Liability - Depreciation Decrease -	(409)	0	(409)	0	0	0	0	0	0
4111000	415927	Reg Liability - Depreciation Decrease De	0	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	(20)	(20)	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	3	0	0	0	0	0	0	0	3
4111000	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	(6)	(6)	0	0	0	(1)	(4)	(1)	(0)
4111000	425280	283JOSEPH SETTLEMENT-SG	(52)	(52)	0	0	0	0	0	0	(52)
4111000	425360	190hermiston Swap	(65)	(65)	(47)	(15)	0	0	0	0	0
4111000	425380	190Idaho Customer Bal Acct	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	(7,977)	0	0	0	0	0	0	0	(7,977)
4111000	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	(727)	0	0	0	0	(470)	(72)	(0)	0
4111000	505400	190Bonus Liability	253	5	60	17	38	117	16	16	0
4111000	505600	190Vacation Sickleave & PT Accrual	192	4	46	13	29	88	12	12	0
4111000	505601	Sick Leave Accrual - PMI	(24)	(1)	(17)	(5)	(24)	0	0	0	0
4111000	505700	190Accrued Retention Bonus	(9)	(9)	(2)	(1)	(1)	(1)	(4)	(1)	(0)
4111000	605301	Environmental Liability - Regulated	0	0	0	0	0	0	0	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	(9,510)	(187)	(2,270)	(656)	(1,418)	(4,377)	(600)	(2)	0
4111000	605715	Trapper Mine Contract Obligation	300	0	0	0	0	0	0	0	300
4111000	610000	283PMI Development Costs	(67)	0	0	0	0	(17)	(43)	(7)	0
4111000	610143	283Reg Liability-WA Low Energy Program	159	7	116	36	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	109	0	0	109	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	(5,617)	0	0	0	0	0	0	0	(5,617)
4111000	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	150	0	0	0	0	0	0	0	150
4111000	705241	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(233)	0	0	0	0	0	0	0	(233)
4111000	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	(299)	0	0	0	0	0	0	0	(299)
4111000	705266	Reg Liability - Energy Savings Assistanc	10	0	0	0	0	0	0	0	10
4111000	705267	Reg Liability - WA Decoupling Mechanism	(253)	0	0	0	0	0	0	0	(253)
4111000	705301	Reg Liability - OR 2010 Protocol Def	0	0	0	0	0	0	0	0	0
4111000	705335	Reg Liability - Sale of Renewable Energy	(306)	0	0	0	0	0	0	0	(306)



**Deferred Income Tax Expense**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705400	Reg Liability - OR Injuries & Damages Re	(1,053)	0	(1,053)	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	(682)	0	0	0	0	0	0	0	(682)
4111000	705451	Reg Liability - OR Property Insurance Re	3,365	0	3,365	0	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	(21)	0	0	0	0	0	(21)	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	(74)	0	0	0	(74)	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommission	0	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	(2,780)	0	0	0	0	0	0	0	(2,780)
4111000	705517	Regulatory Liability - UT Deferred Exces	(1,259)	0	0	0	0	0	0	0	(1,259)
4111000	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	(4,031)	0	0	0	0	0	0	0	(4,031)
4111000	705521	Regulatory Liability - WY Deferred Exces	(3,928)	0	0	0	0	0	0	0	(3,928)
4111000	705522	Regulatory Liability - UT RECS In Rates	0	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS In Rates	0	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	0	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	104	0	0	0	0	0	0	0	104
4111000	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	(949)	0	0	0	0	0	0	0	(949)
4111000	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4111000	705600	Reg Liability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclss - Other	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	(50)	0	0	0	0	0	0	0	(50)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligt	60	3	43	14	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	102	2	24	7	15	47	6	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	(1,684)	0	0	0	(427)	(1,090)	(166)	(1)	0
4111000	740100	283Post Merger Debt Loss	(246)	(4)	(52)	(15)	(38)	(120)	(16)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	387	8	92	27	58	178	24	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	169	8	123	39	0	0	0	0	0
4111000	920110	190PMI WY Extraction Tax	242	11	176	55	0	0	0	0	0
4111000	930100	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	2	2	0	0	1	0	0	0	0
<b>4111000 Total</b>			<b>(380,406)</b>	<b>(7,580)</b>	<b>(80,307)</b>	<b>(26,845)</b>	<b>(54,277)</b>	<b>(157,226)</b>	<b>(22,155)</b>	<b>(339)</b>	<b>(31,679)</b>
<b>Grand Total</b>			<b>60,704</b>	<b>895</b>	<b>36,590</b>	<b>4,676</b>	<b>9,967</b>	<b>47,217</b>	<b>4,174</b>	<b>(225)</b>	<b>(45,568)</b>





**Investment Tax Credit Amortization**

Twelve Months Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	(4,024)	0	0	0	(201)	(3,352)	(469)	(3)	0
<b>4114000 Total</b>			<b>(4,024)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(201)</b>	<b>(3,352)</b>	<b>(469)</b>	<b>(3)</b>	<b>0</b>
<b>Grand Total</b>			<b>(4,024)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(201)</b>	<b>(3,352)</b>	<b>(469)</b>	<b>(3)</b>	<b>0</b>





**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	IDU	1,000	0	0	0	0	0	0	1000	0
1010000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	FRANCHISES AND CONSENTS	CAGE	14,386	0	0	0	3,328	9,685	1,366	7	0
1010000	FRANCHISES AND CONSENTS	CAGW	178,726	7,595	130,187	40,945	0	0	0	0	0
1010000	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0	0
1010000	TRANSMISSION INTANGIBLE ASSETS	CAGE	19,394	0	0	0	4,486	13,055	1,842	10	0
1010000	TRANSMISSION INTANGIBLE ASSETS	CAGW	18,150	771	13,221	4,158	0	0	0	0	0
1010000	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	215	2,610	754	1,631	5,033	690	3	0
1010000	FUEL MANAGEMENT SYSTEM	SO	3,293	65	786	227	491	1,515	208	1	0
1010000	AUTOMATE POLE CARD SYSTEM	SO	4,410	87	1,053	304	658	2,030	278	1	0
1010000	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,727	270	3,276	947	2,047	6,318	866	3	0
1010000	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	69	20	43	134	18	0	0
1010000	CUSTOMER SERVICE SYSTEM (CSS)	CN	121,382	3,003	38,319	8,628	9,113	57,314	5,004	0	0
1010000	S A P	SO	177,897	3,478	42,270	12,215	26,409	81,512	11,168	45	0
1010000	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	33	396	114	246	764	105	0	0
1010000	DWHIS - DATA WAREHOUSE	SO	1,158	23	276	80	173	533	73	0	0
1010000	ENTERPRISE DATA WAREHOUSE	SO	5,877	115	1,403	405	876	2,705	371	1	0
1010000	FIELDMET PRO METER READING SYST -HRP REP	SO	2,808	57	694	201	434	1,338	183	1	0
1010000	FACILITY INSPECTION REPORTING SYSTEM	SO	1,910	38	456	132	285	879	120	0	0
1010000	2002 GRID NET POWER COST MODELING	SO	8,952	176	2,137	617	1,335	4,120	565	2	0
1010000	MID OFFICE IMPROVEMENT PROJECT	SO	10,509	206	2,508	725	1,567	4,837	663	3	0
1010000	OUTAGE CALL HANDLING INTEGRATION	CN	1,898	47	599	135	143	896	78	0	0
1010000	OPERATIONS MAPPING SYSTEM	SO	10,385	204	2,479	716	1,549	4,781	655	3	0
1010000	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	37	452	131	282	871	119	0	0
1010000	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,408	47	575	166	359	1,108	152	1	0
1010000	SINGLE PERSON SCHEDULING	SO	12,958	255	3,093	894	1,932	5,964	817	3	0
1010000	TIBCO SOFTWARE	SO	4,837	95	1,154	334	721	2,226	305	1	0
1010000	CRST OFFICIAL RECORD INFO SYSTEM	SO	1,586	31	379	109	237	730	100	0	0
1010000	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	1,597	24	410	130	243	693	97	1	0
1010000	UTILITY INTERNATIONAL FORECASTING MODEL	SO	42	1	10	3	6	19	3	0	0
1010000	ROUGE RIVER HYDRO INTANGIBLES	CAGW	221	9	161	51	0	0	0	0	0
1010000	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	CAGW	23,200	986	16,899	5,315	0	0	0	0	0
1010000	SWIFT 2 IMPROVEMENTS	CAGW	652	28	475	149	0	0	0	0	0
1010000	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGE	117	0	0	0	27	79	11	0	0
1010000	BEAR RIVER SETTLEMENT AGREEMENT	SO	2,262	44	540	156	337	1,041	143	1	0
1010000	WEB SOFTWARE	SO	2,680	53	640	185	400	1,234	169	1	0
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	6,200	0	0	0	0	0	0	0	0
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	2,290	97	1,668	525	0	1,434	4,174	589	3
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	88	4	64	20	0	0	0	0	0
1010000	WYOMING VHF (VPC) SPECTRUM	WYP	914	0	0	0	914	0	0	0	0
1010000	IDAHO VHF (VPC) SPECTRUM	IDU	3,350	0	0	0	0	0	0	0	0
1010000	UTAH VHF (VPC) SPECTRUM	UT	3,938	0	0	0	0	0	0	0	0
1010000	PRDM - FILENET P8	SO	4,788	94	1,143	330	714	2,204	302	1	0
1010000	STEAM PLANT INTANGIBLE ASSETS	UT	23	0	0	0	0	23	0	0	0
1010000	STEAM PLANT INTANGIBLE ASSETS	CAGE	44,603	0	0	0	0	0	0	0	0
1010000	STEAM PLANT INTANGIBLE ASSETS	CAGW	19,852	844	14,461	4,548	0	0	0	0	0
1010000	STEAM PLANT INTANGIBLE ASSETS	JBG	954	41	695	218	0	0	0	0	0
1010000	STEAM PLANT INTANGIBLE ASSETS	CN	5,734	142	1,810	408	430	2,707	236	0	0
1010000	ITRON METER READING SOFTWARE	CN	6,230	154	1,967	443	468	2,942	257	0	0
1010000	ArcFM Software	SO	3,978	78	950	274	593	1,831	251	1	0
1010000	MONARCH EMS/SCADA	SO	28,492	560	6,801	1,965	4,249	13,114	1,797	7	0



# PACIFICORP

## Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3033230	1,055	252	73	157	485	67	0	0
1010000	ELEC PLANT IN SERV	3033240	1,382	34	436	98	104	653	57	0
1010000	ELEC PLANT IN SERV	3033300	1,085	27	343	77	81	512	45	0
1010000	ELEC PLANT IN SERV	3033310	15,257	300	3,642	1,052	2,275	7,022	962	4
1010000	ELEC PLANT IN SERV	3033320	9,685	412	7,055	2,219	0	0	0	0
1010000	ELEC PLANT IN SERV	3033330	4,071	0	4,071	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033340	2,021	0	2,021	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033350	472	472	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033370	158	0	0	158	0	0	0	0
1010000	ELEC PLANT IN SERV	3033380	1,601	0	0	370	1,078	152	1	0
1010000	ELEC PLANT IN SERV	3033390	884	17	211	61	132	407	56	0
1010000	ELEC PLANT IN SERV	3034900	24	1	8	2	11	0	0	0
1010000	ELEC PLANT IN SERV	3034900	5	0	0	0	0	0	5	0
1010000	ELEC PLANT IN SERV	3034900	22	0	22	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	28,527	560	6,809	1,968	4,254	13,130	1,799	7
1010000	ELEC PLANT IN SERV	3034900	21	0	0	0	0	21	0	0
1010000	ELEC PLANT IN SERV	3034900	998	0	0	231	672	95	0	0
1010000	ELEC PLANT IN SERV	3034900	216	9	157	49	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	31	0	0	0	8	20	3	0
1010000	ELEC PLANT IN SERV	3035320	1,207	0	312	98	279	813	115	1
1010000	ELEC PLANT IN SERV	3035320	429	18	312	294	310	1,951	170	0
1010000	ELEC PLANT IN SERV	3035322	4,132	102	1,305	294	310	1,951	170	0
1010000	ELEC PLANT IN SERV	3035330	1,240	24	296	85	185	571	78	0
1010000	ELEC PLANT IN SERV	3100000	1,306	0	0	0	302	880	124	1
1010000	ELEC PLANT IN SERV	3101000	10,028	0	0	0	2,320	6,751	952	5
1010000	ELEC PLANT IN SERV	3101000	1,789	76	1,303	410	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	741	32	540	170	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	42,876	0	0	0	9,919	28,865	4,072	21
1010000	ELEC PLANT IN SERV	3102000	281	12	205	64	0	0	0	0
1010000	ELEC PLANT IN SERV	3103000	35,863	0	0	0	8,296	24,143	3,406	18
1010000	ELEC PLANT IN SERV	3103000	171	7	125	39	0	0	0	0
1010000	ELEC PLANT IN SERV	3108000	37	0	0	0	8	25	3	0
1010000	ELEC PLANT IN SERV	3110000	806,707	0	0	0	186,619	543,080	76,610	399
1010000	ELEC PLANT IN SERV	3110000	61,438	2,611	44,752	14,075	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	145,713	6,192	106,140	33,382	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	3,453,758	0	0	0	798,971	2,325,089	327,988	1,710
1010000	ELEC PLANT IN SERV	3120000	119,186	5,065	86,817	27,304	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	913,849	38,832	665,662	209,355	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	730,782	0	0	0	169,055	491,967	69,399	362
1010000	ELEC PLANT IN SERV	3140000	38,233	1,625	27,850	8,759	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	204,465	8,688	148,935	46,841	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	417,209	0	0	0	96,515	280,868	39,621	207
1010000	ELEC PLANT IN SERV	3150000	9,208	391	6,708	2,110	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	61,322	2,606	44,668	14,048	0	0	0	0
1010000	ELEC PLANT IN SERV	3157000	13	0	0	3	9	0	0	0
1010000	ELEC PLANT IN SERV	3157000	49	2	36	11	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	26,380	0	0	6,103	17,759	2,505	13	0
1010000	ELEC PLANT IN SERV	3160000	397	17	289	91	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	4,384	186	3,194	1,004	0	0	0	0
1010000	ELEC PLANT IN SERV	3300000	160	0	0	37	108	15	0	0



**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3301000	5,672	0	0	0	1,312	3,848	539	3	0
1010000	ELEC PLANT IN SERV	3301000	17,484	743	12,735	4,005	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3302000	316	0	0	0	73	212	30	0	0
1010000	ELEC PLANT IN SERV	3302000	9,035	341	5,853	1,841	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3303000	140	0	0	0	32	94	13	0	0
1010000	ELEC PLANT IN SERV	3304000	91	0	0	0	21	61	9	0	0
1010000	ELEC PLANT IN SERV	3304000	257	11	187	59	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3305000	310	13	225	71	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3310000	7,115	0	0	0	1,646	4,790	676	4	0
1010000	ELEC PLANT IN SERV	3310000	236	10	172	54	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3311000	5,685	0	0	0	1,315	3,827	540	3	0
1010000	ELEC PLANT IN SERV	3311000	60,368	2,565	43,973	13,830	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3312000	364	0	0	0	84	245	35	0	0
1010000	ELEC PLANT IN SERV	3312000	155,105	6,591	112,981	35,533	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3313000	2,283	0	0	0	528	1,537	217	1	0
1010000	ELEC PLANT IN SERV	3313000	19,027	809	13,860	4,359	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3316000	14,371	611	10,468	3,292	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3320000	26,324	0	0	0	6,090	17,721	2,500	13	0
1010000	ELEC PLANT IN SERV	3320000	3,801	162	2,769	671	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3321000	68,940	0	0	0	15,948	46,411	6,547	34	0
1010000	ELEC PLANT IN SERV	3321000	370,975	15,764	270,224	84,987	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3322000	498	0	0	0	115	336	47	0	0
1010000	ELEC PLANT IN SERV	3322000	23,488	998	17,109	5,381	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3323000	66	0	0	0	15	44	6	0	0
1010000	ELEC PLANT IN SERV	3323000	213	9	155	49	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3330000	42,362	0	0	0	9,800	28,518	4,033	21	0
1010000	ELEC PLANT IN SERV	3330000	87,905	3,735	64,031	20,138	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3340000	12,736	0	0	0	2,946	8,574	1,209	6	0
1010000	ELEC PLANT IN SERV	3340000	64,538	2,742	47,010	14,785	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3347000	64	0	0	0	15	43	6	0	0
1010000	ELEC PLANT IN SERV	3347000	2,905	123	2,116	666	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3350000	176	0	0	0	41	118	17	0	0
1010000	ELEC PLANT IN SERV	3351000	2,187	93	1,593	501	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3353000	2	0	0	0	1	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	2,098	0	0	0	485	1,413	199	1	0
1010000	ELEC PLANT IN SERV	3360000	20,847	886	15,185	4,776	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	75	0	75	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	9,731	0	0	0	2,251	6,551	924	5	0
1010000	ELEC PLANT IN SERV	3401000	2,816	120	2,051	645	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3403000	30,953	0	0	0	7,160	20,837	2,939	15	0
1010000	ELEC PLANT IN SERV	3403000	1,757	75	1,280	402	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	169,754	0	0	0	39,270	114,279	16,121	84	0
1010000	ELEC PLANT IN SERV	3410000	57,670	2,451	42,008	13,212	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3420000	14,430	0	0	0	3,338	9,714	1,370	7	0
1010000	ELEC PLANT IN SERV	3430000	1,941,423	69	1,182	372	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	976,694	41,503	711,439	223,752	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3440000	339,797	0	0	0	78,606	228,753	32,269	168	0
1010000	ELEC PLANT IN SERV	3440000	133,524	5,674	97,261	30,589	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	238,321	0	0	0	55,132	160,439	22,632	118	0
1010000	ELEC PLANT IN SERV	3450000	88,248	3,750	64,281	20,217	0	0	0	0	0



**Electric Plant in Service with Unclassified Plant**  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3460000	11,839	0	0	0	0	7,970	1,124	6	0
1010000	ELEC PLANT IN SERV	3460000	4,028	171	2,934	0	923	0	0	0	0
1010000	ELEC PLANT IN SERV	3500000	841	0	0	0	195	566	80	0	0
1010000	ELEC PLANT IN SERV	3501000	5	0	1	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV	3501000	48,192	0	0	0	11,149	32,443	4,577	24	0
1010000	ELEC PLANT IN SERV	3501000	7,191	306	5,238	1,647	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	96	1	25	8	15	42	6	0	0
1010000	ELEC PLANT IN SERV	3502000	169,560	0	0	0	38,994	113,476	16,007	83	0
1010000	ELEC PLANT IN SERV	3502000	27,500	1,169	20,032	6,300	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	2,309	98	1,682	529	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	3	0	1	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	187,425	0	0	0	43,358	126,175	17,799	93	0
1010000	ELEC PLANT IN SERV	3520000	51,311	2,180	37,376	11,755	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	1,560	66	1,136	357	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3530000	1,251,264	0	0	0	312,593	909,678	128,324	669	0
1010000	ELEC PLANT IN SERV	3530000	449,681	19,108	327,555	103,018	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3530000	23,656	1,005	17,231	5,419	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	98,543	0	0	0	22,796	66,340	9,358	49	0
1010000	ELEC PLANT IN SERV	3534000	47,542	2,020	34,630	10,891	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	14,126	600	10,290	3,236	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	952	15	244	77	145	413	58	0	0
1010000	ELEC PLANT IN SERV	3537000	14,005	0	0	0	3,240	9,429	1,330	7	0
1010000	ELEC PLANT IN SERV	3537000	5,346	270	4,622	1,454	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	195	8	142	45	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	124	2	32	10	19	54	8	0	0
1010000	ELEC PLANT IN SERV	3540000	1,086,666	0	0	0	251,382	731,560	103,196	538	0
1010000	ELEC PLANT IN SERV	3540000	175,153	7,485	128,313	40,355	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	25,235	1,072	18,382	5,781	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	678	10	174	55	103	294	41	0	0
1010000	ELEC PLANT IN SERV	3550000	649,626	0	0	0	150,280	437,332	61,692	322	0
1010000	ELEC PLANT IN SERV	3550000	263,712	11,206	192,092	60,414	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	822	35	599	188	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	1,510	23	387	123	230	655	92	0	0
1010000	ELEC PLANT IN SERV	3560000	885,302	0	0	0	204,800	595,990	84,073	438	0
1010000	ELEC PLANT IN SERV	3560000	304,530	12,940	221,825	69,765	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	16,452	699	11,984	3,769	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3570000	3,346	0	0	0	774	2,253	318	2	0
1010000	ELEC PLANT IN SERV	3570000	173	7	126	40	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3580000	7,729	0	0	0	1,798	5,203	734	4	0
1010000	ELEC PLANT IN SERV	3580000	307	13	223	70	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	16	4	4	1	2	7	1	0	0
1010000	ELEC PLANT IN SERV	3590000	4,861	0	0	0	1,125	3,273	462	2	0
1010000	ELEC PLANT IN SERV	3590000	7,055	300	5,139	1,616	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	5	0	4	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	1	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	8	0	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	168	0	0	0	0	168	0	0	0
1010000	ELEC PLANT IN SERV	3600000	4	0	0	0	4	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	729	729	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	297	0	0	0	0	0	297	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3601000	9,088	0	9,088	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	25,420	0	0	0	0	25,420	0	0	0
1010000	ELEC PLANT IN SERV	3601000	1,401	0	0	1,401	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	675	0	0	0	675	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	48	0	0	0	48	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	1,087	1,087	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	1,293	0	0	0	0	0	0	1,293	0
1010000	ELEC PLANT IN SERV	3602000	4,743	0	4,743	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	11,047	0	0	0	0	11,047	0	0	0
1010000	ELEC PLANT IN SERV	3602000	437	0	0	437	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	1,969	0	0	0	1,969	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	3,766	0	0	0	3,766	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	5,123	5,123	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	2,326	0	0	0	0	0	2,326	0	0
1010000	ELEC PLANT IN SERV	3610000	29,426	0	29,426	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	54,420	0	0	0	0	54,420	0	0	0
1010000	ELEC PLANT IN SERV	3610000	4,175	0	0	4,175	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	12,145	0	0	0	12,145	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	4,594	0	0	0	4,594	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	28,386	28,386	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	30,592	0	0	0	0	0	30,592	0	0
1010000	ELEC PLANT IN SERV	3620000	235,823	0	235,823	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	461,274	0	0	0	0	461,274	0	0	0
1010000	ELEC PLANT IN SERV	3620000	61,023	0	0	61,023	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	113,999	0	0	0	113,999	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	16,956	0	0	0	16,956	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	347	347	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	458	0	0	0	0	0	458	0	0
1010000	ELEC PLANT IN SERV	3620000	3,801	0	3,801	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	6,777	0	0	0	0	6,777	0	0	0
1010000	ELEC PLANT IN SERV	3620000	1,039	0	1,039	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	1,990	0	0	0	1,990	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	250	0	0	0	250	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	64,684	64,684	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	85,557	0	0	0	0	0	85,557	0	0
1010000	ELEC PLANT IN SERV	3640000	370,556	0	370,556	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	370,020	0	0	0	0	370,020	0	0	0
1010000	ELEC PLANT IN SERV	3640000	103,583	0	0	103,583	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	124,855	0	0	0	124,855	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	26,748	0	0	0	26,748	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	35,393	35,393	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	37,241	0	0	0	0	0	37,241	0	0
1010000	ELEC PLANT IN SERV	3650000	257,537	0	257,537	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	229,853	0	0	0	0	229,853	0	0	0
1010000	ELEC PLANT IN SERV	3650000	68,708	0	0	68,708	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	94,939	0	0	0	94,939	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	13,752	0	0	0	13,752	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	17,504	17,504	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	9,503	0	0	0	0	0	0	9,503	0
1010000	ELEC PLANT IN SERV	3660000	92,552	0	92,552	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	194,136	0	0	0	0	194,136	0	0	0



**PACIFICORP**

**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3660000	17,779	0	0	17,779	0	0	0	0	0
1010000	UNDERGROUND CONDUIT	3660000	21,598	0	0	0	0	21,598	0	0	0
1010000	ELEC PLANT IN SERV	3660000	4,715	0	0	0	0	4,715	0	0	0
1010000	UNDERGROUND CONDUIT	3660000	19,485	19,485	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	27,068	0	0	0	0	0	27,068	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	3670000	177,086	0	177,086	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	526,964	0	0	0	0	0	526,964	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	3670000	26,544	0	26,544	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	42,645	0	0	0	42,645	0	0	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	3670000	17,973	0	0	0	17,973	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	52,601	52,601	0	0	0	0	0	0	0
1010000	LINE TRANSFORMERS	3680000	79,535	0	0	0	0	0	79,535	0	0
1010000	ELEC PLANT IN SERV	3680000	434,893	0	434,893	0	0	0	0	0	0
1010000	LINE TRANSFORMERS	3680000	509,290	0	0	0	0	509,290	0	0	0
1010000	ELEC PLANT IN SERV	3680000	103,220	0	0	0	103,220	0	0	0	0
1010000	LINE TRANSFORMERS	3680000	15,009	0	0	0	15,009	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	9,695	9,695	0	0	0	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	8,205	0	0	0	0	0	8,205	0	0
1010000	ELEC PLANT IN SERV	3691000	88,719	0	88,719	0	0	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	83,357	0	0	0	0	83,357	0	0	0
1010000	ELEC PLANT IN SERV	3691000	22,154	0	0	0	0	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	16,293	0	0	0	16,293	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	2,822	0	0	0	2,822	0	0	0	0
1010000	SERVICES - OVERHEAD	3691000	15,889	15,889	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	30,535	0	0	0	0	0	30,535	0	0
1010000	SERVICES - UNDERGROUND	3692000	179,028	0	179,028	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	204,459	0	0	0	0	204,459	0	0	0
1010000	SERVICES - UNDERGROUND	3692000	38,751	0	0	0	38,751	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	32,356	0	0	0	0	32,356	0	0	0
1010000	SERVICES - UNDERGROUND	3692000	10,617	0	0	0	10,617	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	4,162	4,162	0	0	0	0	0	0	0
1010000	METERS	3700000	15,101	0	0	0	0	0	15,101	0	0
1010000	ELEC PLANT IN SERV	3700000	63,460	0	63,460	0	0	0	0	0	0
1010000	METERS	3700000	82,678	0	0	0	0	82,678	0	0	0
1010000	ELEC PLANT IN SERV	3700000	12,325	0	0	12,325	0	0	0	0	0
1010000	METERS	3700000	12,901	0	0	0	12,901	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	2,303	0	0	0	2,303	0	0	0	0
1010000	METERS	3700000	274	274	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	169	0	0	0	0	0	0	169	0
1010000	INSTALL ON CUSTOMERS PREMISES	3710000	2,613	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	4,301	0	0	0	0	4,301	0	0	0
1010000	INSTALL ON CUSTOMERS PREMISES	3710000	508	0	0	0	508	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	814	0	0	0	0	814	0	0	0
1010000	INSTALL ON CUSTOMERS PREMISES	3710000	155	0	0	0	155	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	732	732	0	0	0	0	0	0	0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	3730000	706	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	23,397	0	23,397	0	0	0	0	0	0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	3730000	21,896	0	0	0	0	21,896	0	0	0
1010000	ELEC PLANT IN SERV	3730000	4,441	0	0	0	4,441	0	0	0	0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	3730000	6,398	0	0	0	6,398	0	0	0	0





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Electric Plant in Service with Unclassified Plant
Average of Monthly Averages Ending - June 2017
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Table with columns: Primary Account, Secondary Account, Alloc, Total, Calif, Oregon, Wash, Wyoming, Utah, Idaho, FERC, Other. Rows list various electric plant accounts and their allocations across states.



PACIFICORP

Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3910000	129	5	94	30	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	160	7	116	37	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	4	0	0	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3910000	147	147	0	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	3,844	95	1,213	273	289	1,815	158	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	491	0	0	0	0	0	491	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	1,708	0	1,708	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	36,058	708	8,607	2,487	5,377	16,596	2,274	9	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	1,567	0	0	0	0	1,567	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	367	0	0	0	367	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	1,852	0	0	0	1,852	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	81	0	0	0	81	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	1,077	0	0	0	249	725	102	1	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	309	13	225	71	42	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	182	8	133	42	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	88	0	0	0	0	22	57	9	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	0	0	0	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912000	6	0	2	0	0	3	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3913000	1	0	0	0	0	0	0	1	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3913000	21	0	21	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3913000	313	6	75	22	47	144	20	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3913000	2	0	0	0	0	2	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3913000	2	0	0	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3913000	98	0	0	0	23	66	9	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3913000	45	2	33	10	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	41	41	0	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	284	0	0	0	0	0	284	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	1,963	0	1,963	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	961	19	229	66	143	442	61	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	2,564	0	0	0	0	2,564	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	304	0	0	304	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	376	0	0	0	398	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	149	6	109	34	0	87	253	36	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	42	2	31	10	42	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3920100	105	0	0	0	27	68	10	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920200	67	0	67	0	0	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920200	129	3	31	9	19	59	8	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920200	253	0	0	0	0	253	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920200	54	0	0	54	0	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920200	41	0	0	0	41	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920200	32	0	0	0	0	7	22	3	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920200	11	0	0	0	0	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920400	565	565	0	0	0	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920400	1,540	0	0	0	0	0	1,540	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920400	6,541	0	6,541	0	0	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920400	1,325	26	316	91	198	610	84	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920400	7,715	0	0	0	0	7,715	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920400	976	0	0	0	976	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920400	1,514	0	0	0	1,514	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	3920400	435	0	0	0	435	0	0	0	0



**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Albco	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAGE	5,409	0	0	0	0	1,251	3,642	514	3
1010000	ELEC PLANT IN SERV	CAGW	1,645	70	1,198	0	377	0	0	0	0
1010000	ELEC PLANT IN SERV	JBG	703	30	512	161	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	197	0	0	0	50	128	19	0	0
1010000	ELEC PLANT IN SERV	CA	1,007	1,007	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	2,883	0	0	0	0	0	0	2,883	0
1010000	ELEC PLANT IN SERV	OR	11,686	0	11,686	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	782	15	487	54	117	360	49	0	0
1010000	ELEC PLANT IN SERV	UT	16,260	0	0	0	0	16,260	0	0	0
1010000	ELEC PLANT IN SERV	WA	2,821	0	0	0	2,921	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	3,703	0	0	0	3,703	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	849	0	0	0	849	0	0	0	0
1010000	ELEC PLANT IN SERV	CAGE	3,375	0	0	0	781	2,272	320	2	0
1010000	ELEC PLANT IN SERV	CAGW	2,407	102	1,754	552	0	0	0	0	0
1010000	ELEC PLANT IN SERV	JBG	325	14	237	74	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	215	0	0	0	55	139	21	0	0
1010000	ELEC PLANT IN SERV	OR	76	0	76	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	18	0	4	1	3	8	1	0	0
1010000	ELEC PLANT IN SERV	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV	CAGE	2,044	0	0	0	473	1,376	194	1	0
1010000	ELEC PLANT IN SERV	CAGW	900	38	656	206	0	0	0	0	0
1010000	ELEC PLANT IN SERV	JBG	635	27	462	145	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	4	0	0	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	CA	474	474	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	1,077	0	0	0	0	0	1,077	0	0
1010000	ELEC PLANT IN SERV	OR	3,297	0	3,297	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	1,094	21	261	75	163	504	69	0	0
1010000	ELEC PLANT IN SERV	UT	5,471	0	0	0	0	5,471	0	0	0
1010000	ELEC PLANT IN SERV	WA	666	0	0	0	666	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	2,746	0	0	0	2,746	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	351	0	0	0	351	0	0	0	0
1010000	ELEC PLANT IN SERV	CAGE	1,801	0	0	0	417	1,212	171	1	0
1010000	ELEC PLANT IN SERV	CAGW	252	11	184	58	0	0	0	0	0
1010000	ELEC PLANT IN SERV	JBG	100	4	73	23	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	39	0	0	0	10	25	4	0	0
1010000	ELEC PLANT IN SERV	CA	60	60	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	88	0	0	0	0	0	0	88	0
1010000	ELEC PLANT IN SERV	OR	355	0	355	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	45	1	11	3	7	20	3	0	0
1010000	ELEC PLANT IN SERV	UT	260	0	0	0	0	260	0	0	0
1010000	ELEC PLANT IN SERV	WA	47	0	0	0	47	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	160	0	0	0	160	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	CAGE	406	0	0	0	94	274	39	0	0
1010000	ELEC PLANT IN SERV	CAGW	59	2	43	13	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CAEE	5	0	0	0	1	3	1	0	0
1010000	ELEC PLANT IN SERV	OR	317	0	317	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SO	326	6	78	22	49	150	21	0	0
1010000	ELEC PLANT IN SERV	UT	1,442	0	0	0	0	1,442	0	0	0
1010000	ELEC PLANT IN SERV	WA	170	0	0	0	170	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	86	0	0	0	86	0	0	0	0



**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3921900	273	0	0	0	63	184	26	0	0
1010000	ELEC PLANT IN SERV	3921900	101	4	73	23	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3923000	3,076	60	734	212	459	1,416	194	1	0
1010000	ELEC PLANT IN SERV	3930000	215	215	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	452	0	0	0	0	0	452	0	0
1010000	ELEC PLANT IN SERV	3930000	2,899	0	2,899	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	193	4	46	13	29	89	12	0	0
1010000	ELEC PLANT IN SERV	3930000	3,724	0	0	0	0	3,724	0	0	0
1010000	ELEC PLANT IN SERV	3930000	793	0	0	793	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	932	0	0	0	932	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	20	0	0	0	20	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	4,505	0	0	0	1,042	3,033	428	2	0
1010000	ELEC PLANT IN SERV	3930000	751	32	547	172	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	744	32	542	171	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	747	747	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	2,001	0	0	0	0	0	2,001	0	0
1010000	ELEC PLANT IN SERV	3940000	10,631	0	10,631	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	3,795	75	906	262	566	1,747	239	1	0
1010000	ELEC PLANT IN SERV	3940000	13,462	0	0	0	0	13,462	0	0	0
1010000	ELEC PLANT IN SERV	3940000	2,817	0	0	2,817	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	3,707	0	0	0	3,707	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	442	0	0	0	442	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	18,431	0	0	0	4,264	12,408	1,760	9	0
1010000	ELEC PLANT IN SERV	3940000	2,806	119	2,044	643	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	2,981	127	2,171	683	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	140	0	0	0	36	91	14	0	0
1010000	ELEC PLANT IN SERV	3950000	299	299	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	1,376	0	0	0	0	1,376	0	0	0
1010000	ELEC PLANT IN SERV	3950000	7,045	0	7,045	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	4,802	94	1,146	331	716	2,210	303	1	0
1010000	ELEC PLANT IN SERV	3950000	7,226	0	0	0	0	7,226	0	0	0
1010000	ELEC PLANT IN SERV	3950000	1,434	0	0	1,434	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	2,247	0	0	0	2,247	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	236	0	0	0	236	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	4,763	0	0	0	1,102	3,206	452	2	0
1010000	ELEC PLANT IN SERV	3950000	1,287	55	938	295	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	208	9	152	48	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	1,002	0	0	0	254	649	99	0	0
1010000	ELEC PLANT IN SERV	3960300	1,284	1,284	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	2,381	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	8,998	0	8,998	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	361	7	86	25	54	166	23	0	0
1010000	ELEC PLANT IN SERV	3960300	9,104	0	0	0	0	9,104	0	0	0
1010000	ELEC PLANT IN SERV	3960300	1,973	0	0	1,973	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	4,018	0	0	0	4,018	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	667	0	0	0	667	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	133	0	0	0	31	90	13	0	0
1010000	ELEC PLANT IN SERV	3960300	155	7	113	36	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	173	173	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	171	0	0	0	0	0	171	0	0
1010000	ELEC PLANT IN SERV	3960700	892	0	892	0	0	0	0	0	0



**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960700	111	2	26	8	17	51	7	0	0
1010000	ELEC PLANT IN SERV	3960700	581	0	0	0	0	581	0	0	0
1010000	ELEC PLANT IN SERV	3960700	94	0	0	0	94	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	210	0	0	0	210	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	124	0	0	0	29	84	12	0	0
1010000	ELEC PLANT IN SERV	3960800	1,541	1,541	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	2,583	0	0	0	0	0	2,583	0	0
1010000	ELEC PLANT IN SERV	3960800	13,020	0	13,020	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	650	13	155	45	97	299	41	0	0
1010000	ELEC PLANT IN SERV	3960800	15,003	0	0	0	0	15,003	0	0	0
1010000	ELEC PLANT IN SERV	3960800	3,104	0	0	3,104	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	4,672	0	0	4,672	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	1,055	0	0	1,055	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	1,172	0	0	1,172	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	67	3	49	15	0	0	0	111	1
1010000	ELEC PLANT IN SERV	3961000	413	0	413	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	3	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	2,715	0	0	0	628	1,828	258	1	0
1010000	ELEC PLANT IN SERV	3961000	368	16	268	84	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	542	23	395	124	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	928	0	928	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	710	14	169	49	106	327	45	0	0
1010000	ELEC PLANT IN SERV	3961100	1,503	0	0	0	0	1,503	0	0	0
1010000	ELEC PLANT IN SERV	3961100	189	0	0	0	189	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	22,803	0	0	0	5,275	15,351	2,165	11	0
1010000	ELEC PLANT IN SERV	3961100	556	24	405	127	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	8,042	342	5,959	1,842	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	843	843	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	2,504	0	0	0	0	0	2,504	0	0
1010000	ELEC PLANT IN SERV	3961200	9,917	0	9,917	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	677	13	162	47	101	312	43	0	0
1010000	ELEC PLANT IN SERV	3961200	15,965	0	0	0	0	15,965	0	0	0
1010000	ELEC PLANT IN SERV	3961200	1,942	0	0	1,942	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	4,508	0	0	0	4,508	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	836	0	0	0	836	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	143	6	104	33	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	480	480	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	1,146	0	0	0	0	0	1,146	0	0
1010000	ELEC PLANT IN SERV	3961300	1,850	0	1,850	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	675	13	161	47	101	311	43	0	0
1010000	ELEC PLANT IN SERV	3961300	817	0	0	817	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	1,303	0	0	0	1,303	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	583	0	0	0	583	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	3,433	0	0	0	794	2,311	326	2	0
1010000	ELEC PLANT IN SERV	3961300	1,166	50	849	267	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	1,055	45	769	242	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	414	0	0	0	105	268	41	0	0
1010000	ELEC PLANT IN SERV	3970000	5,370	5,370	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	3,571	88	1,127	254	268	1,688	147	0	0
1010000	ELEC PLANT IN SERV	3970000	10,721	0	0	0	0	0	10,721	0	0



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Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2017

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

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3970000	60,042	0	60,042	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	139	2	36	11	21	60	8	0
1010000	ELEC PLANT IN SERV	3970000	85,797	1,685	20,478	5,918	12,794	39,490	5,410	22
1010000	ELEC PLANT IN SERV	3970000	57,383	0	0	0	0	57,383	0	0
1010000	ELEC PLANT IN SERV	3970000	12,360	0	0	12,360	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	25,314	0	0	0	25,314	0	0	0
1010000	ELEC PLANT IN SERV	3970000	5,407	0	0	0	5,407	0	0	0
1010000	ELEC PLANT IN SERV	3970000	110,967	0	0	25,670	74,703	10,538	55	0
1010000	ELEC PLANT IN SERV	3970000	45,066	1,915	32,827	10,324	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	4,137	176	3,013	948	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	260	0	0	0	66	168	26	0
1010000	ELEC PLANT IN SERV	3970000	306	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	359	0	0	0	0	0	359	0
1010000	ELEC PLANT IN SERV	3970000	2,691	0	2,691	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	510	10	122	35	76	235	32	0
1010000	ELEC PLANT IN SERV	3970000	2,221	0	0	0	0	2,221	0	0
1010000	ELEC PLANT IN SERV	3970000	585	0	0	585	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	104	0	0	0	104	0	0	0
1010000	ELEC PLANT IN SERV	3970000	2,596	0	0	0	600	1,747	247	1
1010000	ELEC PLANT IN SERV	3970000	1,010	43	736	231	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	593	25	432	136	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	82	0	0	0	21	53	8	0
1010000	ELEC PLANT IN SERV	3980000	216	5	68	15	16	102	9	0
1010000	ELEC PLANT IN SERV	3980000	68	0	0	0	0	0	68	0
1010000	ELEC PLANT IN SERV	3980000	1,108	0	1,108	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	2,620	51	625	181	391	1,206	165	1
1010000	ELEC PLANT IN SERV	3980000	1,933	0	0	0	0	1,033	0	0
1010000	ELEC PLANT IN SERV	3980000	186	0	0	186	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	183	0	0	0	183	0	0	0
1010000	ELEC PLANT IN SERV	3980000	16	0	0	0	16	0	0	0
1010000	ELEC PLANT IN SERV	3980000	1,999	0	0	0	462	1,246	190	1
1010000	ELEC PLANT IN SERV	3980000	386	16	281	89	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	130	6	94	30	30	0	0	0
1010000	ELEC PLANT IN SERV	3980000	5	0	0	0	1	3	0	0
1010000	ELEC PLANT IN SERV	3992100	2,002	0	0	0	508	1,296	197	1
<b>1010000 Total</b>			<b>26,608,814</b>	<b>522,516</b>	<b>6,337,697</b>	<b>1,824,045</b>	<b>3,972,831</b>	<b>12,265,075</b>	<b>1,679,925</b>	<b>6,724</b>
1019000	ELEC PLT IN SERV-OTH	140109	-54	0	0	0	-13	-37	-5	0
1019000	ELEC PLT IN SERV-OTH	140129	-874	-17	-209	-60	-130	-402	-55	0
1019000	ELEC PLT IN SERV-OTH	140139	-7,847	0	0	0	-1,615	-5,283	-745	-4
1019000	ELEC PLT IN SERV-OTH	140139	708	30	516	162	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	-8,979	-138	-2,304	-729	-1,365	-3,895	-545	-3
1019000	ELEC PLT IN SERV-OTH	140149	3,840	0	0	0	888	2,585	365	2
1019000	ELEC PLT IN SERV-OTH	140149	-497	-21	-362	-114	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-45	-46	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-112	0	0	0	0	0	-112	0
1019000	ELEC PLT IN SERV-OTH	140169	-773	0	-773	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-532	0	0	0	0	-632	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-269	0	0	0	-269	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	-243	0	0	0	-243	0	0	0



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Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1019000	ELEC PLT IN SERV-OTH	140189		-640	-13	-153	-44	-95	-294	-40	0
1019000	ELEC PLT IN SERV-OTH	140209		-164	-3	-42	-13	-25	-71	-10	0
1019000	ELEC PLT IN SERV-OTH	140209		89	0	0	0	21	60	8	0
<b>1019000 Total</b>				<b>-16,492</b>	<b>-207</b>	<b>-3,326</b>	<b>-1,068</b>	<b>-2,778</b>	<b>-7,969</b>	<b>-1,139</b>	<b>-5</b>
1020000	ELEC PL PUR OR SLD	1020000		761	12	195	62	116	330	46	0
1020000	ELEC PL PUR OR SLD	0		-50	0	0	0	-12	-34	-5	0
1020000	ELEC PL PUR OR SLD	0		-553	-24	-403	-127	0	0	0	0
1020000	ELEC PL PUR OR SLD	140708		553	24	403	127	0	0	0	0
<b>1020000 Total</b>				<b>711</b>	<b>12</b>	<b>195</b>	<b>62</b>	<b>104</b>	<b>296</b>	<b>41</b>	<b>0</b>
1061000	DIST COMP CONST NOT	0		1,196	1,196	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0		2,422	0	0	0	0	0	2,422	0
1061000	DIST COMP CONST NOT	0		16,463	0	16,463	0	0	0	0	0
1061000	DIST COMP CONST NOT	0		14,826	0	0	0	0	14,826	0	0
1061000	DIST COMP CONST NOT	0		11,212	0	0	11,212	0	0	0	0
1061000	DIST COMP CONST NOT	0		4,885	0	0	0	4,885	0	0	0
<b>1061000 Total</b>				<b>51,004</b>	<b>1,196</b>	<b>16,463</b>	<b>11,212</b>	<b>4,885</b>	<b>14,826</b>	<b>2,422</b>	<b>0</b>
1062000	TRAN COMP CONST NOT	0		45,577	0	0	0	10,775	31,356	4,423	23
1062000	TRAN COMP CONST NOT	0		38,253	1,647	28,228	8,878	0	0	0	0
<b>1062000 Total</b>				<b>85,330</b>	<b>1,647</b>	<b>28,228</b>	<b>8,878</b>	<b>10,775</b>	<b>31,356</b>	<b>4,423</b>	<b>23</b>
1063000	PROD COMP CONST NOT	0		35,420	543	9,088	2,878	5,386	15,365	2,149	12
1063000	PROD COMP CONST NOT	0		35,420	543	9,088	2,878	5,386	15,365	2,149	12
<b>1063000 Total</b>				<b>35,420</b>	<b>543</b>	<b>9,088</b>	<b>2,878</b>	<b>5,386</b>	<b>15,365</b>	<b>2,149</b>	<b>12</b>
1064000	GEN COMP CONST NOT	0		11,298	222	2,697	779	1,685	5,200	712	3
1064000	GEN COMP CONST NOT	0		11,298	222	2,697	779	1,685	5,200	712	3
<b>Grand Total</b>				<b>26,776,084</b>	<b>525,928</b>	<b>6,391,043</b>	<b>1,846,787</b>	<b>3,992,888</b>	<b>12,324,148</b>	<b>1,688,534</b>	<b>6,756</b>







**Capital Lease**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	CAGE	12,412	0	0	0	2,871	8,356	1,179	6	0
1011000	PRPTY UND CPTL LSS	CAGW	4,540	193	3,307	1,040	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	OR	4,596	0	4,596	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	SO	12,664	249	3,023	873	1,888	5,829	799	3	0
1011000	PRPTY UND CPTL LSS	UT	11,714	0	0	0	0	11,714	0	0	0
<b>1011000 Total</b>			<b>45,926</b>	<b>442</b>	<b>10,926</b>	<b>1,914</b>	<b>4,760</b>	<b>25,899</b>	<b>1,977</b>	<b>9</b>	<b>0</b>
1011500	CAP LEASES-ACCM AMRT	CAGE	-3,255	0	0	0	-753	-2,191	-309	-2	0
1011500	CAP LEASES-ACCM AMRT	CAGW	-651	-28	-474	-149	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	OR	-3,229	0	-3,229	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	SO	-6,863	-135	-1,638	-473	-1,023	-3,159	-433	-2	0
1011500	CAP LEASES-ACCM AMRT	UT	-4,515	0	0	0	0	-4,515	0	0	0
<b>1011500 Total</b>			<b>-18,514</b>	<b>-162</b>	<b>-5,342</b>	<b>-623</b>	<b>-1,776</b>	<b>-9,865</b>	<b>-742</b>	<b>-3</b>	<b>0</b>
1011950	CAP LEASES-ACCM AMRT	CAGE	-454	0	0	0	-105	-306	-43	0	0
1011950	CAP LEASES-ACCM AMRT	CAGW	-456	-19	-332	-104	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	OR	-142	0	-142	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	SO	-8,673	-170	-2,070	-598	-1,293	-3,992	-547	-2	0
1011950	CAP LEASES-ACCM AMRT	WYP	-255	0	0	0	-255	0	0	0	0
<b>1011950 Total</b>			<b>-9,980</b>	<b>-190</b>	<b>-2,544</b>	<b>-703</b>	<b>-1,653</b>	<b>-4,298</b>	<b>-590</b>	<b>-2</b>	<b>0</b>
1119000	AC PR AMR EL PT SR-O	OR	142	0	142	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	SG	910	14	234	74	138	395	55	0	0
1119000	AC PR AMR EL PT SR-O	SO	8,673	170	2,070	598	1,293	3,992	547	2	0
1119000	AC PR AMR EL PT SR-O	WYP	255	0	0	0	255	0	0	0	0
<b>1119000 Total</b>			<b>9,980</b>	<b>184</b>	<b>2,446</b>	<b>672</b>	<b>1,686</b>	<b>4,387</b>	<b>602</b>	<b>2</b>	<b>0</b>
<b>Grand Total</b>			<b>27,413</b>	<b>274</b>	<b>5,486</b>	<b>1,261</b>	<b>3,017</b>	<b>16,122</b>	<b>1,248</b>	<b>6</b>	<b>0</b>





**Plant Held for Future Use**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE 3401000	LAND OWNED IN FEE	8,923	0	0	0	2,064	6,007	847	4	0
1050000	EL PLT HLD FTR USE 3501000	LAND OWNED IN FEE	2,789	0	0	0	645	1,877	265	1	0
1050000	EL PLT HLD FTR USE 3501000	LAND OWNED IN FEE	162	7	118	37	0	0	0	0	0
1050000	EL PLT HLD FTR USE 3502000	LAND RIGHTS	755	0	0	0	175	508	72	0	0
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	746	0	746	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	5,868	0	0	0	0	5,868	0	0	0
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	1	1	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE 3891000	LAND OWNED IN FEE	3,508	0	3,508	0	0	0	0	0	0
<b>1050000 Total</b>			<b>23,434</b>	<b>690</b>	<b>4,372</b>	<b>37</b>	<b>2,885</b>	<b>14,260</b>	<b>1,184</b>	<b>6</b>	<b>0</b>
<b>Grand Total</b>			<b>23,434</b>	<b>690</b>	<b>4,372</b>	<b>37</b>	<b>2,885</b>	<b>14,260</b>	<b>1,184</b>	<b>6</b>	<b>0</b>





**Deferred Debits**

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	CAEE	2,347	0	0	0	595	1,519	231	1	0
1861000	MS DEF DB-OTH WIP	CAEE	-2,040	0	0	0	-518	-1,321	-201	-1	0
<b>1861000 Total</b>			<b>307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>198</b>	<b>30</b>	<b>0</b>	<b>0</b>
1861200	FINANCING COSTS DEFR	SO	72	1	17	5	11	33	5	0	0
1861200	FINANCING COSTS DEFR	SO	192	4	46	13	29	88	12	0	0
1861200	FINANCING COSTS DEFR	OTHER	1,293	0	0	0	0	0	0	0	1,293
1861200	FINANCING COSTS DEFR	OTHER	36	0	0	0	0	0	0	0	36
1861200	FINANCING COSTS DEFR	OTHER	196	0	0	0	0	0	0	0	196
1861200	FINANCING COSTS DEFR	OTHER	460	0	0	0	0	0	0	0	460
<b>1861200 Total</b>			<b>2,249</b>	<b>5</b>	<b>63</b>	<b>18</b>	<b>39</b>	<b>121</b>	<b>17</b>	<b>0</b>	<b>1,986</b>
1865000	DEF COAL MINE COSTS	CAEE	2,011	0	0	0	510	1,302	198	1	0
1865000	DEF COAL MINE COSTS	CAEE	172	0	0	0	44	111	17	0	0
<b>1865000 Total</b>			<b>2,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>554</b>	<b>1,413</b>	<b>215</b>	<b>1</b>	<b>0</b>
1867000	MISC DF DR-BAL TRAN	JBE	1	0	1	0	0	0	0	0	0
<b>1867000 Total</b>			<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1868000	MISC DF DR-OTH-CST	OTHER	49	0	0	0	0	0	0	0	49
1868000	MISC DF DR-OTH-CST	CAGE	48	0	0	0	11	32	5	0	0
1868000	MISC DF DR-OTH-CST	SG	149	2	38	12	23	65	9	0	0
1868000	MISC DF DR-OTH-CST	SG	11,449	175	2,937	930	1,741	4,966	695	4	0
1868000	MISC DF DR-OTH-CST	SG	232	4	60	19	35	101	14	0	0
1868000	MISC DF DR-OTH-CST	SG	953	15	244	77	145	413	58	0	0
1868000	MISC DF DR-OTH-CST	CAGE	25	0	0	0	6	17	2	0	0
1868000	MISC DF DR-OTH-CST	SG	1,444	22	371	117	220	626	88	0	0
1868000	MISC DF DR-OTH-CST	OTHER	3,062	0	0	0	0	0	0	0	3,062
1868000	MISC DF DR-OTH-CST	OTHER	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	OTHER	-2	0	0	0	0	0	0	0	-2
1868000	MISC DF DR-OTH-CST	CAGE	12,318	0	0	0	2,850	8,293	1,170	6	0
1868000	MISC DF DR-OTH-CST	CAGE	11,867	0	0	0	2,745	7,989	1,127	6	0
1868000	MISC DF DR-OTH-CST	CAGW	5,495	234	4,003	1,259	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	CAGW	3,224	0	0	0	746	2,171	306	2	0
1868000	MISC DF DR-OTH-CST	CAGW	139	6	101	32	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	CAGE	222	0	0	0	51	149	21	0	0
<b>1868000 Total</b>			<b>50,674</b>	<b>457</b>	<b>7,754</b>	<b>2,447</b>	<b>8,572</b>	<b>24,822</b>	<b>3,494</b>	<b>18</b>	<b>3,109</b>
1869000	MISC DF DR-OTH-NC	CAGW	3,362	143	2,449	770	0	0	0	0	0
<b>1869000 Total</b>			<b>3,362</b>	<b>143</b>	<b>2,449</b>	<b>770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>58,776</b>	<b>606</b>	<b>10,267</b>	<b>3,235</b>	<b>9,243</b>	<b>26,555</b>	<b>3,756</b>	<b>20</b>	<b>5,094</b>







**Materials & Supplies**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVENTORY - HUNTER	CAEE	62,698	0	0	0	15,909	40,585	6,173	30	0
<b>1511120 Total</b>			<b>62,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,909</b>	<b>40,585</b>	<b>6,173</b>	<b>30</b>	<b>0</b>
1511130	COAL INVENTORY - HUNTINGTON	CAEE	28,615	0	0	0	7,261	18,523	2,818	14	0
<b>1511130 Total</b>			<b>28,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,261</b>	<b>18,523</b>	<b>2,818</b>	<b>14</b>	<b>0</b>
1511140	COAL INVENTORY - JIM BRIDGER	JBE	24,413	1,086	17,755	5,572	0	0	0	0	0
<b>1511140 Total</b>			<b>24,413</b>	<b>1,086</b>	<b>17,755</b>	<b>5,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511160	COAL INVENTORY - NAUGHTON	CAEE	10,434	0	0	0	2,647	6,754	1,027	5	0
<b>1511160 Total</b>			<b>10,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,647</b>	<b>6,754</b>	<b>1,027</b>	<b>5</b>	<b>0</b>
1511170	COAL INVENTORY - COAL PREP PLANT	CAEE	14,103	0	0	0	3,578	9,129	1,389	7	0
<b>1511170 Total</b>			<b>14,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,578</b>	<b>9,129</b>	<b>1,389</b>	<b>7</b>	<b>0</b>
1511200	COAL INVENTORY - CHOLLA	CAEE	15,214	0	0	0	3,860	9,848	1,498	7	0
<b>1511200 Total</b>			<b>15,214</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,860</b>	<b>9,848</b>	<b>1,498</b>	<b>7</b>	<b>0</b>
1511300	COAL INVENTORY - COLSTRIP	CAEW	1,568	70	1,141	358	0	0	0	0	0
<b>1511300 Total</b>			<b>1,568</b>	<b>70</b>	<b>1,141</b>	<b>358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1511400	COAL INVENTORY - CRAIG	CAEE	14,775	0	0	0	3,749	9,564	1,455	7	0
<b>1511400 Total</b>			<b>14,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,749</b>	<b>9,564</b>	<b>1,455</b>	<b>7</b>	<b>0</b>
1511600	COAL INVENTORY - DAVE JOHNSTON	CAEE	9,253	0	0	0	2,348	5,989	911	4	0
<b>1511600 Total</b>			<b>9,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,348</b>	<b>5,989</b>	<b>911</b>	<b>4</b>	<b>0</b>
1511700	COAL INVENTORY - ROCK GARDEN PILE	CAEE	32,731	0	0	0	8,305	21,187	3,223	16	0
<b>1511700 Total</b>			<b>32,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,305</b>	<b>21,187</b>	<b>3,223</b>	<b>16</b>	<b>0</b>
1511900	COAL INVENTORY - HAYDEN	CAEE	1,837	0	0	0	466	1,189	181	1	0
<b>1511900 Total</b>			<b>1,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>466</b>	<b>1,189</b>	<b>181</b>	<b>1</b>	<b>0</b>
1512180	NATURAL GAS - CLAY BASIN	CAEE	1,940	0	0	0	492	1,256	191	1	0
<b>1512180 Total</b>			<b>1,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>492</b>	<b>1,256</b>	<b>191</b>	<b>1</b>	<b>0</b>
1514000	FUEL STK - FUEL OIL	CAEE	919	0	0	0	233	595	91	0	0
1514000	FUEL STK - FUEL OIL	CAEW	84	4	61	19	0	0	0	0	0
1514000	FUEL STK - FUEL OIL	JBE	636	28	462	145	0	0	0	0	0
<b>1514000 Total</b>			<b>1,639</b>	<b>32</b>	<b>524</b>	<b>164</b>	<b>233</b>	<b>595</b>	<b>91</b>	<b>0</b>	<b>0</b>
1514300	OIL INVENTORY - COLSTRIP	CAEW	78	3	57	18	0	0	0	0	0
<b>1514300 Total</b>			<b>78</b>	<b>3</b>	<b>57</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1514400	OIL INVENTORY - CRAIG	CAEE	41	0	0	0	10	26	4	0	0
<b>1514400 Total</b>			<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>26</b>	<b>4</b>	<b>0</b>	<b>0</b>
1514900	OIL INVENTORY - HAYDEN	CAEE	48	0	0	0	12	31	5	0	0
<b>1514900 Total</b>			<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>31</b>	<b>5</b>	<b>0</b>	<b>0</b>
1541000	PLNT M&S STK CNTRL	SO	-148	-3	-35	-10	-22	-68	-9	0	0
1541000	PLNT M&S STK CNTRL	CAGE	13,863	0	0	0	3,207	9,333	1,317	7	0
1541000	PLNT M&S STK CNTRL	JBE	9,842	418	7,169	2,255	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	CAGE	13,545	0	0	0	3,133	9,149	1,286	7	0
1541000	PLNT M&S STK CNTRL	CAGE	6,070	0	0	0	1,404	4,087	576	3	0
1541000	PLNT M&S STK CNTRL	CAGE	4,466	0	0	0	1,033	3,006	424	2	0
1541000	PLNT M&S STK CNTRL	CAGE	1	0	0	0	0	1	0	0	0
<b>1541000 Total</b>			<b>14,727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,407</b>	<b>9,914</b>	<b>1,399</b>	<b>7</b>	<b>0</b>





**Materials & Supplies**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1540	18,085	0	0	0	4,184	12,175	1,717	9	0
1541000	HUNTINGTON STORE ROOM	CAGE									
1541000	HUNTER STORE ROOM	CAGE	26,523	0	0	0	6,136	17,855	2,519	13	0
1541000	PLNT M&S STK CNTRL	1545	1,227	0	0	0	284	826	117	1	0
1541000	BLUNDELL STORE ROOM	CAGE									
1541000	PLNT M&S STK CNTRL	1550	3,857	0	0	0	892	2,597	366	2	0
1541000	CURRENT CREEK PLANT	CAGE									
1541000	PLNT M&S STK CNTRL	1555	5,829	0	0	0	1,349	3,924	554	3	0
1541000	LAKESIDE PLANT	CAGE									
1541000	PLNT M&S STK CNTRL	1565	3,787	161	2,759	868	0	0	0	0	0
1541000	CHEHALIS PLANT	CAGW									
1541000	HYDRO EAST - IDAHO	CAGE	7	0	0	0	2	5	1	0	0
1541000	HYDRO EAST - IDAHO	CAGE	2	0	0	0	0	1	2	0	0
1541000	LEARNING JUNIPER STOREROOM	CAGW	587	25	427	134	0	0	0	0	0
1541000	GOODNOE HILLS WIND	CAGW	995	42	725	228	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1705	852	36	620	195	0	0	0	0	0
1541000	MARKENO WIND	CAGW									
1541000	Footee Creek	CAGE	891	0	0	0	206	600	85	0	0
1541000	Glenrock/Rolling Hills	CAGE	1,246	0	0	0	288	839	118	1	0
1541000	Seven Mile Hill	CAGE	697	0	0	0	161	470	66	0	0
1541000	High Plains/McFadden	CAGE	561	0	0	0	130	378	53	0	0
1541000	Dunlap Wind Project	CAGE	676	0	0	0	156	485	64	0	0
1541000	WIND OFFICE	CAGE	0	0	0	0	0	0	0	0	0
1541000	CASPER STORE ROOM	WYP	368	0	0	0	368	0	0	0	0
1541000	PLNT M&S STK CNTRL	2005	153	0	0	0	153	0	0	0	0
1541000	BUFFALO STORE ROOM	WYP									
1541000	DOUGLAS STORE ROOM	WYP	291	0	0	0	291	0	0	0	0
1541000	CODY STORE ROOM	WYP	655	0	0	0	655	0	0	0	0
1541000	WORLAND STORE ROOM	WYP	726	0	0	0	726	0	0	0	0
1541000	RIVERTON STORE ROOM	WYP	447	0	0	0	447	0	0	0	0
1541000	EVANSTON STORE ROOM	WYP	676	0	0	0	676	0	0	0	0
1541000	KEMMERER STORE ROOM	WYU	11	0	0	0	11	0	0	0	0
1541000	PINEDALE STORE ROOM	WYU	593	0	0	0	593	0	0	0	0
1541000	ROCK SPRINGS STORE ROOM	WYP	1,599	0	0	0	1,599	0	0	0	0
1541000	RAWLINS STORE ROOM	WYP	491	0	0	0	491	0	0	0	0
1541000	LARAMIE STORE ROOM	WYP	370	0	0	0	370	0	0	0	0
1541000	REXBERG STORE ROOM	WYP	1,064	0	0	0	0	1,064	0	0	0
1541000	MUDLAKE STORE ROOM	IDU	648	0	0	0	0	0	648	0	0
1541000	SHELLY STORE ROOM	IDU	84	0	0	0	0	0	84	0	0
1541000	PRESTON STORE ROOM	IDU	156	0	0	0	0	0	156	0	0
1541000	LAVA HOT SPRINGS STORE ROOM	IDU	218	0	0	0	0	0	218	0	0
1541000	MONTPELLIER STORE ROOM	IDU	395	0	0	0	0	0	395	0	0
1541000	BRIDGERLAND STORE ROOM	UT	250	0	0	0	0	250	0	0	0
1541000	TREMONTON STORE ROOM	UT	1,250	0	0	0	0	1,250	0	0	0
1541000	OGDEN STORE ROOM	UT	579	0	0	0	0	579	0	0	0
1541000	LAYTON STORE ROOM	UT	8,638	0	0	0	0	8,638	0	0	0
1541000	SALT LAKE METRO STORE ROOM	UT	1	0	0	0	0	1	0	0	0
1541000	SALT LAKE TOOL ROOM	UT	905	0	0	0	0	905	0	0	0
1541000	JORDAN VALLEY STORE ROOM	UT	913	0	0	0	0	913	0	0	0
1541000	PARK CITY STORE ROOM	UT									



**Materials & Supplies**

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2240	UT	595	0	0	0	0	0	595	0	0
1541000	PLNT M&S STK CNTRL 2245	UT	435	0	0	0	0	0	435	0	0
1541000	PLNT M&S STK CNTRL 2400	UT	195	0	0	0	0	0	195	0	0
1541000	PLNT M&S STK CNTRL 2405	UT	1,285	0	0	0	0	0	1,285	0	0
1541000	PLNT M&S STK CNTRL 2410	UT	509	0	0	0	0	0	509	0	0
1541000	PLNT M&S STK CNTRL 2415	UT	366	0	0	0	0	0	366	0	0
1541000	PLNT M&S STK CNTRL 2420	UT	742	0	0	0	0	0	742	0	0
1541000	PLNT M&S STK CNTRL 2425	UT	764	0	0	0	0	0	764	0	0
1541000	PLNT M&S STK CNTRL 2430	UT	731	0	0	0	0	0	731	0	0
1541000	PLNT M&S STK CNTRL 2435	UT	171	0	0	0	0	0	171	0	0
1541000	PLNT M&S STK CNTRL 2445	UT	116	0	0	0	0	0	116	0	0
1541000	PLNT M&S STK CNTRL 2450	UT	1,082	0	0	0	0	0	1,082	0	0
1541000	PLNT M&S STK CNTRL 2455	UT	393	0	0	0	0	0	393	0	0
1541000	PLNT M&S STK CNTRL 2460	UT	582	0	0	0	0	0	582	0	0
1541000	PLNT M&S STK CNTRL 2620	CAGW	1,274	54	928	292	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	WA	5	0	0	0	5	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	CAGW	210	9	153	48	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	WA	134	0	0	134	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	OR	225	0	225	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	OR	673	0	673	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	OR	392	0	392	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	OR	9,166	0	9,166	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	OR	1,047	0	1,047	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	OR	215	0	215	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	OR	1,725	0	1,725	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	OR	200	0	200	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	OR	241	0	241	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	OR	2,345	0	2,345	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2840	OR	708	0	708	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845	OR	757	0	757	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2850	OR	901	0	901	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2855	OR	2,169	0	2,169	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2860	OR	116	0	116	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2865	CA	81	81	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2870	CA	206	206	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2875	CA	731	731	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5005	CA	320	320	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5110	SO	144	3	34	10	21	66	9	0	0
1541000	PLNT M&S STK CNTRL 5115	OR	99	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5120	SNPD	70	0	0	0	6	11	48	5	0
1541000	PLNT M&S STK CNTRL 5125	OR	6,335	0	6,335	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5130	OR	5,177	0	5,177	0	0	0	0	0	0



# PACIFICORP

## Materials & Supplies

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 5135	WA	4,949	0	0	4,949	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5140	IDU	3,107	0	0	0	0	0	3,107	0	0
1541000	PLNT M&S STK CNTRL 5145	WYU	6	0	0	0	6	0	0	0	0
1541000	PLNT M&S STK CNTRL 5150	UT	3,636	0	0	0	0	3,636	0	0	0
1541000	PLNT M&S STK CNTRL 5155	WYP	5,826	0	0	0	5,826	0	0	0	0
1541000	PLNT M&S STK CNTRL 5160	UT	18,839	0	0	0	0	18,839	0	0	0
1541000	PLNT M&S STK CNTRL 5200	SNPD	50	2	13	3	5	24	2	0	0
1541000	PLNT M&S STK CNTRL 5300	UT	19	0	0	0	0	19	0	0	0
<b>1541000 Total</b>			<b>229,738</b>	<b>2,089</b>	<b>45,282</b>	<b>9,117</b>	<b>38,201</b>	<b>119,047</b>	<b>15,947</b>	<b>56</b>	<b>0</b>
1541500	OTHER M&S 120001	CAGE	-178	0	0	0	0	-41	-120	-17	0
1541500	OTHER M&S 120001	OR	4	0	4	0	0	0	0	0	0
1541500	OTHER M&S 120001	SO	126	2	30	9	19	58	8	0	0
1541500	OTHER M&S 120001	UT	350	0	0	0	0	350	0	0	0
<b>1541500 Total</b>			<b>303</b>	<b>2</b>	<b>34</b>	<b>9</b>	<b>-22</b>	<b>288</b>	<b>-9</b>	<b>0</b>	<b>0</b>
1541900	PLNT M&S GEN JV CUT	CAGE	5,684	0	0	0	1,315	3,827	540	3	0
1541900	PLNT M&S GEN JV CUT	JBG	-4,610	-196	-3,358	-1,056	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	SG	1,380	21	354	112	210	598	84	0	0
1541900	PLNT M&S GEN JV CUT	SO	3	0	1	0	0	1	0	0	0
<b>1541900 Total</b>			<b>2,457</b>	<b>-175</b>	<b>-3,003</b>	<b>-944</b>	<b>1,525</b>	<b>4,427</b>	<b>624</b>	<b>3</b>	<b>0</b>
1549900	CR-OBSOL&SURPL INV 102930	SO	-27	-1	-7	-2	-4	-13	-2	0	0
1549900	CR-OBSOL&SURPL INV 120930	SG	-910	-14	-233	-74	-138	-395	-55	0	0
1549900	CR-OBSOL&SURPL INV 120930	SO	-12	0	-3	-1	-2	-6	-1	0	0
1549900	CR-OBSOL&SURPL INV 120932	SNPD	-1,502	-50	-390	-98	-164	-725	-74	0	0
1549900	CR-OBSOL&SURPL INV 120933	SNPD	-650	-22	-169	-43	-71	-314	-32	0	0
<b>1549900 Total</b>			<b>-3,101</b>	<b>-86</b>	<b>-802</b>	<b>-218</b>	<b>-379</b>	<b>-1,452</b>	<b>-164</b>	<b>0</b>	<b>0</b>
2531600	WORK CAP DEP-UAMPS 289920	CAEE	-2,483	0	0	0	-630	-1,608	-245	-1	0
<b>2531600 Total</b>			<b>-2,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-630</b>	<b>-1,608</b>	<b>-245</b>	<b>-1</b>	<b>0</b>
2531700	WORKG CAP DEP-DG&T 289921	CAEE	-2,627	0	0	0	-667	-1,701	-259	-1	0
<b>2531700 Total</b>			<b>-2,627</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-667</b>	<b>-1,701</b>	<b>-259</b>	<b>-1</b>	<b>0</b>
2531800	WCD-PROVO-PLNT M&S 289922	CAGE	-273	0	0	0	-63	-184	-26	0	0
<b>2531800 Total</b>			<b>-273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-63</b>	<b>-184</b>	<b>-26</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>443,399</b>	<b>3,022</b>	<b>60,987</b>	<b>14,076</b>	<b>86,837</b>	<b>243,496</b>	<b>34,833</b>	<b>149</b>	<b>0</b>





**Cash Working Capital**

Twelve Month Average Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	50	3	0	1	0	0	0	1	0	0
<b>1430000 Total</b>			<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
1431000	EMP ACCOUNTS REC	50	4,636	91	1,107	320	691	2,134	292	1	0
<b>1431000 Total</b>			<b>4,636</b>	<b>91</b>	<b>1,107</b>	<b>320</b>	<b>691</b>	<b>2,134</b>	<b>292</b>	<b>1</b>	<b>0</b>
1431500	INC TAXES RECEIVABLE	50	111	2	26	8	17	51	7	0	0
1431500	INC TAXES RECEIVABLE	50	186	4	44	13	28	86	12	0	0
1431500	INC TAXES RECEIVABLE	50	-116	-2	-28	-8	-17	-53	-7	0	0
<b>1431500 Total</b>			<b>181</b>	<b>4</b>	<b>43</b>	<b>12</b>	<b>27</b>	<b>83</b>	<b>11</b>	<b>0</b>	<b>0</b>
1433000	JOINT OWNER REC	50	21,911	430	5,230	1,511	3,267	10,085	1,382	6	0
<b>1433000 Total</b>			<b>21,911</b>	<b>430</b>	<b>5,230</b>	<b>1,511</b>	<b>3,267</b>	<b>10,085</b>	<b>1,382</b>	<b>6</b>	<b>0</b>
1436000	OTH ACCT REC	50	14,061	276	3,356	970	2,097	6,472	887	4	0
<b>1436000 Total</b>			<b>14,061</b>	<b>276</b>	<b>3,356</b>	<b>970</b>	<b>2,097</b>	<b>6,472</b>	<b>887</b>	<b>4</b>	<b>0</b>
1437000	CSS OAR BILLINGS	50	4,572	90	1,091	315	682	2,104	288	1	0
1437100	CSS OAR BILLINGS-WOR	50	-691	-14	-165	-48	-103	-318	-44	0	0
<b>1437100 Total</b>			<b>-691</b>	<b>-14</b>	<b>-165</b>	<b>-48</b>	<b>-103</b>	<b>-318</b>	<b>-44</b>	<b>0</b>	<b>0</b>
2300000	ASSET RETIREMENT OBL	OTHER	-8,717	0	0	0	0	0	0	0	-8,717
<b>2300000 Total</b>			<b>-8,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-8,717</b>
2320000	ACCOUNTS PAYABLE	CAEE	-2,771	0	0	0	-703	-1,794	-273	-1	0
2320000	ACCOUNTS PAYABLE	50	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	50	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	50	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	50	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	50	-15	0	-4	-1	-2	-7	-1	0	0
2320000	ACCOUNTS PAYABLE	50	-436	-9	-104	-30	-65	-201	-27	0	0
2320000	ACCOUNTS PAYABLE	50	-1,262	-25	-301	-87	-188	-581	-80	0	0
2320000	ACCOUNTS PAYABLE	50	-2,976	-58	-710	-205	-444	-1,370	-188	-1	0
2320000	ACCOUNTS PAYABLE	50	-54	-1	-13	-4	-8	-25	-3	0	0
2320000	ACCOUNTS PAYABLE	50	-40	-1	-9	-3	-6	-18	-2	0	0
2320000	ACCOUNTS PAYABLE	50	-5	0	-1	0	-1	-2	0	0	0
2320000	ACCOUNTS PAYABLE	50	-2	0	-1	0	0	-1	0	0	0
2320000	ACCOUNTS PAYABLE	50	-22	0	-5	-1	-3	-10	-1	0	0
2320000	ACCOUNTS PAYABLE	50	-20	0	-5	-1	-3	-9	-1	0	0
2320000	ACCOUNTS PAYABLE	50	-43	-1	-10	-3	-6	-20	-3	0	0
2320000	ACCOUNTS PAYABLE	50	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	50	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	50	-16	0	-4	-1	-2	-7	-1	0	0
2320000	ACCOUNTS PAYABLE	50	38	1	9	3	6	17	2	0	0
2320000	ACCOUNTS PAYABLE	OTHER	-14	0	0	0	0	0	0	0	-14
2320000	ACCOUNTS PAYABLE	CAEE	-41	0	0	0	-10	-27	-4	0	0
2320000	ACCOUNTS PAYABLE	50	-1,516	-30	-362	-105	-226	-698	-96	0	0
2320000	ACCOUNTS PAYABLE	50	-295	-6	-70	-20	-44	-136	-19	0	0



**Cash Working Capital**

Twelve Month Average Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>2320000 Total</b>			<b>-9,488</b>	<b>-131</b>	<b>-1,590</b>	<b>-459</b>	<b>-1,707</b>	<b>-4,887</b>	<b>-697</b>	<b>-3</b>	<b>-14</b>
2533000	289517		-6,073	0	0	0	-1,405	-4,088	-577	-3	0
<b>2533000 Total</b>			<b>-6,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,405</b>	<b>-4,088</b>	<b>-577</b>	<b>-3</b>	<b>0</b>
<b>Grand Total</b>			<b>20,395</b>	<b>747</b>	<b>9,073</b>	<b>2,622</b>	<b>3,550</b>	<b>11,587</b>	<b>1,543</b>	<b>5</b>	<b>-8,731</b>





**Miscellaneous Rate Base**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUISIT ADJ	CAGE	143,166	0	0	0	0	33,120	96,381	13,596	71
1140000	EL PLT ACQUISIT ADJ	UT	11,764	0	0	0	0	11,764	0	0	0
<b>1140000 Total</b>			<b>154,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,120</b>	<b>108,145</b>	<b>13,596</b>	<b>71</b>	<b>0</b>
1150000	Acc Prov El Pl Acq Ad	CAGE	-116,433	0	0	0	0	-26,935	-78,383	-11,057	-58
1150000	Acc Prov El Pl Acq Ad	UT	-540	0	0	0	0	-540	0	0	0
<b>1150000 Total</b>			<b>-116,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-26,935</b>	<b>-78,923</b>	<b>-11,057</b>	<b>-58</b>	<b>0</b>
1651000	PREPAY-INSURANCE	SO	1,401	28	334	97	209	645	88	0	0
1651000	PREPAY-INSURANCE	SO	2,371	47	566	164	354	1,091	150	1	0
1651000	PREPAY-INSURANCE	SO	420	8	100	29	63	193	26	0	0
1651000	PREPAY-INSURANCE	SO	370	7	88	26	55	170	23	0	0
1651000	PREPAY-INSURANCE	SO	113	2	27	8	17	52	7	0	0
<b>1651000 Total</b>			<b>4,675</b>	<b>92</b>	<b>1,116</b>	<b>322</b>	<b>697</b>	<b>2,152</b>	<b>295</b>	<b>1</b>	<b>0</b>
1652000	PREPAY-TAXES	GPS	4,715	93	1,126	325	703	2,170	297	1	0
1652000	PREPAY-TAXES	GPS	8	0	2	1	1	4	1	0	0
1652000	PREPAY-TAXES	GPS	67	1	16	5	10	31	4	0	0
1652000	PREPAY-TAXES	GPS	6	0	2	0	0	3	0	0	0
1652000	PREPAY-TAXES	SO	5	0	1	0	0	2	0	0	0
1652000	PREPAY-TAXES	SO	747	15	178	52	111	344	47	0	0
<b>1652000 Total</b>			<b>5,549</b>	<b>109</b>	<b>1,324</b>	<b>383</b>	<b>827</b>	<b>2,554</b>	<b>350</b>	<b>1</b>	<b>0</b>
1652100	PREPAY - OTHER	CAGE	379	0	0	0	88	255	36	0	0
1652100	PREPAY - OTHER	OTHER	10,682	0	0	0	0	0	0	0	10,682
1652100	PREPAY - OTHER	OTHER	7,322	0	0	0	0	0	0	0	7,322
1652100	PREPAY - OTHER	SO	58	1	14	4	9	26	4	0	0
1652100	PREPAY - OTHER	CAGE	1	0	0	0	0	0	1	0	0
1652100	PREPAY - OTHER	SG	45	1	12	4	7	20	3	0	0
1652100	PREPAY - OTHER	SG	764	12	196	62	116	331	46	0	0
1652100	PREPAY - OTHER	CAGE	307	0	0	0	71	206	29	0	0
1652100	PREPAY - OTHER	CAGE	242	0	0	0	56	163	23	0	0
1652100	PREPAY - OTHER	CAGE	188	0	0	0	44	127	18	0	0
1652100	PREPAY - OTHER	SO	3,533	69	843	244	527	1,626	223	1	0
1652100	PREPAY - OTHER	GPS	29	1	7	2	4	14	2	0	0
1652100	PREPAY - OTHER	SG	259	4	66	21	39	112	16	0	0
1652100	PREPAY - OTHER	SG	15	0	4	1	2	6	1	0	0
1652100	PREPAY - OTHER	SG	252	4	65	20	38	109	15	0	0
1652100	PREPAY - OTHER	CAGW	984	42	717	225	0	0	0	0	0
1652100	PREPAY - OTHER	SO	795	16	190	55	119	366	50	0	0
1652100	PREPAY - OTHER	OR	2,129	0	2,129	0	0	0	0	0	0
1652100	PREPAY - OTHER	UT	3,423	0	0	0	0	3,423	0	0	0
1652100	PREPAY - OTHER	IDU	209	0	0	0	0	0	0	209	0
1652100	PREPAY - OTHER	WYP	132	0	0	0	132	0	0	0	0
1652100	PREPAYMENTS - Hardware & Software	SO	10,560	207	2,520	728	1,575	4,860	666	3	0
1652100	PREPAID ROYALTIES	CAEE	45	0	0	0	0	11	29	4	0
1652100	PREPAID ROYALTIES	CAEE	-121	0	0	0	-31	-78	-12	0	0
1652100	PREPAY - RECLASS TO LT	SO	-1,353	-27	-323	-93	-202	-623	-85	0	0
1652100	L/T PREPAY RECLASS	SO	1,474	29	352	102	220	679	93	0	0
<b>1652100 Total</b>			<b>42,351</b>	<b>359</b>	<b>6,791</b>	<b>1,375</b>	<b>2,825</b>	<b>11,653</b>	<b>1,340</b>	<b>5</b>	<b>18,004</b>





**Miscellaneous Rate Base**

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2281000	ACC PROV-PROP INS	OR	-2,333	0	-2,333	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	OR	372	0	372	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	IDU	-170	0	0	0	0	0	-170	0	0
2281000	ACC PROV-PROP INS	UT	-1,022	0	0	0	0	-1,022	0	0	0
2281000	ACC PROV-PROP INS	WYP	-51	0	0	0	-51	0	0	0	0
2281000	ACC PROV-PROP INS	OTHER	-372	0	0	0	0	0	0	0	-372
<b>2281000 Total</b>			<b>-3,576</b>	<b>0</b>	<b>-1,961</b>	<b>0</b>	<b>-51</b>	<b>-1,022</b>	<b>-170</b>	<b>0</b>	<b>-372</b>
2282100	ACC PRV IN & DAMAG	SO	-40,383	-793	-9,639	-2,785	-6,022	-18,587	-2,547	-10	0
<b>2282100 Total</b>			<b>-40,383</b>	<b>-793</b>	<b>-9,639</b>	<b>-2,785</b>	<b>-6,022</b>	<b>-18,587</b>	<b>-2,547</b>	<b>-10</b>	<b>0</b>
2282400	ACCUM PRV FR I&D-OR	OR	-402	0	-402	0	0	0	0	0	0
<b>2282400 Total</b>			<b>-402</b>	<b>0</b>	<b>-402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2282500	Acc Prov I&D-Insur	SO	35,164	691	8,393	2,425	5,244	16,185	2,218	9	0
<b>2282500 Total</b>			<b>35,164</b>	<b>691</b>	<b>8,393</b>	<b>2,425</b>	<b>5,244</b>	<b>16,185</b>	<b>2,218</b>	<b>9</b>	<b>0</b>
2283000	PEN/BENEF-SICK	SO	-2,006	-39	-479	-138	-299	-923	-127	-1	0
<b>2283000 Total</b>			<b>-2,006</b>	<b>-39</b>	<b>-479</b>	<b>-138</b>	<b>-299</b>	<b>-923</b>	<b>-127</b>	<b>-1</b>	<b>0</b>
2283500	PENSIONS	SO	-797	-16	-190	-55	-119	-367	-50	0	0
<b>2283500 Total</b>			<b>-797</b>	<b>-16</b>	<b>-190</b>	<b>-55</b>	<b>-119</b>	<b>-367</b>	<b>-50</b>	<b>0</b>	<b>0</b>
2284100	AC MIS OP PR-OTHER	CAGW	-911	-39	-664	-209	0	0	0	0	0
<b>2284100 Total</b>			<b>-911</b>	<b>-39</b>	<b>-664</b>	<b>-209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2530000	OTHER DEF CREDITS	CA	-218	-218	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	IDU	-60	0	0	0	0	0	-60	0	0
2530000	OTHER DEF CREDITS	OR	-1,148	0	-1,148	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	UT	-830	0	0	0	0	-830	0	0	0
2530000	OTHER DEF CREDITS	WA	-340	0	-340	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	WYP	-147	0	0	0	-147	0	0	0	0
<b>2530000 Total</b>			<b>-2,744</b>	<b>-218</b>	<b>-1,148</b>	<b>-340</b>	<b>-147</b>	<b>-830</b>	<b>-60</b>	<b>0</b>	<b>0</b>
2539900	OTH DEF CR - OTHER	CA	-18	-18	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	CAGW	-1	0	-1	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	SO	-244	-5	-58	-17	-36	-112	-15	0	0
2539900	OTH DEF CR - OTHER	SO	-144	-3	-34	-10	-21	-66	-9	0	0
2539900	OTH DEF CR - OTHER	SO	-1,211	-24	-289	-84	-181	-557	-76	0	0
2539900	OTH DEF CR - OTHER	SO	-1,102	-22	-263	-76	-164	-507	-70	0	0
2539900	OTH DEF CR - OTHER	SO	-352	-7	-84	-24	-53	-162	-22	0	0
2539900	OTH DEF CR - OTHER	SO	-315	-6	-75	-22	-47	-145	-20	0	0
2539900	OTH DEF CR - OTHER	SO	-16	0	-4	-1	-2	-7	-1	0	0
2539900	OTH DEF CR - OTHER	SO	-965	-19	-230	-67	-144	-444	-61	0	0
2539900	OTH DEF CR - OTHER	SO	-99	-2	-24	-7	-15	-45	-6	0	0
2539900	OTH DEF CR - OTHER	SO	-1,087	-21	-259	-75	-162	-500	-69	0	0
2539900	OTH DEF CR - OTHER	SO	-60	-1	-14	-4	-9	-28	-4	0	0
2539900	OTH DEF CR - OTHER	SO	-949	-19	-226	-65	-141	-437	-60	0	0
2539900	OTH DEF CR - OTHER	SO	-575	-11	-137	-40	-86	-265	-36	0	0
2539900	OTH DEF CR - OTHER	SO	-20	0	-5	-1	-3	-9	-1	0	0
2539900	OTH DEF CR - OTHER	SO	-750	-15	-179	-52	-112	-345	-47	0	0
2539900	OTH DEF CR - OTHER	SO	-53	-1	-13	-4	-8	-24	-3	0	0
2539900	OTH DEF CR - OTHER	SO	-350	-7	-84	-24	-52	-161	-22	0	0
2539900	OTH DEF CR - OTHER	SO	-80	-2	-19	-6	-12	-37	-5	0	0



**Miscellaneous Rate Base**

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288634	-203	-4	-48	-14	-30	-93	-13	0	0
2539900	OTH DEF CR - OTHER	288636	-113	-2	-27	-8	-17	-52	-7	0	0
2539900	OTH DEF CR - OTHER	288638	-124	-2	-30	-8	-19	-57	-8	0	0
2539900	OTH DEF CR - OTHER	288640	-1,945	-38	-464	-134	-290	-895	-123	0	0
2539900	OTH DEF CR - OTHER	288642	-173	-3	-41	-12	-26	-79	-11	0	0
2539900	OTH DEF CR - OTHER	288645	-31	-1	-7	-2	-5	-14	-2	0	0
2539900	OTH DEF CR - OTHER	288646	-162	-3	-39	-11	-24	-74	-10	0	0
2539900	OTH DEF CR - OTHER	288648	-227	-4	-54	-16	-34	-104	-14	0	0
2539900	OTH DEF CR - OTHER	288649	-76	-1	-18	-5	-11	-35	-5	0	0
2539900	OTH DEF CR - OTHER	288650	-621	-12	-148	-43	-93	-286	-39	0	0
2539900	OTH DEF CR - OTHER	288651	-44	-1	-10	-3	-7	-20	-3	0	0
2539900	OTH DEF CR - OTHER	288652	-31	-1	-7	-2	-5	-14	-2	0	0
2539900	OTH DEF CR - OTHER	288654	-2	0	-1	0	0	-1	0	0	0
2539900	OTH DEF CR - OTHER	288655	-134	-3	-32	-9	-20	-62	-8	0	0
2539900	OTH DEF CR - OTHER	288656	-10,739	-211	-2,563	-741	-1,601	-4,943	-677	-3	0
2539900	OTH DEF CR - OTHER	288660	-1,784	-35	-426	-123	-266	-821	-112	0	0
2539900	OTH DEF CR - OTHER	288664	-111	-2	-26	-8	-17	-51	-7	0	0
2539900	OTH DEF CR - OTHER	288666	-726	-14	-173	-50	-108	-334	-46	0	0
2539900	OTH DEF CR - OTHER	288668	-63	-1	-15	-4	-9	-29	-4	0	0
2539900	OTH DEF CR - OTHER	289051	-289	-12	-211	-66	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289341	-3,562	0	0	0	-904	-2,306	-351	-2	0
2539900	OTH DEF CR - OTHER	289913	-1,045	-16	-268	-85	-159	-453	-63	0	0
2539900	OTH DEF CR - OTHER	289914	5,360	0	0	0	1,240	3,609	509	3	0
2539900	OTH DEF CR - OTHER	289914	-5,769	-88	-1,480	-469	-877	-2,503	-350	-2	0
2539900	OTH DEF CR - OTHER	289925	-1,830	0	0	0	-423	-1,232	-174	-1	0
2539900	OTH DEF CR - OTHER	289955	-3,812	0	0	0	-3,812	0	0	0	0
<b>2539900 Total</b>			<b>-36,649</b>	<b>-639</b>	<b>-8,090</b>	<b>-2,392</b>	<b>-8,765</b>	<b>-14,706</b>	<b>-2,049</b>	<b>-9</b>	<b>0</b>
2540000	REGULATORY LIAB	231010	-10,540	0	0	0	0	0	0	0	-10,540
2540000	REGULATORY LIAB	231020	-1,821	0	0	0	0	0	0	0	-1,821
2540000	REGULATORY LIAB	231045	-158	0	0	0	0	0	0	0	-158
2540000	REGULATORY LIAB	231050	-6,798	0	0	0	0	0	0	0	-6,798
2540000	REGULATORY LIAB	231055	-287	0	0	0	0	0	0	0	-287
2540000	REGULATORY LIAB	231060	-4,443	0	0	0	0	0	0	0	-4,443
2540000	REGULATORY LIAB	231080	-55	0	0	0	0	0	0	0	-55
2540000	REGULATORY LIAB	231090	-12,607	0	0	0	0	0	0	0	-12,607
2540000	REGULATORY LIAB	231100	-6,757	0	0	0	0	0	0	0	-6,757
2540000	REGULATORY LIAB	288114	1	0	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288140	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288159	10,540	0	0	0	0	0	0	0	10,540
2540000	REGULATORY LIAB	288161	-609	0	0	0	0	0	0	0	-609
2540000	REGULATORY LIAB	288165	-3,113	0	0	0	0	0	0	0	-3,113
2540000	REGULATORY LIAB	288174	-264	0	0	0	0	0	0	0	-264
2540000	REGULATORY LIAB	288231	-17,911	0	0	0	0	0	0	0	-17,911
2540000	REGULATORY LIAB	288232	-921	0	0	0	0	0	0	0	-921
2540000	REGULATORY LIAB	288240	-2,517	0	0	0	0	0	0	0	-2,517



# PACIFICORP

## Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288241		-754	0	0	0	0	0	0	-754
2540000	REGULATORY LIAB	288242		-38	0	0	0	0	0	0	-38
2540000	REGULATORY LIAB	288244		-3,241	0	0	0	0	0	0	-3,241
2540000	REGULATORY LIAB	288295		4,443	0	0	0	0	0	0	4,443
2540000	REGULATORY LIAB	288400		-2	0	0	0	0	0	0	-2
2540000	REGULATORY LIAB	288405		-702	0	0	0	0	0	0	-702
2540000	REGULATORY LIAB	288411		-3,152	0	-3,152	0	0	0	0	0
2540000	REGULATORY LIAB	288412		-2,897	0	-2,897	0	0	0	0	0
2540000	REGULATORY LIAB	288413		7	0	0	7	0	0	0	0
2540000	REGULATORY LIAB	288420		1,872	0	0	0	0	0	0	1,872
2540000	REGULATORY LIAB	288423		158	0	0	0	0	0	0	158
2540000	REGULATORY LIAB	288424		-2,076	0	0	0	0	0	0	-2,076
2540000	REGULATORY LIAB	288435		1,738	0	0	0	0	0	0	1,738
2540000	REGULATORY LIAB	288443		48	0	0	0	0	0	0	48
2540000	REGULATORY LIAB	288445		7	0	0	0	0	0	0	7
2540000	REGULATORY LIAB	288446		287	0	0	0	0	0	0	287
2540000	REGULATORY LIAB	288453		-62	0	0	0	0	0	0	-62
2540000	REGULATORY LIAB	288454		-298	0	0	0	0	0	0	-298
2540000	REGULATORY LIAB	288455		-8	0	0	0	0	0	0	-8
2540000	REGULATORY LIAB	288456		-522	0	0	0	0	0	0	-522
2540000	REGULATORY LIAB	288463		282	0	0	0	0	0	0	282
2540000	REGULATORY LIAB	288464		126	0	0	0	0	0	0	126
2540000	REGULATORY LIAB	288465		6,061	0	0	0	0	0	0	6,061
2540000	REGULATORY LIAB	288466		329	0	0	0	0	0	0	329
2540000	REGULATORY LIAB	288470		-28	0	0	0	0	0	0	-28
2540000	REGULATORY LIAB	288474		-1,378	0	0	0	0	0	0	-1,378
2540000	REGULATORY LIAB	288475		-52	0	0	0	0	0	0	-52
2540000	REGULATORY LIAB	288476		-4,989	0	0	0	0	0	0	-4,989
2540000	REGULATORY LIAB	288481		1,317	0	0	0	0	0	0	1,317
2540000	REGULATORY LIAB	288484		11,290	0	0	0	0	0	0	11,290
2540000	REGULATORY LIAB	288491		-1,306	0	0	0	0	0	0	-1,306
2540000	REGULATORY LIAB	288494		-15,593	0	0	0	0	0	0	-15,593
2540000	REGULATORY LIAB	288700		-5,807	0	-5,807	0	0	0	0	0
2540000	REGULATORY LIAB	288712		3,380	0	3,380	0	0	0	0	0
2540000	REGULATORY LIAB	288714		-396	0	0	0	0	-396	0	0
2540000	REGULATORY LIAB	288715		-2,316	0	0	0	-2,316	0	0	0
2540000	REGULATORY LIAB	288716		-65	0	0	0	0	0	0	-65
2540000	REGULATORY LIAB	288749		-3,727	0	0	0	0	0	0	-3,727
2540000	REGULATORY LIAB	288817		56	0	0	0	0	0	0	56
2540000	REGULATORY LIAB	288819		-80	0	0	0	0	0	0	-80
2540000	REGULATORY LIAB	288827		27	0	0	0	0	0	0	27
2540000	REGULATORY LIAB	288829		-44	0	0	0	0	0	0	-44
2540000	REGULATORY LIAB	288837		-1	0	0	0	0	0	0	-1
2540000	REGULATORY LIAB	288839		-2,443	0	0	0	0	0	0	-2,443
2540000	REGULATORY LIAB	288849		6,757	0	0	0	0	0	0	6,757
2540000	REGULATORY LIAB	288995									



**PACIFICORP**

**Miscellaneous Rate Base**

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000 Total			-72,053	0	-5,325	-3,145	-65	-2,316	-396	0	-60,806
Grand Total			-33,823	-494	-10,273	-4,559	310	23,013	1,344	10	-43,174





**PACIFICORP**

**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	OTHER	1,261	0	0	0	0	0	0	0	1,261
1242000	PAC PWR-INT FREE LN	WA	8	0	0	8	0	0	0	0	0
<b>1242000 Total</b>			<b>1,270</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,261</b>
1243200	OR-VAR WEATHER LOANS	OR	0	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	WA	0	0	0	0	0	0	0	0	0
<b>1243200 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1244100	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	UT	28	28	0	0	0	28	0	0	0
<b>1244100 Total</b>			<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>
1244500	HOME COMFORT	CA	1	1	0	0	0	0	0	0	0
1244500	HOME COMFORT	OTHER	6	0	0	0	0	0	0	0	6
1244500	HOME COMFORT	SO	-4	-4	-1	0	-1	-2	0	0	0
1244500	HOME COMFORT	WA	-1	-1	0	-1	0	0	0	0	0
<b>1244500 Total</b>			<b>1</b>	<b>1</b>	<b>-1</b>	<b>-2</b>	<b>-1</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>6</b>
1244900	FINANSWER 12,000	OTHER	-1	-1	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	UT	1	1	0	0	0	1	0	0	0
<b>1244900 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-1</b>
1245300	IRRIGATION FINANSW	CA	20	20	0	0	0	0	0	0	0
1245300	IRRIGATION FINANSW	OTHER	-20	-20	0	0	0	0	0	0	-20
<b>1245300 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-20</b>
1245400	RETROFIT ENGY FINANS	OTHER	4	4	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	UT	-4	-4	0	0	0	-4	0	0	0
<b>1245400 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4</b>	<b>0</b>	<b>0</b>	<b>4</b>
1247000	ELI/GAWL LOANS (CSS)	CA	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	OTHER	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	UT	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	WA	0	0	0	0	0	0	0	0	0
<b>1247000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1247100	CSS/ELI SYSTEM LOANS	OTHER	1	1	0	0	0	0	0	0	1
<b>1247100 Total</b>			<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
1249000	RESV UNCOLL ESC&WZ	CA	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	OTHER	-146	-146	0	0	0	0	0	0	-146
1249000	RESV UNCOLL ESC&WZ	UT	-3	-3	0	0	0	-3	0	0	0
1249000	RESV UNCOLL ESC&WZ	WA	-1	-1	0	-1	0	0	0	0	0
<b>1249000 Total</b>			<b>-150</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>-146</b>
1823000	DSR REGULATORY ASSET	IDU	-7	-7	0	0	0	0	-7	0	0
1823000	DSR REGULATORY ASSET	OTHER	-78	-78	0	0	0	0	0	0	-78
1823000	DSR REGULATORY ASSET	WYP	-1	-1	0	0	-1	0	0	0	0
1823000	DSR REGULATORY ASSET	IDU	-1	-1	0	0	0	0	-1	0	0
1823000	DSR REGULATORY ASSET	OTHER	-5	-5	0	0	0	0	0	0	-5
1823000	DSR REGULATORY ASSET	WYP	0	0	0	0	0	0	0	0	0
<b>1823000 Total</b>			<b>-93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>-9</b>	<b>0</b>	<b>-84</b>
1823700	OTH REGA-ENERGY WEST	CAEE	70,603	0	0	0	17,915	45,703	6,952	34	0
1823700	OTH REGA-ENERGY WEST	CAEE	1,078	0	0	0	273	698	106	1	0



**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	186805	3,960	0	0	0	1,005	2,563	390	2	0
1823700	OTH REGA-ENERGY WEST	186806	1,614	0	0	0	410	1,045	159	1	0
1823700	OTH REGA-ENERGY WEST	186811	9,902	0	0	0	2,513	6,410	975	5	0
1823700	OTH REGA-ENERGY WEST	186812	-123	0	-123	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	94	0	0	0	24	61	9	0	0
1823700	OTH REGA-ENERGY WEST	186816	-4,441	0	0	0	-1,127	-2,875	-437	-2	0
1823700	OTH REGA-ENERGY WEST	186817	539	539	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	-39,081	0	0	0	-9,916	-25,298	-3,848	-19	0
1823700	OTH REGA-ENERGY WEST	186817	267	0	267	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	130	0	0	0	0	130	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	1,074	0	0	0	1,074	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	3,985	0	0	0	1,011	2,580	392	2	0
1823700	OTH REGA-ENERGY WEST	186825	4,498	0	0	0	1,140	2,908	442	2	0
1823700	OTH REGA-ENERGY WEST	186826	843	0	0	0	214	546	83	0	0
1823700	OTH REGA-ENERGY WEST	186828	3,562	0	0	0	904	2,306	351	2	0
1823700	OTH REGA-ENERGY WEST	186830	1,909	0	0	0	484	1,236	188	1	0
1823700	OTH REGA-ENERGY WEST	186833	2,547	0	0	0	646	1,649	251	1	0
1823700	OTH REGA-ENERGY WEST	186835	30,750	0	0	0	7,802	19,905	3,028	15	0
1823700	OTH REGA-ENERGY WEST	186836	-1,887	0	0	0	-479	-1,222	-186	-1	0
1823700	OTH REGA-ENERGY WEST	186837	1,634	0	0	0	0	1,634	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	-2,921	0	0	0	-2,921	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	2,979	0	0	0	756	1,928	293	1	0
1823700	OTH REGA-ENERGY WEST	186841	-1,349	-1,349	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	-924	0	0	0	0	-924	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	-796	-796	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	-764	0	0	0	0	0	-764	0	0
1823700	OTH REGA-ENERGY WEST	186853	-3,682	0	-3,682	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	-4,527	0	0	0	0	-4,527	0	0	0
1823700	OTH REGA-ENERGY WEST	186856	-623	0	0	0	-623	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	-708	0	0	0	0	-708	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	-315	0	0	0	0	0	-315	0	0
1823700	OTH REGA-ENERGY WEST	186861	-2,160	0	0	0	0	-2,160	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	-419	0	0	0	-419	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	-2,265	0	0	0	0	-2,265	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	-343	0	0	0	-343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	-70	0	0	0	0	0	-70	0	0
1823700	OTH REGA-ENERGY WEST	186870	37	0	0	0	37	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	99	0	0	0	99	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	86	0	0	0	86	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	114,194	0	0	0	28,975	73,920	11,244	55	0
1823700	OTH REGA-ENERGY WEST	186886	-4,264	0	0	0	0	0	0	0	-4,264
1823700	OTH REGA-ENERGY WEST	186891	-1,798	0	0	0	0	0	0	0	-1,798
<b>1823700 Total</b>			<b>182,437</b>	<b>-1,605</b>	<b>-3,538</b>	<b>0</b>	<b>49,057</b>	<b>125,242</b>	<b>19,244</b>	<b>100</b>	<b>-6,062</b>



# PACIFICORP

## Regulatory Assets

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823870 DEFERRED PENSION	187607 Contra Reg Asset 2016 Pension Plan CTG	SO	-2,461	-48	-588	-170	-367	-1,133	-155	-1	0
1823870 DEFERRED PENSION	187640 Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	589	0	0	0	0	589	0	0	0
1823870 DEFERRED PENSION	187641 Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	67	0	0	0	67	0	0	0	0
<b>1823870 Total</b>			<b>-1,806</b>	<b>-48</b>	<b>-588</b>	<b>-170</b>	<b>-300</b>	<b>-544</b>	<b>-155</b>	<b>-1</b>	<b>0</b>
1823920 DSR COSTS AMORTIZED	0 DSR COST AMORT	IDU	31	0	0	0	0	0	0	0	0
1823920 DSR COSTS AMORTIZED	0 DSR COST AMORT	OTHER	5,165	0	0	0	0	0	0	0	5,165
1823920 DSR COSTS AMORTIZED	0 DSR COST AMORT	WYP	4	0	0	0	4	0	0	0	0
1823920 DSR COSTS AMORTIZED	102030 ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	0	5,065
1823920 DSR COSTS AMORTIZED	102032 INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	0	26,337
1823920 DSR COSTS AMORTIZED	102033 LOW INCOME - WASHINGTON	OTHER	10,678	0	0	0	0	0	0	0	10,678
1823920 DSR COSTS AMORTIZED	102034 SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	0	14
1823920 DSR COSTS AMORTIZED	102036 COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	0	788
1823920 DSR COSTS AMORTIZED	102037 INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	0	13
1823920 DSR COSTS AMORTIZED	102038 COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	624	0	0	0	0	0	0	0	624
1823920 DSR COSTS AMORTIZED	102039 INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	0	88
1823920 DSR COSTS AMORTIZED	102040 NEEA - WASHINGTON	OTHER	11,125	0	0	0	0	0	0	0	11,125
1823920 DSR COSTS AMORTIZED	102043 ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	0	2
1823920 DSR COSTS AMORTIZED	102044 HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	0	162
1823920 DSR COSTS AMORTIZED	102045 WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	0	22
1823920 DSR COSTS AMORTIZED	102046 HASSLE FREE	OTHER	41	0	0	0	0	0	0	0	41
1823920 DSR COSTS AMORTIZED	102072 COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	0	1,183
1823920 DSR COSTS AMORTIZED	102127 RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	0	24
1823920 DSR COSTS AMORTIZED	102128 WA REVENUE RECOVERY - SBC OFFSET	OTHER	-113,841	0	0	0	0	0	0	0	-113,841
1823920 DSR COSTS AMORTIZED	102131 ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920 DSR COSTS AMORTIZED	102133 INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	0	0	1,353
1823920 DSR COSTS AMORTIZED	102138 COMPACT FLOOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	0	0	4,202
1823920 DSR COSTS AMORTIZED	102147 COMMERCIAL SMALL RETROFIT - UT 2002	OTHER	848	0	0	0	0	0	0	0	848
1823920 DSR COSTS AMORTIZED	102148 INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0	0	0
1823920 DSR COSTS AMORTIZED	102149 COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	0	0	498
1823920 DSR COSTS AMORTIZED	102150 INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	0	82
1823920 DSR COSTS AMORTIZED	102185 WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	0	527
1823920 DSR COSTS AMORTIZED	102186 APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	0	18
1823920 DSR COSTS AMORTIZED	102195 INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	0	71
1823920 DSR COSTS AMORTIZED	102196 POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	0	0	115
1823920 DSR COSTS AMORTIZED	102205 A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	0	0	28
1823920 DSR COSTS AMORTIZED	102206 SCHOOL ENERGY EDUCATION - WA	OTHER	3,802	0	0	0	0	0	0	0	3,802
1823920 DSR COSTS AMORTIZED	102209 AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	0	24
1823920 DSR COSTS AMORTIZED	102213 REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	0	1,509
1823920 DSR COSTS AMORTIZED	102214 REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	0	0	3,675
1823920 DSR COSTS AMORTIZED	102223 A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	0	460
1823920 DSR COSTS AMORTIZED	102225 AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	0	0	2,564
1823920 DSR COSTS AMORTIZED	102226 COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	0	0	1,187
1823920 DSR COSTS AMORTIZED	102227 COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	0	0	895
1823920 DSR COSTS AMORTIZED	102228 COMPACT FLUORESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	0	0	13
1823920 DSR COSTS AMORTIZED	102229 ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	0	0	1,542





### Regulatory Assets

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UT 2003	1,658	0	0	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT LIGHTING - UT 2003	191	0	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UT 2003	-27	0	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	CA REVENUE RECOVERY - BALANCING ACCT	35	0	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT UT 2003	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT UT 2003	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2004	22	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - UT 2004	3,581	0	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED	AC LOAD CONTROL - RESIDENTIAL UT 2004	2,910	0	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UT 2004	3,026	0	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED	COMMERCIAL RETROFIT LIGHTING - UT 2004	1,547	0	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED	COMMERCIAL SMALL RETROFIT - UT 2004	285	0	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	-1	0	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UT 2004	1,227	0	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UT 2004	2,562	0	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT - UT 2004	230	0	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SMALL RETROFIT - UT 2004	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UT 2004	54	0	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UT 2004	89	0	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UT 2004	129	0	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - ID/UT 2004	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - WASHINGTON	561	0	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	76	0	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	9,257	0	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	3,275	0	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	446	0	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	146	0	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	UTAH REVENUE RECOVERY - SBC OFFSET	-581,545	0	0	0	0	0	0	0	-581,545
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	CRI LIGHTING LOAD CONTROL - UTAH - 2004	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - ID/UT 2005	1	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - IDAHO - 200	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2005	48	0	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - UTAH - 2005	3,306	0	0	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	3,060	0	0	0	0	0	0	0	3,060
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH - 2005	2,347	0	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	COMMERCIAL SMALL RETROFIT - UTAH - 2005	223	0	0	0	0	0	0	0	223



**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	1,476	0	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2005	3,485	0	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2005	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UTAH - 2005	67	0	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2005	103	0	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UTAH - 2005	944	0	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,967	0	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	421	0	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	105	0	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH -	36	0	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED	C&I LIGHTING LOAD CONTROL - UTAH - 2005	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	1823920/102556	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	APPLIANCE INCENTIVE - WASHWISE - WASHINGTON	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2005	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYOMING PPL - 2006	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WYOMING PPL 2006	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	LOW INCOME-UTAH-2006	119	0	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM-UTAH-2006	3,752	0	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	8,624	0	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING-UTAH-2006	1,499	0	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER-UTAH-2006	2,187	0	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	2,748	0	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT-UTAH-2006	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT-UTAH-2006	122	0	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	1,848	0	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	2,469	0	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-UTAH-2006	536	0	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH-200	211	0	0	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED	C&I LIGHTING LOAD CONTROL - UTAH-2006	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE-2006	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	241	0	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG-WA-2006	15,003	0	0	0	0	0	0	0	15,003
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	-43,730	0	0	0	0	0	0	0	-43,730
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	DSR COSTS BEING AMORTIZED	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	MAJOR CUSTOMER 99	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	LOW-INCOME WEATHERIZATION - WYOMING PPL-	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - WY - 2007	0	0	0	0	0	0	0	0	0



**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Allocation	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL - WY - 2007	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	SELF DIRECT - INDUSTRIAL - WY - 2007	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	5,982	0	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH - 2007	883	0	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2007	1,952	0	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2007	3,369	0	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2007	117	0	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UTAH - 2007	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM-UTAH - 2007	3,399	0	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2007	61	0	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UTAH - 2007	108	0	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	1,936	0	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	3,277	0	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	968	0	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH -	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2007	277	0	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG - UT 2007	3,034	0	0	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE - 2008	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYOMING PPL - 2008	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WYOMING PPL - 200	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING - WYOMING 2008	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED	LOW INCOME WEATHERIZATION - WYOMING 2008	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	SELF DIRECT COMMERCIAL - WYOMING 2008	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	SELF DIRECT INDUSTRIAL - WYOMING 2008	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	7,175	0	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH 2008	526	0	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2008	3,466	0	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2008	4,289	0	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH 2008	127	0	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UTAH - 2008	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING - UTAH - 2008	2,570	0	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF DIRECT - UTAH - 2008	83	0	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF DIRECT - UTAH - 2008	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	1,664	0	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	3,791	0	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	1,133	0	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	RETROFIT COMMISSIONING PROGRAM - UTAH -	1,053	0	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	C&I LIGHTING LOAD CONTROL - UTAH - 2008	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH	762	0	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	7,817	0	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE - 2009	0	0	0	0	0	0	0	0	0

**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102976	9,817	0	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	500	0	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	2,532	0	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	5,215	0	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	2,339	0	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	72	0	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	1,446	0	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	3,258	0	0	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	776	0	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	947	0	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	2,732	0	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED	102991	25,439	0	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED	102992	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	96	0	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	140	0	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	439	0	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	86	0	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	139	0	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	236	0	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	40	0	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	-10,642	0	0	0	0	0	0	0	-10,642
1823920	DSR COSTS AMORTIZED	103013	-10,478	0	0	0	0	0	0	0	-10,478
1823920	DSR COSTS AMORTIZED	103014	-10,037	0	0	0	0	0	0	0	-10,037
1823920	DSR COSTS AMORTIZED	103031	571	0	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	4,836	0	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	1,490	0	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	3,246	0	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	4,524	0	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	2,370	0	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	330	0	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	2,605	0	0	0	0	0	0	0	2,605



**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103081	4,107	0	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	1,019	0	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	986	0	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	2,513	0	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103086	16,876	0	0	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED	103087	1,485	0	0	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED	103089	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	669	0	0	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED	103092	176	0	0	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED	103093	740	0	0	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED	103094	49	0	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	103095	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	103096	127	0	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	103097	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103098	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103099	587	0	0	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED	103100	55	0	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103101	186	0	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103102	125	0	0	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED	103103	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103104	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103137	724	0	0	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED	103163	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103165	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103168	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103169	27	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103181	6,498	0	0	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED	103182	1,305	0	0	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED	103183	3,647	0	0	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED	103184	5,016	0	0	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED	103185	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103186	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103187	1,880	0	0	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED	103188	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	103189	240	0	0	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED	103190	3,071	0	0	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED	103191	4,607	0	0	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED	103192	1,233	0	0	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	411	0	0	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	2,513	0	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103196	11,360	0	0	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED	103197	1,437	0	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	433	0	0	0	0	0	0	0	433



**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	183	0	0	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED	OTHER	1,070	0	0	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED	OTHER	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	OTHER	102	0	0	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	OTHER	168	0	0	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	OTHER	268	0	0	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	OTHER	894	0	0	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	OTHER	55	0	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	OTHER	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	OTHER	98	0	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	OTHER	1,303	0	0	0	0	0	0	0	1,303
1823920	DSR COSTS AMORTIZED	OTHER	388	0	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	OTHER	266	0	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	OTHER	3,269	0	0	0	0	0	0	0	3,269
1823920	DSR COSTS AMORTIZED	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	OTHER	75	0	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	OTHER	74	0	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	OTHER	110	0	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	OTHER	1,250	0	0	0	0	0	0	0	1,250
1823920	DSR COSTS AMORTIZED	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	5,794	0	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	OTHER	1,470	0	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	OTHER	6,899	0	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	OTHER	2,935	0	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	OTHER	177	0	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	OTHER	1,474	0	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	OTHER	172	0	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	OTHER	429	0	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	OTHER	1,943	0	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	OTHER	6,221	0	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	OTHER	2,097	0	0	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	OTHER	11,113	0	0	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	OTHER	1,836	0	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	-30	0	0	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	OTHER	534	0	0	0	0	0	0	0	534



# PACIFICORP

## Regulatory Assets

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Allocation	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103347	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	606	0	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	904	0	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	31	0	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	143	0	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103356	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	205	0	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	33	0	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	155	0	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	35	0	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	-27	0	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103623	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103646	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103647	10,293	0	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103648	66	0	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103649	1,445	0	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	103650	2,168	0	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103651	120	0	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103653	1,544	0	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103654	116	0	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103655	319	0	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103656	1,314	0	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103657	8,290	0	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103658	1,444	0	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103660	807	0	0	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103661	20,269	0	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103662	1,406	0	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED	103666	70	0	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	765	0	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	135	0	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	27	0	0	0	0	0	0	0	27

**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103676	985	0	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	884	0	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	424	0	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED	103681	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	9	0	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	1,234	0	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	85	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103687	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103689	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	178	0	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	10	0	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103700	435	0	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103734	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103735	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	5,190	0	0	0	0	0	0	0	5,190
1823920	DSR COSTS AMORTIZED	103741	6,074	0	0	0	0	0	0	0	6,074
1823920	DSR COSTS AMORTIZED	103742	3,867	0	0	0	0	0	0	0	3,867
1823920	DSR COSTS AMORTIZED	103743	298	0	0	0	0	0	0	0	298
1823920	DSR COSTS AMORTIZED	103745	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103756	24,564	0	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED	103757	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	401	0	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED	103760	37	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	103761	24,908	0	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	1,630	0	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	144	0	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	597	0	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	1,585	0	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	242	0	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	1,762	0	0	0	0	0	0	0	1,762



**Regulatory Assets**

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103770	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103771	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	103774	12,239	0	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	6,640	0	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED	103776	3,636	0	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	161	0	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED	103778	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103779	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103780	1,178	0	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED	103781	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103782	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103783	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103784	1,183	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	103785	95	0	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103786	356	0	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103787	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103788	203	0	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103789	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103790	157	0	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103791	63	0	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103792	147	0	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103793	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103794	159	0	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103795	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103796	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	198	0	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103799	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103800	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103801	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103802	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103803	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103804	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103805	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103806	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103807	552	0	0	0	0	0	0	0	552
1823920	DSR COSTS AMORTIZED	103808	46	0	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103809	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103810	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103811	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103812	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103813	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103814	1,635	0	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	46	0	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103817	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103818	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103819	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103820	0	0	0	0	0	0	0	0	0



**Regulatory Assets**

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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103858	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103877	410	0	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103878	1,345	0	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103879	264	0	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103880	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103881	227	0	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103882	153	0	0	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103887	4,174	0	0	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED	103888	18,922	0	0	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103891	2,878	0	0	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103892	476	0	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103893	64	0	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103894	1,611	0	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103895	370	0	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103896	1,425	0	0	0	0	0	0	0	1,425
1823920	DSR COSTS AMORTIZED	103900	1,890	0	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED	103901	15,213	0	0	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED	103902	6,316	0	0	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED	103903	4,777	0	0	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED	103904	257	0	0	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED	103905	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103906	3,896	0	0	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED	103907	262	0	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103909	97	0	0	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103911	54	0	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103912	43	0	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103913	1,207	0	0	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	85	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	9	0	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103918	121	0	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103919	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	47	0	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	99	0	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED	103925	0	0	0	0	0	0	0	0	0



**Regulatory Assets**

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 Allocation Method - Factor West Control Area  
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Primary Account	Secondary Account	Allocation	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103927	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	639	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	1,071	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	103932	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103933	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103935	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED	103936	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED	103937	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	103938	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103962	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	82	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	104018	87	0	0	0	0	0	0	87
1823920	DSR COSTS AMORTIZED	104019	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	104020	144	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	104021	156	0	0	0	0	0	0	156
1823920	DSR COSTS AMORTIZED	104023	1,299	0	0	0	0	0	0	1,299
1823920	DSR COSTS AMORTIZED	104024	197	0	0	0	0	0	0	197
1823920	DSR COSTS AMORTIZED	104025	524	0	0	0	0	0	0	524
1823920	DSR COSTS AMORTIZED	104026	290	0	0	0	0	0	0	290
1823920	DSR COSTS AMORTIZED	104027	3,960	0	0	0	0	0	0	3,960
1823920	DSR COSTS AMORTIZED	104029	10,728	0	0	0	0	0	0	10,728
1823920	DSR COSTS AMORTIZED	104030	1,999	0	0	0	0	0	0	1,999
1823920	DSR COSTS AMORTIZED	104031	307	0	0	0	0	0	0	307
1823920	DSR COSTS AMORTIZED	104032	49	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED	104033	1,065	0	0	0	0	0	0	1,065
1823920	DSR COSTS AMORTIZED	104034	148	0	0	0	0	0	0	148
1823920	DSR COSTS AMORTIZED	104035	182	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	1,354	0	0	0	0	0	0	1,354
1823920	DSR COSTS AMORTIZED	104037	17,862	0	0	0	0	0	0	17,862
1823920	DSR COSTS AMORTIZED	104038	8,943	0	0	0	0	0	0	8,943
1823920	DSR COSTS AMORTIZED	104039	62	0	0	0	0	0	0	62
1823920	DSR COSTS AMORTIZED	104041	4,348	0	0	0	0	0	0	4,348
1823920	DSR COSTS AMORTIZED	104042	970	0	0	0	0	0	0	970
1823920	DSR COSTS AMORTIZED	104043	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	82	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	104045	622	0	0	0	0	0	0	622
1823920	DSR COSTS AMORTIZED	104046	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	75	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	104048	125	0	0	0	0	0	0	125

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104049									
1823920	PORTFOLIO WY-2016 CAT2	OTHER	35	0	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	104050									
1823920	PORTFOLIO WY-2016 CAT3	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104051									
1823920	REFRIGERATOR RECYCLING-WY-2016 CAT1	OTHER	16	0	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052									
1823920	REFRIG RECYCLE COMM-WY-2016 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053									
1823920	REFRIG RECYCLE COMM-WY-2016 CAT3	OTHER	-1	0	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	104054									
1823920	WSB- Wattsmart Bus Comm- WY Cat2-2016	OTHER	1,358	0	0	0	0	0	0	0	1,358
1823920	DSR COSTS AMORTIZED	104055									
1823920	WSB- Wattsmart Business Ind- WY Cat2-201	OTHER	175	0	0	0	0	0	0	0	175
1823920	DSR COSTS AMORTIZED	104056									
1823920	WSB- Wattsmart Business - WY Cat 2- 201	OTHER	802	0	0	0	0	0	0	0	802
1823920	DSR COSTS AMORTIZED	104057									
1823920	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	410	0	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	104058									
1823920	WSB- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,133	0	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	104059									
1823920	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	104060									
1823920	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	104061									
1823920	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	477	0	0	0	0	0	0	0	477
1823920	DSR COSTS AMORTIZED	104080									
1823920	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	33	0	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	104081									
1823920	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	31	0	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	104109									
1823920	WA DSM - 186025 Clear Acct Balance	OTHER	-525	0	0	0	0	0	0	0	-525
1823920	DSR COSTS AMORTIZED	104110									
1823920	ID DSM - 186025 Clear Acct Balance	OTHER	249	0	0	0	0	0	0	0	249
1823920	DSR COSTS AMORTIZED	104111									
1823920	WY DSM - 186065 Clear Acct Balance	OTHER	-878	0	0	0	0	0	0	0	-878
<b>1823920 Total</b>			<b>-37,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>-37,155</b>
1823930	DSR COSTS NOT AMORT	102352									
1823930	INDUSTRIAL FINANSWER - IDU 2004	IDU	1	0	0	0	0	0	0	1	0
1823930	DSR COSTS NOT AMORT	102353									
1823930	LOW INCOME WZ - IDU 2004	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102354									
1823930	NEEA - IDU 2004	IDU	2	0	0	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT	102355									
1823930	SELF AUDIT - IDAHO-UT 2004	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102356									
1823930	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	3	0	0	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102358									
1823930	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102519									
1823930	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	3	0	0	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102520									
1823930	LOW INCOME WZ - IDAHO-UT 2005	IDU	3	0	0	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102521									
1823930	NEEA - IDAHO - UTAH 2005	IDU	14	0	0	0	0	0	0	14	0
1823930	DSR COSTS NOT AMORT	102522									
1823930	SELF AUDIT - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102523									
1823930	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	21	0	0	0	0	0	0	21	0
1823930	DSR COSTS NOT AMORT	102524									
1823930	WEATHERIZATION LOANS - RESIDENTIAL-ID-UT	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102573									
1823930	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574									
1823930	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102575									
1823930	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	0	0	144	0
1823930	DSR COSTS NOT AMORT	102576									
1823930	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	0	0	359	0
1823930	DSR COSTS NOT AMORT	102577									
1823930	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	0	0	361	0
1823930	DSR COSTS NOT AMORT	102578									
1823930	WEATHERIZATION LOANS-RESID/ID-UT 2006	IDU	2	0	0	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT	102579									
1823930	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	0	0	143	0
1823930	DSR COSTS NOT AMORT	102580									
1823930	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	0	0	117	0
1823930	DSR COSTS NOT AMORT	102581									
1823930	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	0	0	47	0
1823930	DSR COSTS NOT AMORT	102582									
1823930	IRRIGATION EFFICIENCY PRGM-ID-UT 2006	IDU	246	0	0	0	0	0	0	246	0
1823930	DSR COSTS NOT AMORT	102758									
1823930	HOME ENERGY EFFICIENCY INCENTIVE PROGRAM-I	IDU	103	0	0	0	0	0	0	103	0
1823930	DSR COSTS NOT AMORT	102808									
1823930	WEATHERIZATION LOANS RESID/ID-UT 2007	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809									
1823930	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810									
1823930	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0	0	0



**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102811	846	0	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	101	0	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	361	0	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	123	0	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	61	0	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	120	0	0	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT	102817	275	0	0	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	229	0	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	19	0	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	102	0	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	3,127	0	0	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	165	0	0	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	317	0	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	113	0	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	108	0	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	268	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	490	0	0	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	17	0	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	9	0	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	33	0	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	50	0	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	309	0	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT	102968	3,816	0	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	198	0	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	287	0	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	108	0	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	190	0	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT	102973	74	0	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	807	0	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	594	0	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	47	0	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	322	0	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	4,283	0	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	134	0	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	166	0	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	513	0	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	107	0	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	637	0	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT	103070	1,305	0	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT	103171	23	0	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	143	0	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	37	0	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT	103174	425	0	0	0	0	0	0	0	425



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 Allocation Method - Factor West Control Area  
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Primary Account	Secondary Account	Allocation	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID-UT 2011	126	0	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID-UT 2011	632	0	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	508	0	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	699	0	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID 2012	35	0	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID 2012	303	0	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE- ID 2012	44	0	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID- 2012	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2012	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2012	706	0	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID 2012	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2012	847	0	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	789	0	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT	COMMERCIAL DIRECT INSTALL - ID 2012	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWER EXPR - ID 2012	7	0	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	RECOMMISSIONING INDUSTRIAL - UT 2012	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWER EXPR - ID 2013	21	0	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID 2013	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID 2013	294	0	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID- 2013	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2013	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2013	615	0	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID 2013	363	0	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2013	1,222	0	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	844	0	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	RECOMMISSIONING INDUSTRIAL - UT 2013	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWER EXPR - ID 2014	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2014	683	0	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID 2014	154	0	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	854	0	0	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID 2014	105	0	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID 2014	268	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2014	449	0	0	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID- 2014	298	0	0	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2014	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWER EXPR - ID 2015	2	0	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2015	157	0	0	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID 2015	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	848	0	0	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID 2015	63	0	0	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID 2015	80	0	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2015	236	0	0	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID- 2015	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2015	106	0	0	0	0	0	0	0	106



**Regulatory Assets**

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	OTHER	417	0	0	0	0	0	0	0	417
1823930	DSR COSTS NOT AMORT	OTHER	79	0	0	0	0	0	0	0	79
1823930	DSR COSTS NOT AMORT	OTHER	227	0	0	0	0	0	0	0	227
1823930	DSR COSTS NOT AMORT	OTHER	14	0	0	0	0	0	0	0	14
<b>1823930 Total</b>			<b>37,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,573</b>	<b>0</b>	<b>36,361</b>
1823940	DSR CARRYING CHARGES	OTHER	3,495	0	0	0	0	0	0	0	3,495
1823940	DSR CARRYING CHARGES	OTHER	-680	0	0	0	0	0	0	0	-680
1823940	DSR CARRYING CHARGES	IDU	163	0	0	0	0	0	163	0	0
1823940	DSR CARRYING CHARGES	OTHER	-101	0	0	0	0	0	0	0	-101
1823940	DSR CARRYING CHARGES	OTHER	-36	0	0	0	0	0	0	0	-36
1823940	DSR CARRYING CHARGES	OTHER	-87	0	0	0	0	0	0	0	-87
1823940	DSR CARRYING CHARGES	OTHER	-5	0	0	0	0	0	0	0	-5
<b>1823940 Total</b>			<b>2,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,633</b>	<b>0</b>	<b>2,587</b>
1823990	OTHER REG ASSET-N CST	CAEE	5,046	0	0	0	1,280	3,266	497	2	0
1823990	OTHER REG ASSET-N CST	OTHER	6,591	0	0	0	0	0	0	0	6,591
1823990	OTHER REG ASSET-N CST	OTHER	356	0	0	0	0	0	0	0	356
1823990	OTHER REG ASSET-N CST	OTHER	31,262	0	0	0	0	0	0	0	31,262
1823990	OTHER REG ASSET-N CST	OTHER	4,772	0	0	0	0	0	0	0	4,772
1823990	OTHER REG ASSET-N CST	OTHER	2,812	0	0	0	0	0	0	0	2,812
1823990	OTHER REG ASSET-N CST	OTHER	4,092	0	0	0	0	0	0	0	4,092
1823990	OTHER REG ASSET-N CST	OTHER	908	0	0	0	0	0	0	0	908
1823990	OTHER REG ASSET-N CST	OTHER	-5,581	0	0	0	0	0	0	0	-5,581
1823990	OTHER REG ASSET-N CST	OTHER	3,327	0	0	0	0	0	0	0	3,327
1823990	OTHER REG ASSET-N CST	OTHER	693	0	0	0	0	0	0	0	693
1823990	OTHER REG ASSET-N CST	OTHER	80	0	0	0	0	0	0	0	80
1823990	OTHER REG ASSET-N CST	OTHER	44	0	0	0	0	0	0	0	44
1823990	OTHER REG ASSET-N CST	OTHER	-5	0	0	0	0	0	0	0	-5
1823990	OTHER REG ASSET-N CST	OTHER	1	0	0	0	0	0	0	0	1
1823990	OTHER REG ASSET-N CST	OTHER	2,443	0	0	0	0	0	0	0	2,443
1823990	OTHER REG ASSET-N CST	OTHER	-118	0	0	0	0	0	0	0	-118
1823990	OTHER REG ASSET-N CST	OTHER	-887	0	0	0	0	0	0	0	-887
1823990	OTHER REG ASSET-N CST	IDU	104	0	0	0	0	0	104	0	0
1823990	OTHER REG ASSET-N CST	CAEE	-5,046	0	0	0	-1,280	-3,266	-497	-2	0
1823990	OTHER REG ASSET-N CST	OTHER	-1,489	0	0	0	0	0	0	0	-1,489
1823990	OTHER REG ASSET-N CST	OTHER	-356	0	0	0	0	0	0	0	-356
1823990	OTHER REG ASSET-N CST	OTHER	2,076	0	0	0	0	0	0	0	2,076
1823990	OTHER REG ASSET-N CST	CAGE	655	0	0	0	151	441	62	0	0
1823990	OTHER REG ASSET-N CST	WA	213	0	0	213	0	0	0	0	0
1823990	OTHER REG ASSET-N CST	OTHER	30	0	0	0	0	0	0	0	30
1823990	OTHER REG ASSET-N CST	OTHER	895	0	0	0	0	0	0	0	895
1823990	OTHER REG ASSET-N CST	OTHER	-2,812	0	0	0	0	0	0	0	-2,812
1823990	OTHER REG ASSET-N CST	OTHER	195	0	0	0	0	0	0	0	195
1823990	OTHER REG ASSET-N CST	IDU	6	0	0	0	0	0	6	0	0
1823990	OTHER REG ASSET-N CST	UT	550	0	0	0	0	550	0	0	0



**Regulatory Assets**

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187307	67	0	0	0	67	0	0	0	0
1823990	OTHR REG ASSET-N CST	187311	-37	-37	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187320	4,988	0	0	0	0	0	4,988	0	0
1823990	OTHR REG ASSET-N CST	187321	1,857	0	0	0	0	1,857	0	0	0
1823990	OTHR REG ASSET-N CST	187322	6,412	0	0	0	6,412	0	0	0	0
1823990	OTHR REG ASSET-N CST	187330	1,915	0	0	0	0	0	1,915	0	0
1823990	OTHR REG ASSET-N CST	187332	13,779	0	0	0	0	13,779	0	0	0
1823990	OTHR REG ASSET-N CST	187334	4,633	0	0	0	4,633	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	3,459	0	0	0	800	2,329	329	2	0
1823990	OTHR REG ASSET-N CST	187345	595	0	0	0	0	0	0	0	595
1823990	OTHR REG ASSET-N CST	187346	205	0	0	0	0	0	0	0	205
1823990	OTHR REG ASSET-N CST	187347	95	0	0	0	0	0	0	0	95
1823990	OTHR REG ASSET-N CST	187350	334	0	0	0	0	0	0	0	334
1823990	OTHR REG ASSET-N CST	187351	940	0	0	0	940	0	0	0	0
1823990	OTHR REG ASSET-N CST	187356	-3	-3	0	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	11	0	0	0	0	0	0	0	11
1823990	OTHR REG ASSET-N CST	187371	-1,297	-1,297	0	0	0	0	0	0	-1,297
1823990	OTHR REG ASSET-N CST	187375	555	0	0	0	0	0	0	0	555
1823990	OTHR REG ASSET-N CST	187376	3,702	0	0	0	0	0	0	0	3,702
1823990	OTHR REG ASSET-N CST	187377	944	0	0	0	0	0	0	0	944
1823990	OTHR REG ASSET-N CST	187380	-15,061	-15,061	0	0	0	0	0	0	-15,061
1823990	OTHR REG ASSET-N CST	187383	-4,073	-4,073	0	0	0	0	0	0	-4,073
1823990	OTHR REG ASSET-N CST	187384	-20	-20	0	0	0	0	0	0	-20
1823990	OTHR REG ASSET-N CST	187387	-659	-659	0	0	0	0	0	0	-659
1823990	OTHR REG ASSET-N CST	187390	22,825	0	0	0	0	0	0	0	22,825
1823990	OTHR REG ASSET-N CST	187391	1,306	0	0	0	0	0	0	0	1,306
1823990	OTHR REG ASSET-N CST	187394	15,593	0	0	0	0	0	0	0	15,593
1823990	OTHR REG ASSET-N CST	187415	1,212	0	0	0	0	0	0	0	1,212
1823990	OTHR REG ASSET-N CST	187470	226	0	0	0	0	0	0	0	226
1823990	OTHR REG ASSET-N CST	187480	-254	-254	0	0	0	0	0	0	-254
1823990	OTHR REG ASSET-N CST	187489	28	0	0	0	0	0	0	0	28
1823990	OTHR REG ASSET-N CST	187495	-908	-908	0	0	0	0	0	0	-908
1823990	OTHR REG ASSET-N CST	187630	4,532	0	0	0	0	0	0	0	4,532
1823990	OTHR REG ASSET-N CST	187631	-4,532	-4,532	0	0	0	0	0	0	-4,532
1823990	OTHR REG ASSET-N CST	187650	254	0	0	0	0	0	0	0	254
1823990	OTHR REG ASSET-N CST	187805	1,746	0	0	0	0	0	0	0	1,746
1823990	OTHR REG ASSET-N CST	187806	1,385	0	0	0	0	0	0	0	1,385
1823990	OTHR REG ASSET-N CST	187825	1,408	0	0	0	0	0	0	0	1,408
1823990	OTHR REG ASSET-N CST	187826	12,103	0	0	0	0	0	0	0	12,103
1823990	OTHR REG ASSET-N CST	187827	-2,608	-2,608	0	0	0	0	0	0	-2,608
1823990	OTHR REG ASSET-N CST	187828	4,028	0	0	0	0	0	0	0	4,028
1823990	OTHR REG ASSET-N CST	187835	3,694	0	0	0	0	0	0	0	3,694
1823990	OTHR REG ASSET-N CST	187836	-244	-244	0	0	0	0	0	0	-244
1823990	OTHR REG ASSET-N CST	187837	-464	-464	0	0	0	0	0	0	-464
1823990	OTHR REG ASSET-N CST	187838	-162	-162	0	0	0	0	0	0	-162





**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187846									
1823990	OTHR REG ASSET-N CST	187847	-616	-616	0	0	0	0	0	0	-616
1823990	OTHR REG ASSET-N CST	187848	-1,960	-1,960	0	0	0	0	0	0	-1,960
1823990	OTHR REG ASSET-N CST	187855	-160	-160	0	0	0	0	0	0	-160
1823990	OTHR REG ASSET-N CST	187856	6,643	6,643	0	0	0	0	0	0	6,643
1823990	OTHR REG ASSET-N CST	187857	-4,742	-4,742	0	0	0	0	0	0	-4,742
1823990	OTHR REG ASSET-N CST	187865	-1,681	-1,681	0	0	0	0	0	0	-1,681
1823990	OTHR REG ASSET-N CST	187866	250	250	0	0	0	0	0	0	250
1823990	OTHR REG ASSET-N CST	187867	-365	-365	0	0	0	0	0	0	-365
1823990	OTHR REG ASSET-N CST	187867	-62	-62	0	0	0	0	0	0	-62
1823990	OTHR REG ASSET-N CST	187875	-221	-221	0	0	0	0	0	0	-221
1823990	OTHR REG ASSET-N CST	187876	-802	-802	0	0	0	0	0	0	-802
1823990	OTHR REG ASSET-N CST	187878	-84	-84	0	0	0	0	0	0	-84
1823990	OTHR REG ASSET-N CST	187886	-61	-61	0	0	0	0	0	0	-61
1823990	OTHR REG ASSET-N CST	187888	-913	-913	0	0	0	0	0	0	-913
1823990	OTHR REG ASSET-N CST	187889	8	8	0	0	0	0	0	0	8
1823990	OTHR REG ASSET-N CST	187890	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187892	723	723	0	0	0	0	0	0	723
1823990	OTHR REG ASSET-N CST	187895	62	62	0	0	0	0	0	0	62
1823990	OTHR REG ASSET-N CST	187896	-3,700	-3,700	0	0	0	0	0	0	-3,700
1823990	OTHR REG ASSET-N CST	187897	298	298	0	0	0	0	0	0	298
1823990	OTHR REG ASSET-N CST	187898	-159	-159	0	0	0	0	0	0	-159
1823990	OTHR REG ASSET-N CST	187899	326	326	0	0	0	0	0	0	326
1823990	OTHR REG ASSET-N CST	187911	840	840	0	0	840	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	361	361	0	0	361	0	0	0	0
1823990	OTHR REG ASSET-N CST	187914	595	595	0	0	0	595	0	0	0
1823990	OTHR REG ASSET-N CST	187915	97	97	0	0	97	0	0	0	0
1823990	OTHR REG ASSET-N CST	187952	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	41	41	0	0	0	0	0	0	41
1823990	OTHR REG ASSET-N CST	187958	27	27	0	0	0	0	27	0	0
1823990	OTHR REG ASSET-N CST	187967	264	264	0	0	0	0	0	0	264
1823990	OTHR REG ASSET-N CST	187968	4,099	4,099	0	0	0	0	0	0	4,099
1823990	OTHR REG ASSET-N CST	187973	-319	-319	0	0	0	0	0	0	-319
1823990	OTHR REG ASSET-N CST	187974	-146	-146	0	0	0	0	0	0	-146
1823990	OTHR REG ASSET-N CST	187975	1,865	1,865	0	0	0	0	0	0	1,865
1823990	OTHR REG ASSET-N CST	187976	33	33	0	0	0	0	0	0	33
1823990	OTHR REG ASSET-N CST	187977	-4	-4	0	0	0	0	0	0	-4
1823990	OTHR REG ASSET-N CST	189528	-3,339	-3,339	0	0	0	0	0	0	-3,339
1823990	OTHR REG ASSET-N CST	189530	5,424	5,424	0	0	0	0	0	0	5,424
1823990	OTHR REG ASSET-N CST	189531	7,556	7,556	0	0	0	0	0	0	7,556
1823990	OTHR REG ASSET-N CST	189532	702	702	0	0	0	0	0	0	702
1823990	OTHR REG ASSET-N CST	189541	-484	-484	0	0	0	0	0	0	-484
1823990	OTHR REG ASSET-N CST	189542	-33	-33	0	0	0	0	0	0	-33
1823990	OTHR REG ASSET-N CST	189568	-10,214	-10,214	0	0	0	0	0	0	-10,214
1823990	OTHR REG ASSET-N CST	189638	-13,128	-13,128	0	0	0	0	0	0	-13,128
1823990	OTHR REG ASSET-N CST	189639	1,378	1,378	0	0	0	0	0	0	1,378



**Regulatory Assets**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	OTHER	52	0	0	0	0	0	0	0	52
1823990	OTHR REG ASSET-N CST	OTHER	-4,581	0	0	0	0	0	0	0	-4,581
1823990	OTHR REG ASSET-N CST	OTHER	5,185	0	0	0	0	0	0	0	5,185
1823990	OTHR REG ASSET-N CST	OR	71	0	71	0	0	0	0	0	0
<b>1823990 Total</b>			<b>124,495</b>	<b>-37</b>	<b>71</b>	<b>213</b>	<b>14,302</b>	<b>19,549</b>	<b>7,430</b>	<b>2</b>	<b>82,964</b>
1823993	OTH REG ASSET-NON CO	OR	-31	0	-31	0	0	0	0	0	0
<b>1823993 Total</b>			<b>-31</b>	<b>0</b>	<b>-31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1823995	OTH REG ASSET-NON CO	IDU	-19	0	0	0	0	0	-19	0	0
<b>1823995 Total</b>			<b>-19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-19</b>	<b>0</b>	<b>0</b>
1823999	REGULATORY ASST-OTH	OTHER	2,907	0	0	0	0	0	0	0	2,907
1823999	REGULATORY ASST-OTH	OTHER	147	0	0	0	0	0	0	0	147
1823999	REGULATORY ASST-OTH	OTHER	-139	0	0	0	0	0	0	0	-139
1823999	REGULATORY ASST-OTH	OTHER	128	0	0	0	0	0	0	0	128
1823999	REGULATORY ASST-OTH	OTHER	-201	0	0	0	0	0	0	0	-201
1823999	REGULATORY ASST-OTH	OTHER	21	0	0	0	0	0	0	0	21
1823999	REGULATORY ASST-OTH	OTHER	1,789	0	0	0	0	0	0	0	1,789
1823999	REGULATORY ASST-OTH	OTHER	-11,911	0	0	0	0	0	0	0	-11,911
1823999	REGULATORY ASST-OTH	OTHER	474	0	0	0	0	0	0	0	474
1823999	REGULATORY ASST-OTH	OTHER	271	0	0	0	0	0	0	0	271
1823999	REGULATORY ASST-OTH	OTHER	331	0	0	0	0	0	0	0	331
1823999	REGULATORY ASST-OTH	OTHER	2,012	0	0	0	0	0	0	0	2,012
<b>1823999 Total</b>			<b>-4,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,170</b>
<b>Grand Total</b>			<b>305,536</b>	<b>-1,669</b>	<b>-4,087</b>	<b>49</b>	<b>63,067</b>	<b>144,267</b>	<b>28,262</b>	<b>102</b>	<b>75,547</b>





# PACIFICORP

## Depreciation Reserve

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3102000	CAGE	-27,540	0	0	0	-6,371	-18,540	-2,615	-14	0
1080000	AC PR DPR EL PL SR 3102000	JBG	-144	-6	-105	-33	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3103000	CAGE	-14,690	0	0	-3,398	0	-9,889	-1,395	-7	0
1080000	AC PR DPR EL PL SR 3103000	JBG	-96	-4	-70	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	CAGE	-376,799	0	0	-87,166	0	-253,663	-35,783	-187	0
1080000	AC PR DPR EL PL SR 3110000	CAGW	-32,450	-1,379	-23,637	-7,434	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	JBG	-79,366	-3,373	-57,811	-16,182	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	CAGE	-1,293,395	0	0	-299,185	0	-870,660	-122,820	-640	0
1080000	AC PR DPR EL PL SR 3120000	CAGW	-70,064	-2,977	-51,036	-16,051	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	JBG	-351,088	-14,919	-255,738	-80,431	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	CAGE	-303,111	0	0	-70,120	0	-204,056	-28,785	-150	0
1080000	AC PR DPR EL PL SR 3140000	CAGW	-18,322	-779	-13,346	-4,197	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	JBG	-76,962	-3,270	-56,060	-17,631	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	CAGE	-179,296	0	0	-41,477	0	-120,703	-17,027	-89	0
1080000	AC PR DPR EL PL SR 3150000	CAGW	-5,074	-216	-3,696	-1,162	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	JBG	-35,057	-1,490	-25,536	-8,031	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3157000	CAGE	-3	0	0	-1	-2	0	0	0	0
1080000	AC PR DPR EL PL SR 3157000	JBG	-32	-1	-23	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	CAGE	-13,896	0	0	-3,215	0	-9,355	-1,320	-7	0
1080000	AC PR DPR EL PL SR 3160000	CAGW	-197	-8	-144	-45	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	JBG	-2,434	-103	-1,773	-558	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3302000	CAGE	-39	0	0	-9	0	-27	-4	0	0
1080000	AC PR DPR EL PL SR 3302000	CAGW	-3,783	-161	-2,756	-867	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3303000	CAGE	-107	0	0	0	-25	-72	-10	0	0
1080000	AC PR DPR EL PL SR 3304000	CAGE	-62	0	0	-14	-42	-6	0	0	0
1080000	AC PR DPR EL PL SR 3304000	CAGW	-203	-9	-148	-47	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3305000	CAGE	-155	-7	-113	-36	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3310000	CAGE	-14	-1	-10	-3	0	-1,125	-462	-2	0
1080000	AC PR DPR EL PL SR 3311000	CAGE	-1,716	0	0	-397	0	-1,155	-163	-1	0
1080000	AC PR DPR EL PL SR 3311000	CAGW	-27,212	-1,156	-19,821	-6,234	0	-26	-76	-11	0
1080000	AC PR DPR EL PL SR 3312000	CAGE	-113	0	0	-26	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3312000	CAGW	-19,810	-842	-14,430	-4,538	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3313000	CAGE	-1,087	0	0	-251	0	-732	-103	-1	0
1080000	AC PR DPR EL PL SR 3313000	CAGW	-5,605	-238	-4,082	-1,284	0	-3,952	-1,623	-8	0
1080000	AC PR DPR EL PL SR 3320000	CAGE	-17,085	0	0	-81	0	-11,502	-1,984	-10	0
1080000	AC PR DPR EL PL SR 3320000	CAGW	-355	-15	-259	-81	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3321000	CAGE	-20,694	0	0	-4,833	0	-14,066	-1,984	-10	0
1080000	AC PR DPR EL PL SR 3321000	CAGW	-150,794	-6,408	-109,841	-34,546	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3322000	CAGE	-243	0	0	-56	0	-163	-23	0	0
1080000	AC PR DPR EL PL SR 3322000	CAGW	-5,384	-229	-3,922	-1,233	0	-27	-4	0	0
1080000	AC PR DPR EL PL SR 3323000	CAGE	-41	0	0	-9	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3323000	CAGW	-72	-3	-53	-17	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3330000	CAGE	-18,316	0	0	-4,237	0	-12,331	-1,739	-9	0
1080000	AC PR DPR EL PL SR 3330000	CAGW	-43,110	-1,832	-31,402	-9,876	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3340000	CAGE	-5,983	0	0	-1,384	0	-4,028	-568	-3	0
1080000	AC PR DPR EL PL SR 3340000	CAGW	-23,862	-1,014	-17,381	-5,466	0	-4	-1	0	0
1080000	AC PR DPR EL PL SR 3347000	CAGE	-5	0	0	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3347000	CAGW	-2,401	-102	-1,749	-550	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3350000	CAGE	-111	0	0	-26	0	-74	-10	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	-1,261	-54	-919	-289	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	-1	0	-1	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	-948	0	-1	-219	-638	-90	0	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	-7,128	-203	-5,192	-1,633	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	-26,459	0	0	0	-6,121	-17,812	-2,513	-13	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	-18,532	-787	-13,499	-4,246	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	-2,440	-20	-335	-105	-564	-1,643	-232	-1	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	-460	-20	-335	-105	-564	-1,643	-232	-1	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	-408,820	0	0	0	-94,574	-275,220	-38,824	-202	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	-311,454	-13,235	-226,868	-71,351	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	-44,714	0	0	0	-10,344	-30,102	-4,246	-22	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	-44,769	-1,902	-32,610	-10,256	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	-36,734	0	0	0	-8,498	-24,729	-3,488	-18	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	-25,606	-1,131	-19,380	-6,095	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	-1,611	0	0	0	-373	-1,085	-153	-1	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	-1,092	-46	-796	-250	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	-74	-1	-19	-6	-11	-32	-5	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	-26,658	0	0	0	-6,167	-17,946	-2,532	-13	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	-13,484	-573	-9,822	-3,089	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	-1,310	-56	-954	-300	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	-28,837	0	0	0	-6,671	-19,413	-2,739	-14	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	-9,353	-397	-6,813	-2,143	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	-380	-16	-277	-87	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	-263,177	0	0	0	-60,882	-177,172	-24,993	-130	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	-11,661	-4,745	-81,335	-25,580	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	-6,148	-261	-4,478	-1,408	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	-21,971	0	0	0	-5,083	-14,791	-2,087	-11	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	-9,036	-384	-6,582	-2,070	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	-2,631	-112	-1,917	-603	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	-330	-5	-85	-27	-50	-143	-20	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	-3,269	0	0	0	-756	-2,201	-310	-2	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	-1,393	-59	-1,015	-319	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	-41	-2	-30	-9	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	-103	-2	-26	-8	-16	-45	-6	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	-196,938	0	0	0	-45,558	-132,580	-18,702	-98	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	-93,280	-3,964	-67,946	-21,370	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	-14,825	-630	-10,799	-3,396	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	-311	-5	-80	-25	-47	-135	-19	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	-212,487	0	0	0	-49,155	-143,048	-20,179	-105	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	-100,450	-4,268	-73,169	-23,012	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	-3,359	-143	-2,447	-770	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	-245	-4	-63	-20	-37	-106	-15	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	-274,795	0	0	0	-63,569	-184,994	-26,096	-136	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	-167,367	-7,112	-121,913	-38,342	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	-15,529	-660	-11,312	-3,558	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	-889	0	0	0	-206	-599	-84	0	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	-33	-1	-24	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	-2,218	0	0	0	-513	-1,493	-211	-1	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
10800000	AC PR DPR EL PL SR 35800000	CAGW	-66	-3	-48	-15	0	0	0	0	0
10800000	AC PR DPR EL PL SR 35900000	SG	-14	0	-4	-1	-2	-6	-1	0	0
10800000	AC PR DPR EL PL SR 35900000	CAGE	-1,825	0	0	-422	-1,228	-173	-1	0	0
10800000	AC PR DPR EL PL SR 35900000	CAGW	-2,806	-119	-2,044	-643	0	0	0	0	0
10800000	AC PR DPR EL PL SR 35900000	JBG	-1	0	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36020000	CA	-713	-713	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36020000	IDU	-580	0	0	0	0	0	-580	0	0
10800000	AC PR DPR EL PL SR 36020000	OR	-2,891	0	-2,891	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36020000	UT	-2,926	0	0	0	0	-2,926	0	0	0
10800000	AC PR DPR EL PL SR 36020000	WA	-173	0	0	-173	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36020000	WYP	-1,270	0	0	0	-1,270	0	0	0	0
10800000	AC PR DPR EL PL SR 36020000	WYU	-911	0	0	0	-911	0	0	0	0
10800000	AC PR DPR EL PL SR 36100000	CA	-1,211	-1,211	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36100000	IDU	-653	0	0	0	0	0	-653	0	0
10800000	AC PR DPR EL PL SR 36100000	OR	-6,911	0	-6,911	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36100000	UT	-10,960	0	0	0	0	-10,960	0	0	0
10800000	AC PR DPR EL PL SR 36100000	WA	-1,016	0	0	-1,016	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36100000	WYP	-3,362	0	0	0	-3,362	0	0	0	0
10800000	AC PR DPR EL PL SR 36100000	WYU	-436	0	0	0	-436	0	0	0	0
10800000	AC PR DPR EL PL SR 36200000	CA	-7,037	-7,037	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36200000	IDU	-11,639	0	0	0	0	0	-11,639	0	0
10800000	AC PR DPR EL PL SR 36200000	OR	-77,274	0	-77,274	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36200000	UT	-107,967	0	0	0	0	-107,967	0	0	0
10800000	AC PR DPR EL PL SR 36200000	WA	-20,128	0	0	-20,128	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36200000	WYP	-37,296	0	0	0	-37,296	0	0	0	0
10800000	AC PR DPR EL PL SR 36200000	WYU	-2,844	0	0	0	-2,844	0	0	0	0
10800000	AC PR DPR EL PL SR 36270000	CA	-197	-197	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36270000	IDU	-153	0	0	0	0	0	-153	0	0
10800000	AC PR DPR EL PL SR 36270000	OR	-1,120	0	-1,120	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36270000	UT	-1,348	0	0	0	0	-1,348	0	0	0
10800000	AC PR DPR EL PL SR 36270000	WA	-359	0	0	-359	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36270000	WYP	-709	0	0	0	-709	0	0	0	0
10800000	AC PR DPR EL PL SR 36270000	WYU	-19	0	0	0	-19	0	0	0	0
10800000	AC PR DPR EL PL SR 36400000	CA	-35,921	-35,921	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36400000	IDU	-37,447	0	0	0	0	0	-37,447	0	0
10800000	AC PR DPR EL PL SR 36400000	OR	-248,251	0	-248,251	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36400000	UT	-147,781	0	0	0	0	-147,781	0	0	0
10800000	AC PR DPR EL PL SR 36400000	WA	-64,385	0	0	-64,385	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36400000	WYP	-62,249	0	0	0	-62,249	0	0	0	0
10800000	AC PR DPR EL PL SR 36400000	WYU	-14,056	0	0	0	-14,056	0	0	0	0
10800000	AC PR DPR EL PL SR 36500000	CA	-18,197	-18,197	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36500000	IDU	-16,648	0	0	0	0	0	-16,648	0	0
10800000	AC PR DPR EL PL SR 36500000	OR	-127,097	0	-127,097	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36500000	UT	-82,140	0	0	0	0	-82,140	0	0	0
10800000	AC PR DPR EL PL SR 36500000	WA	-31,649	0	0	-31,649	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36500000	WYP	-35,018	0	0	0	-35,018	0	0	0	0
10800000	AC PR DPR EL PL SR 36500000	WYU	-4,707	0	0	0	-4,707	0	0	0	0
10800000	AC PR DPR EL PL SR 36600000	CA	-11,166	-11,166	0	0	0	0	0	0	0
10800000	AC PR DPR EL PL SR 36600000	IDU	-4,147	0	0	0	0	0	-4,147	0	0
10800000	AC PR DPR EL PL SR 36600000	OR	-42,785	0	-42,785	0	0	0	0	0	0



# PACIFICORP

## Depreciation Reserve

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3650000	UT	-77,435	0	0	0	0	-77,435	0	0	0
1080000	AC PR DPR EL PL SR 3650000	WA	-10,121	0	0	-10,121	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	WY	-9,126	0	0	0	-9,126	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	WYU	-2,821	0	0	0	-2,821	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	CA	-13,004	-13,004	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	IDU	-13,339	0	0	0	0	0	-13,339	0	0
1080000	AC PR DPR EL PL SR 3670000	OR	-81,666	-81,666	0	0	0	-215,538	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UT	-215,538	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	WA	-12,072	0	0	-12,072	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	WYP	-22,567	0	0	0	-22,567	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	WYU	-14,268	0	0	0	-14,268	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	CA	-28,786	-28,786	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	IDU	-27,520	0	0	0	0	0	-27,520	0	0
1080000	AC PR DPR EL PL SR 3680000	OR	-224,804	-224,804	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	UT	-123,642	0	0	0	0	-123,642	0	0	0
1080000	AC PR DPR EL PL SR 3680000	WA	-56,133	0	0	-56,133	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	WYP	-39,236	0	0	0	-39,236	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	WYU	-6,257	0	0	0	-6,257	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	CA	-2,824	-2,824	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	IDU	-4,729	0	0	0	0	0	-4,729	0	0
1080000	AC PR DPR EL PL SR 3691000	OR	-34,745	-34,745	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	UT	-37,735	0	0	0	0	-37,735	0	0	0
1080000	AC PR DPR EL PL SR 3691000	WA	-8,040	0	0	-8,040	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	WYP	-5,488	0	0	0	-5,488	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	WYU	-807	0	0	0	-807	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	CA	-5,692	-5,692	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	IDU	-11,708	0	0	0	0	0	-11,708	0	0
1080000	AC PR DPR EL PL SR 3692000	OR	-83,538	-83,538	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	UT	-59,982	0	0	0	0	0	-59,982	0	0
1080000	AC PR DPR EL PL SR 3692000	WA	-17,820	0	0	-17,820	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	WYP	-13,161	0	0	0	-13,161	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	WYU	-3,422	0	0	0	-3,422	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	CA	-2,199	-2,199	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	IDU	-9,895	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	OR	-33,982	-33,982	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	UT	-39,590	0	0	0	0	-39,590	0	0	0
1080000	AC PR DPR EL PL SR 3700000	WA	-4,246	0	0	-4,246	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	WYP	-4,068	0	0	0	-4,068	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	WYU	-1,089	0	0	0	-1,089	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	CA	-206	-206	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	IDU	-142	0	0	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR 3710000	OR	-2,108	0	0	-2,108	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	UT	-3,427	0	0	0	0	0	-3,427	0	0
1080000	AC PR DPR EL PL SR 3710000	WA	-361	0	0	-361	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	WYP	-864	0	0	0	-864	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	WYU	-140	0	0	0	-140	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	CA	-569	-569	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	IDU	-441	0	0	0	0	0	-441	0	0
1080000	AC PR DPR EL PL SR 3730000	OR	-10,638	-10,638	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	UT	-12,460	0	0	0	0	-12,460	0	0	0



# PACIFIC CORP

## Depreciation Reserve

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

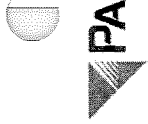
Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3730000	-2,042	0	0	-2,042	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	-3,352	0	0	0	-3,352	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	-1,088	0	0	0	-1,088	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	-4	0	0	0	0	-4	0	0	0
1080000	AC PR DPR EL PL SR	3892000	-29	0	0	0	0	-29	0	0	0
1080000	AC PR DPR EL PL SR	3892000	-13	0	0	0	-13	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	-6	0	0	0	0	-6	0	0	0
1080000	AC PR DPR EL PL SR	3892000	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	-668	-668	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	-2,146	-53	-677	-153	-161	-1,013	-88	0	0
1080000	AC PR DPR EL PL SR	3900000	-4,584	0	0	0	0	0	-4,584	0	0
1080000	AC PR DPR EL PL SR	3900000	-9,504	0	-9,504	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	-28,654	-563	-6,839	-1,976	-4,273	-13,188	-1,807	-7	0
1080000	AC PR DPR EL PL SR	3900000	-12,403	0	0	0	0	-12,403	0	0	0
1080000	AC PR DPR EL PL SR	3900000	-6,837	0	0	-6,837	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	-1,440	0	0	0	-1,440	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	-1,508	0	0	0	-1,508	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	-1,550	0	0	0	-358	-1,043	-147	-1	0
1080000	AC PR DPR EL PL SR	3900000	-9	-9	0	-7	-2	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	-345	0	0	0	0	-88	-224	-34	0
1080000	AC PR DPR EL PL SR	3910000	-68	-68	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	-2,210	-55	-698	-157	-186	-1,044	-91	0	0
1080000	AC PR DPR EL PL SR	3910000	-36	0	0	0	0	0	-36	0	0
1080000	AC PR DPR EL PL SR	3910000	-832	0	-832	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	-15,584	-306	-3,720	-1,075	-2,324	-7,173	-983	-4	0
1080000	AC PR DPR EL PL SR	3910000	-235	0	0	0	0	-235	0	0	0
1080000	AC PR DPR EL PL SR	3910000	-31	0	0	-31	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	-251	0	0	0	-251	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	-9	0	0	0	0	-9	0	0	0
1080000	AC PR DPR EL PL SR	3910000	-785	0	0	0	0	-177	-515	-73	0
1080000	AC PR DPR EL PL SR	3910000	-63	-3	-46	-14	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	-106	-5	-77	-24	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	-3	0	0	0	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR	3912000	-91	-91	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	-2,174	-54	-686	-155	-163	-1,027	-90	0	0
1080000	AC PR DPR EL PL SR	3912000	-302	0	0	0	0	0	-302	0	0
1080000	AC PR DPR EL PL SR	3912000	-1,007	0	-1,007	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	-19,685	-387	-4,699	-1,358	-2,936	-9,061	-1,241	-5	0
1080000	AC PR DPR EL PL SR	3912000	-1,094	0	0	0	0	-1,094	0	0	0
1080000	AC PR DPR EL PL SR	3912000	-215	0	0	-215	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	-1,040	0	0	0	-1,040	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	-52	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	-766	0	0	0	0	-177	-516	-73	0
1080000	AC PR DPR EL PL SR	3912000	-172	-7	-126	-39	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	-143	-6	-104	-33	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	-70	0	-1	0	-18	-45	-7	0	0
1080000	AC PR DPR EL PL SR	3913000	-4	0	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	3913000	-1	0	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3913000	-14	0	-14	0	0	0	0	0	0





**Depreciation Reserve**  
Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3913000	50	-102	-4	-44	-13	-27	-84	-12	0
1080000	AC PR DPR EL PL SR 3913000	UT	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	WYP	-1	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3913000	CAGE	-65	0	0	0	-15	-44	-6	0
1080000	AC PR DPR EL PL SR 3913000	CAGW	-34	-1	-25	-8	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	CA	-32	-32	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	IDU	-187	0	0	0	0	0	-187	0
1080000	AC PR DPR EL PL SR 3920100	OR	-889	0	-889	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	SO	-575	-11	-137	-40	-86	-265	-36	0
1080000	AC PR DPR EL PL SR 3920100	UT	-1,519	0	0	0	-1,519	0	0	0
1080000	AC PR DPR EL PL SR 3920100	WA	-186	0	0	-186	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	WYP	-220	0	0	0	-220	0	0	0
1080000	AC PR DPR EL PL SR 3920100	CAGE	-243	0	0	0	-56	-164	-23	0
1080000	AC PR DPR EL PL SR 3920100	CAGW	-56	-2	-41	-13	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	JBG	-31	-1	-22	-7	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	CAEE	-74	0	-16	0	-19	-48	-7	0
1080000	AC PR DPR EL PL SR 3920200	OR	-66	-2	-20	-6	-3	-40	-5	0
1080000	AC PR DPR EL PL SR 3920200	UT	-123	0	0	0	0	-123	0	0
1080000	AC PR DPR EL PL SR 3920200	WA	-25	0	0	-25	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	WYP	-28	0	0	0	-28	0	0	0
1080000	AC PR DPR EL PL SR 3920200	CAGE	-31	0	0	0	-7	-21	-3	0
1080000	AC PR DPR EL PL SR 3920200	JBG	-8	0	-6	-2	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	CA	-273	-273	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	IDU	-815	0	0	0	0	0	-815	0
1080000	AC PR DPR EL PL SR 3920400	OR	-3,080	0	-3,080	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	SO	-820	-16	-196	-57	-122	-377	-52	0
1080000	AC PR DPR EL PL SR 3920400	UT	-4,624	0	0	0	0	-4,624	0	0
1080000	AC PR DPR EL PL SR 3920400	WA	-548	0	0	-548	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	WYP	-649	0	0	0	-649	0	0	0
1080000	AC PR DPR EL PL SR 3920400	WYU	-251	0	0	0	-251	0	0	0
1080000	AC PR DPR EL PL SR 3920400	CAGE	-3,059	0	0	0	-708	-2,060	-291	-2
1080000	AC PR DPR EL PL SR 3920400	CAGW	-912	-39	-665	-209	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	JBG	-451	-19	-328	-103	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	CAEE	-114	0	0	0	-29	-74	-11	0
1080000	AC PR DPR EL PL SR 3920500	CA	-424	-424	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	IDU	-1,186	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	OR	-4,993	0	-4,993	0	0	0	-1,186	0
1080000	AC PR DPR EL PL SR 3920500	SO	-439	-9	-105	-30	-65	-202	-28	0
1080000	AC PR DPR EL PL SR 3920500	UT	-7,439	0	0	0	0	-7,439	0	0
1080000	AC PR DPR EL PL SR 3920500	WA	-1,534	0	0	-1,534	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	WYP	-1,360	0	0	0	-1,360	0	0	0
1080000	AC PR DPR EL PL SR 3920500	WYU	-279	0	0	0	-279	0	0	0
1080000	AC PR DPR EL PL SR 3920500	CAGE	-1,667	0	0	0	-386	-1,122	-158	-1
1080000	AC PR DPR EL PL SR 3920500	CAGW	-1,093	-45	-797	-251	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	JBG	-107	-5	-78	-24	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	CAEE	-156	0	0	0	-39	-101	-15	0
1080000	AC PR DPR EL PL SR 3920600	OR	-55	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	SO	-13	0	-3	-1	-2	-6	-1	0
1080000	AC PR DPR EL PL SR 3920600	UT	-95	0	0	0	0	-95	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920500	DUMP TRUCKS	-1,138	0	0	0	-263	-766	-108	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	-445	-19	-324	-102	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	-202	-9	-147	-46	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-146	-146	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-332	0	0	0	0	0	-332	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-971	0	-971	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-252	-5	-60	-17	-38	-116	-16	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-1,697	0	0	0	0	-1,697	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-824	0	0	-232	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-163	0	0	0	0	-824	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-681	0	0	0	0	-163	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-84	-4	-61	-19	0	-458	-65	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-33	-1	-24	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	-18	0	0	0	-5	-12	-2	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-34	-34	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-42	0	0	0	0	0	-42	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-144	0	-144	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-26	-1	-6	-2	-4	-12	-2	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-135	0	0	0	0	-135	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-29	0	0	-29	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-72	0	0	0	-29	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-9	0	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-176	0	0	0	0	-119	-17	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-28	-1	-20	-6	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES; MOTORCYCLES (4-WHEELED ATV	-4	0	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	-138	0	-138	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	-192	-4	-46	-13	-29	-88	-12	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	-548	0	0	0	0	-548	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	-125	0	0	-125	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	-45	0	0	0	0	-45	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	-179	0	0	0	0	-41	-17	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	-46	-2	-33	-10	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	-878	-17	-210	-61	-131	-404	-55	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-119	-119	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-200	0	0	0	0	0	-200	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-1,511	0	-1,511	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-111	-2	-27	-8	-17	-51	-7	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-2,076	0	0	0	0	-2,076	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-374	0	0	-374	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-458	0	0	0	0	-458	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-17	0	0	0	0	-17	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-1,930	0	0	0	0	-446	-1,299	-183	-1
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-241	-10	-175	-55	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	-311	-13	-227	-71	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS; SHOP; GAR EQUIPMENT"	-380	-380	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS; SHOP; GAR EQUIPMENT"	-905	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS; SHOP; GAR EQUIPMENT"	-5,273	0	-5,273	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS; SHOP; GAR EQUIPMENT"	-2,888	-57	-689	-199	-431	-1,329	-182	0	0



# PACIFICORP

## Depreciation Reserve

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3940000	UT	-6,531	0	0	0	-6,531	0	0	0
1080000	AC PR DPR EL PL SR 3940000	WA	-1,577	0	0	-1,577	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	WYP	-1,875	0	0	-1,875	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	WYU	-288	0	0	-288	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	CAGE	-9,446	0	0	-2,185	-6,259	-897	-5	0
1080000	AC PR DPR EL PL SR 3940000	CAGW	-1,784	-76	-1,299	-409	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	JBG	-1,811	-77	-1,319	-415	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	CAEE	-92	0	0	-23	-59	-9	0	0
1080000	AC PR DPR EL PL SR 3950000	CA	-147	-147	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	IDU	-726	0	0	0	0	-726	0	0
1080000	AC PR DPR EL PL SR 3950000	OR	-3,211	0	-3,211	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	SO	-2,297	-45	-548	-158	-343	-1,057	-145	-1
1080000	AC PR DPR EL PL SR 3950000	UT	-3,643	0	0	0	-3,643	0	0	0
1080000	AC PR DPR EL PL SR 3950000	WA	-693	0	0	-693	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	WYP	-1,020	0	0	-1,020	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	WYU	-190	0	0	-190	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	CAGE	-2,569	0	0	-594	-1,730	-244	-1	0
1080000	AC PR DPR EL PL SR 3950000	CAGW	-629	-27	-458	-144	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	JBG	-76	-3	-55	-17	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	CAEE	-437	0	0	-111	-283	-43	0	0
1080000	AC PR DPR EL PL SR 3960300	CA	-776	-776	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	IDU	-985	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	OR	-3,715	0	-3,715	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	SO	-274	-5	-65	-19	-41	-126	-17	0
1080000	AC PR DPR EL PL SR 3960300	UT	-4,309	0	0	-1,263	-4,309	0	0	0
1080000	AC PR DPR EL PL SR 3960300	WA	-1,263	0	0	-1,263	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	WYP	-1,683	0	0	0	-1,683	0	0	0
1080000	AC PR DPR EL PL SR 3960300	WYU	-239	0	0	-239	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	CAGE	-116	0	0	0	-27	-78	-11	0
1080000	AC PR DPR EL PL SR 3960300	CAGW	-136	-6	-99	-31	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	CA	-89	-89	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	IDU	-64	0	0	0	0	-64	0	0
1080000	AC PR DPR EL PL SR 3960700	OR	-317	0	-317	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	SO	-62	-1	-15	-4	-9	-29	-4	0
1080000	AC PR DPR EL PL SR 3960700	UT	-257	0	0	0	-257	0	0	0
1080000	AC PR DPR EL PL SR 3960700	WA	-35	0	0	0	-35	0	0	0
1080000	AC PR DPR EL PL SR 3960700	WYP	-83	0	0	0	-83	0	0	0
1080000	AC PR DPR EL PL SR 3960700	WYU	-75	0	0	0	-17	-50	-7	0
1080000	AC PR DPR EL PL SR 3960800	CAGE	-590	-590	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	IDU	-618	0	0	0	0	-618	0	0
1080000	AC PR DPR EL PL SR 3960800	OR	-3,906	0	-3,906	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	SO	-253	-5	-60	-17	-38	-117	-16	0
1080000	AC PR DPR EL PL SR 3960800	UT	-4,536	0	0	0	0	-4,536	0	0
1080000	AC PR DPR EL PL SR 3960800	WA	-1,537	0	0	-1,537	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	WYP	-853	0	0	0	-853	0	0	0
1080000	AC PR DPR EL PL SR 3960800	WYU	-316	0	0	0	-316	0	0	0
1080000	AC PR DPR EL PL SR 3960800	CAGE	-485	0	0	0	-112	-327	-46	0
1080000	AC PR DPR EL PL SR 3961000	CAGW	-32	-1	-23	-7	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	OR	-145	0	-145	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	UT	-1	0	0	0	-1	0	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3961000	CRANES	-1,082	0	0	0	0	-250	-728	-103	-1
1080000	AC PR DPR EL PL SR 3961000	CRANES	-207	-9	-151	-47	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	-178	-8	-130	-41	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	-240	-240	-240	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	-489	-10	-117	-34	-73	-225	-31	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	-518	0	0	0	0	-518	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	-93	0	0	0	-93	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	-6,082	0	0	0	-1,407	-4,095	-578	-3	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	-370	-16	-270	-85	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	-1,195	-51	-870	-274	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-389	-389	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-541	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-3,333	0	-3,333	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-351	-7	-84	-24	-52	-162	-22	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-5,525	0	0	0	0	-5,525	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-923	0	0	-923	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-1,069	0	0	0	-1,069	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-184	0	0	0	-184	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	-72	-3	-52	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-176	-176	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-322	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-710	0	-710	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-187	-4	-45	-13	-28	-86	-12	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-1,666	0	0	0	0	-1,666	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-448	0	0	-448	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-332	0	0	0	-332	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-197	0	0	0	-197	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-1,520	0	0	0	-352	-1,168	-164	-1	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-543	-23	-396	-124	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-269	-11	-196	-62	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	-174	0	0	0	-44	-112	-17	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-1,770	-1,770	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-1,184	-29	-374	-84	-89	-559	-49	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-3,011	0	0	0	0	0	-3,011	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-25,119	0	-25,119	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-28,942	-568	-6,908	-1,996	-4,316	-13,321	-1,825	-7	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-19,080	0	0	0	0	-19,080	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-9,612	0	0	-5,396	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-1,698	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-33,580	0	0	0	-7,768	-22,606	-3,189	-17	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-17,412	-740	-12,683	-3,989	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	-1,198	-51	-873	-274	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	MOBILE RADIO EQUIPMENT	-79	0	0	0	-20	-51	-8	0	0
1080000	AC PR DPR EL PL SR 3970000	MOBILE RADIO EQUIPMENT	-123	-123	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	-187	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	-1,249	0	-1,249	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	-271	-5	-65	-19	-40	-125	-17	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	-1,285	0	0	0	0	-1,285	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	-288	0	0	-298	0	0	0	0	0



# PACIFICORP

## Depreciation Reserve

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3972000	WYP	-441	0	0	0	-441	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	WYU	-46	0	0	0	-46	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	CAGE	-1,027	0	0	0	-238	-691	0	0	0
1080000	AC PR DPR EL PL SR 3972000	CAGW	-436	-19	-317	-100	0	0	-98	0	0
1080000	AC PR DPR EL PL SR 3972000	JBG	-228	-10	-166	-52	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	CAEE	-35	0	0	0	-9	-23	-3	0	0
1080000	AC PR DPR EL PL SR 3980000	CA	-17	-17	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	CN	-182	-4	-57	-13	-14	-86	-7	0	0
1080000	AC PR DPR EL PL SR 3980000	IDU	-37	0	0	0	0	0	-37	0	0
1080000	AC PR DPR EL PL SR 3980000	OR	-411	0	-411	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	SO	-1,459	-29	-348	-101	-218	-671	-92	0	0
1080000	AC PR DPR EL PL SR 3980000	UT	-331	0	0	0	0	-331	0	0	0
1080000	AC PR DPR EL PL SR 3980000	WA	-66	0	0	-66	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	WYP	-90	0	0	0	-90	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	WYU	-13	0	0	0	-13	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	CAGE	-767	0	0	0	-177	-516	-73	0	0
1080000	AC PR DPR EL PL SR 3980000	CAGW	-166	-7	-121	-38	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	JBG	-59	-3	-43	-14	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	CAEE	-3	0	0	0	-1	-2	0	0	0
<b>1080000 Total</b>			<b>-8,879,643</b>	<b>-219,212</b>	<b>-2,497,576</b>	<b>-705,734</b>	<b>-1,239,435</b>	<b>-3,683,773</b>	<b>-531,954</b>	<b>-1,960</b>	<b>0</b>
1083000	AC PR DPR-REMOVAL 288351	IDU	1,248	0	0	0	0	0	1,248	0	0
1083000	AC PR DPR-REMOVAL 288353	UT	9,026	0	0	0	0	9,026	0	0	0
1083000	AC PR DPR-REMOVAL 288355	WYP	2,141	0	0	0	0	2,141	0	0	0
<b>1083000 Total</b>			<b>12,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,026</b>	<b>1,248</b>	<b>0</b>	<b>0</b>
1085000	AC PR DPR-ACCRUAL 144135	CAGE	697	0	0	0	161	469	66	0	0
1085000	AC PR DPR-ACCRUAL 144135	CAGW	164	7	120	38	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144135	JBG	-8	0	-6	-2	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144145	CAGE	-64	0	0	0	-15	-43	-6	0	0
1085000	AC PR DPR-ACCRUAL 144145	CAGW	-51	-2	-37	-12	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	CA	-3	-3	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	IDU	205	0	0	0	0	0	205	0	0
1085000	AC PR DPR-ACCRUAL 144165	OR	-34	0	-34	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	UT	1,896	0	0	0	0	1,896	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	WA	-27	0	0	-27	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	WYP	162	0	0	0	162	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	SO	-41	-1	-10	-3	-6	-19	-3	0	0
1085000	AC PR DPR-ACCRUAL 144205	UT	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	CAGE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	CAGW	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145129	SO	874	17	209	60	130	402	55	0	0
1085000	AC PR DPR-ACCRUAL 145131	OTHER	442	0	0	0	0	0	0	0	442
1085000	AC PR DPR-ACCRUAL 145134	OTHER	1,107	0	0	0	0	0	0	0	1,107
1085000	AC PR DPR-ACCRUAL 145135	CAGE	-1,378	0	0	0	-319	-928	-131	0	0
1085000	AC PR DPR-ACCRUAL 145135	CAGW	-1,085	-46	-790	-249	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145139	CAGE	7,847	0	0	0	1,815	5,283	745	4	0
1085000	AC PR DPR-ACCRUAL 145139	CAGW	-708	-30	-516	-162	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145149	SG	9,278	142	2,381	754	1,411	4,025	563	3	0
1085000	AC PR DPR-ACCRUAL 145149	CAGE	-3,937	0	0	0	-911	-2,650	-374	-2	0
1085000	AC PR DPR-ACCRUAL 145149	CAGW	497	21	362	114	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	CA	46	46	0	0	0	0	0	0	0



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Depreciation Reserve

Average of Monthly Averages Ending - June 2017  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	IDU	103	0	0	0	0	0	0	103	0
1085000	AC PR DPR-ACCRUAL	OR	773	0	773	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	UT	636	0	0	0	0	636	0	0	0
1085000	AC PR DPR-ACCRUAL	WA	269	0	0	269	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	WYU	243	0	0	0	243	0	0	0	0
1085000	AC PR DPR-ACCRUAL	SO	601	12	143	41	90	276	38	0	0
1085000	AC PR DPR-ACCRUAL	SG	34	1	9	3	5	15	2	0	0
1085000	AC PR DPR-ACCRUAL	SO	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	CAGE	-18	0	0	0	-4	-12	-2	0	0
1085000	AC PR DPR-ACCRUAL	CAEE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	CAGE	-781	0	0	0	-181	-526	-74	0	0
<b>1085000 Total</b>			<b>17737</b>	<b>163</b>	<b>2,603</b>	<b>825</b>	<b>2,581</b>	<b>8,824</b>	<b>1,188</b>	<b>5</b>	<b>1,549</b>
<b>Grand Total</b>			<b>-8,849,492</b>	<b>-219,048</b>	<b>-2,494,973</b>	<b>-704,909</b>	<b>-1,234,712</b>	<b>-3,665,924</b>	<b>-529,518</b>	<b>-1,956</b>	<b>1,549</b>





**Amortization Reserve**

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3020000	CAGE	-7,477	0	0	0	-1,730	-5,033	-710	-4	0
1110000	AC PR AMR EL PT SR 3020000	CAGW	-81,380	-3,458	-59,279	-18,644	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3020000	IDU	-876	0	0	0	0	0	-876	0	0
1110000	AC PR AMR EL PT SR 3020000	UT	21,426	0	0	0	0	21,426	0	0	0
1110000	AC PR AMR EL PT SR 3031040	CAGE	-5,202	0	0	0	-1,203	-3,502	-494	-3	0
1110000	AC PR AMR EL PT SR 3031040	CAGW	-6,015	-256	-4,382	-1,378	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	OR	-82	0	-82	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031050	SO	-10,936	-215	-2,610	-754	-1,631	-5,033	-690	-3	0
1110000	AC PR AMR EL PT SR 3031080	SO	-3,293	-65	-786	-227	-491	-1,515	-208	-1	0
1110000	AC PR AMR EL PT SR 3031230	SO	-4,410	-87	-1,053	-304	-658	-2,030	-278	-1	0
1110000	AC PR AMR EL PT SR 3031680	SO	-13,347	-262	-3,186	-921	-1,990	-6,143	-842	-3	0
1110000	AC PR AMR EL PT SR 3031760	SO	-291	-6	-69	-20	-43	-134	-18	0	0
1110000	AC PR AMR EL PT SR 3031830	GN	-106,905	-2,645	-33,749	-7,599	-8,026	-50,478	-4,407	0	0
1110000	AC PR AMR EL PT SR 3032040	SO	-146,594	-2,879	-34,990	-10,111	-21,860	-67,472	-9,244	-37	0
1110000	AC PR AMR EL PT SR 3032220	SO	-1,660	-33	-396	-114	-248	-764	-105	0	0
1110000	AC PR AMR EL PT SR 3032260	SO	-1,158	-23	-276	-80	-173	-533	-73	0	0
1110000	AC PR AMR EL PT SR 3032270	SO	-5,877	-115	-1,403	-405	-876	-2,705	-371	-1	0
1110000	AC PR AMR EL PT SR 3032330	SO	-2,908	-57	-694	-201	-434	-1,338	-183	-1	0
1110000	AC PR AMR EL PT SR 3032340	SO	-1,905	-37	-455	-131	-284	-877	-120	0	0
1110000	AC PR AMR EL PT SR 3032360	SO	-8,934	-175	-2,132	-616	-1,332	-4,112	-563	-2	0
1110000	AC PR AMR EL PT SR 3032450	SO	-9,868	-194	-2,360	-682	-1,475	-4,551	-624	-2	0
1110000	AC PR AMR EL PT SR 3032480	CN	-1,898	-47	-599	-135	-143	-896	-78	0	0
1110000	AC PR AMR EL PT SR 3032510	SO	-10,396	-204	-2,479	-716	-1,549	-4,781	-655	-3	0
1110000	AC PR AMR EL PT SR 3032530	SO	-1,892	-37	-452	-131	-282	-871	-119	0	0
1110000	AC PR AMR EL PT SR 3032590	SO	-2,359	-46	-563	-163	-352	-1,086	-149	-1	0
1110000	AC PR AMR EL PT SR 3032600	SO	-11,307	-222	-2,699	-780	-1,686	-5,204	-713	-3	0
1110000	AC PR AMR EL PT SR 3032640	SO	-4,423	-87	-1,056	-305	-660	-2,036	-279	-1	0
1110000	AC PR AMR EL PT SR 3032670	SO	-1,586	-31	-379	-109	-237	-730	-100	0	0
1110000	AC PR AMR EL PT SR 3032680	SG	-1,583	-24	-406	-129	-241	-687	-96	-1	0
1110000	AC PR AMR EL PT SR 3032690	SO	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032710	CAGW	-77	-3	-56	-18	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032760	CAGW	-5,334	-227	-3,886	-1,222	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032770	CAGW	-127	-5	-92	-29	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032780	CAGE	-53	0	0	0	-12	-36	-5	0	0
1110000	AC PR AMR EL PT SR 3032830	SO	-2,184	-43	-521	-151	-326	-1,005	-138	-1	0
1110000	AC PR AMR EL PT SR 3032860	SO	-2,680	-53	-640	-185	-400	-1,234	-169	-1	0
1110000	AC PR AMR EL PT SR 3032900	CAGE	-1,318	0	0	0	-305	-887	-125	-1	0
1110000	AC PR AMR EL PT SR 3032900	CAGW	-550	-23	-401	-126	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032900	JBG	-23	-1	-17	-5	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032990	SO	-4,691	-92	-1,120	-324	-700	-2,159	-296	-1	0
1110000	AC PR AMR EL PT SR 3033090	CAGE	-12,586	0	0	0	-2,912	-8,473	-1,195	-6	0
1110000	AC PR AMR EL PT SR 3033090	CAGW	-5,597	-238	-4,077	-1,282	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	JBG	-692	-29	-504	-159	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	UT	-23	0	0	0	0	-23	0	0	0
1110000	AC PR AMR EL PT SR 3033170	CN	-3,172	-78	-1,001	-225	-238	-1,498	-131	0	0





# PACIFICORP

## Amortization Reserve

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033190	-4,748	-117	-1,499	-338	-356	-2,242	-196	0	0
1110000	AC PR AMR EL PT SR	3033210	-1,209	-24	-289	-83	-180	-557	-76	0	0
1110000	AC PR AMR EL PT SR	3033220	-2,024	-40	-483	-140	-302	-931	-128	-1	0
1110000	AC PR AMR EL PT SR	3033230	-114	-2	-27	-8	-17	-53	-7	0	0
1110000	AC PR AMR EL PT SR	3033240	-52	-1	-17	-4	-4	-25	-2	0	0
1110000	AC PR AMR EL PT SR	3033300	-1,085	-27	-343	-77	-81	-512	-45	0	0
1110000	AC PR AMR EL PT SR	3033310	-11,093	-218	-2,648	-765	-1,654	-5,106	-700	-3	0
1110000	AC PR AMR EL PT SR	3033320	-7,066	-300	-5,147	-1,619	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033370	-21	0	0	0	-21	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	-541	0	0	0	-125	-364	-51	0	0
1110000	AC PR AMR EL PT SR	3033390	-178	-3	-42	-12	-26	-82	-11	0	0
1110000	AC PR AMR EL PT SR	3034900	-25	0	0	0	-6	-16	-2	0	0
1110000	AC PR AMR EL PT SR	3034900	-737	0	0	0	-170	-496	-70	0	0
1110000	AC PR AMR EL PT SR	3034900	-126	-5	-92	-29	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	-16	0	-5	-1	-1	-7	-1	0	0
1110000	AC PR AMR EL PT SR	3034900	-4	0	0	0	0	0	-4	0	0
1110000	AC PR AMR EL PT SR	3034900	-18	0	-18	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	-12,781	-196	-3,279	-1,038	-1,944	-5,544	-776	-4	0
1110000	AC PR AMR EL PT SR	3034900	-220	-4	-52	-15	-33	-101	-14	0	0
1110000	AC PR AMR EL PT SR	3034900	-7	0	0	0	0	-7	0	0	0
1110000	AC PR AMR EL PT SR	3035320	-79	0	0	0	-18	-53	-7	0	0
1110000	AC PR AMR EL PT SR	3035320	-84	-4	-61	-19	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3035322	-1,994	-49	-630	-142	-150	-942	-82	0	0
1110000	AC PR AMR EL PT SR	3035330	-1,023	-20	-244	-71	-153	-471	-64	0	0
1110000	AC PR AMR EL PT SR	3316000	-1,746	-74	-1,271	-400	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	-656	-656	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	-333	0	0	0	0	0	-333	0	0
1110000	AC PR AMR EL PT SR	3901000	-4,964	0	-4,964	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	-4,621	-91	-1,103	-319	-689	-2,127	-291	-1	0
1110000	AC PR AMR EL PT SR	3901000	-16	0	0	0	0	-16	0	0	0
1110000	AC PR AMR EL PT SR	3901000	-1,490	0	0	-1,490	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	-4,667	0	0	0	-4,667	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	-5	0	0	0	-5	0	0	0	0
<b>1110000 Total</b>			<b>-535,996</b>	<b>-13,831</b>	<b>-191,063</b>	<b>-54,950</b>	<b>-63,097</b>	<b>-186,054</b>	<b>-26,915</b>	<b>-88</b>	<b>0</b>
<b>Grand Total</b>			<b>-535,996</b>	<b>-13,831</b>	<b>-191,063</b>	<b>-54,950</b>	<b>-63,097</b>	<b>-186,054</b>	<b>-26,915</b>	<b>-88</b>	<b>0</b>





**Deferred Income Tax Balance**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287200	OTHER		11	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287206	WA		1,196	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287209	OTHER		231	0	0	0	0	0	0	231
1901000	ACCUM DEF INC TAX 287210	OTHER		95	0	0	0	0	0	0	95
1901000	ACCUM DEF INC TAX 287211	OTHER		127	0	0	0	0	0	0	127
1901000	ACCUM DEF INC TAX 287212	OTHER		266	0	0	0	0	0	0	266
1901000	ACCUM DEF INC TAX 287214	SO		1,702	33	406	117	254	783	107	0
1901000	ACCUM DEF INC TAX 287216	CAEE		2,250	0	0	0	571	1,456	222	1
1901000	ACCUM DEF INC TAX 287219	CAGW		346	15	252	79	0	0	0	0
1901000	ACCUM DEF INC TAX 287220	CAEE		43,338	0	0	10,996	28,053	4,267	21	0
1901000	ACCUM DEF INC TAX 287227	OTHER		5,413	0	0	0	0	0	0	5,413
1901000	ACCUM DEF INC TAX 287229	OTHER		455	0	0	0	0	0	0	455
1901000	ACCUM DEF INC TAX 287230	OTHER		1,798	0	0	0	0	0	0	1,798
1901000	ACCUM DEF INC TAX 287231	OTHER		2,506	0	0	0	0	0	0	2,506
1901000	ACCUM DEF INC TAX 287232	OTHER		523	0	0	0	0	0	0	523
1901000	ACCUM DEF INC TAX 287233	OTHER		7,147	0	0	0	0	0	0	7,147
1901000	ACCUM DEF INC TAX 287238	OTHER		38	0	0	0	0	0	0	38
1901000	ACCUM DEF INC TAX 287240	SO		9,747	191	2,226	672	1,453	4,486	615	2
1901000	ACCUM DEF INC TAX 287252	OTHER		3	0	0	0	0	0	0	3
1901000	ACCUM DEF INC TAX 287253	OR		3,242	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287255	OR		83	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287257	IDU		215	0	0	0	0	215	0	0
1901000	ACCUM DEF INC TAX 287258	UT		1,267	0	0	0	1,267	0	0	0
1901000	ACCUM DEF INC TAX 287259	WYP		44	0	0	0	44	0	0	0
1901000	ACCUM DEF INC TAX 287271	OTHER		113	0	0	0	0	0	0	113
1901000	ACCUM DEF INC TAX 287272	OTHER		192	0	0	0	0	0	0	192
1901000	ACCUM DEF INC TAX 287274	OTHER		22	0	0	0	0	0	0	22
1901000	ACCUM DEF INC TAX 287281	OTHER		316	0	0	0	0	0	0	316
1901000	ACCUM DEF INC TAX 287288	CAEE		774	0	0	0	196	501	76	0
1901000	ACCUM DEF INC TAX 287299	OTHER		1,181	0	0	0	0	0	0	1,181
1901000	ACCUM DEF INC TAX 287302	JBE		832	37	605	190	0	0	0	0
1901000	ACCUM DEF INC TAX 287304	OR		-100	0	-100	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287309	OTHER		-5	0	0	0	0	0	0	-5
1901000	ACCUM DEF INC TAX 287323	SO		1,329	26	317	92	198	612	84	0
1901000	ACCUM DEF INC TAX 287324	SO		2,929	58	699	202	437	1,348	185	1
1901000	ACCUM DEF INC TAX 287326	SO		313	6	75	22	47	144	20	0
1901000	ACCUM DEF INC TAX 287327	SO		761	15	182	53	114	350	48	0
1901000	ACCUM DEF INC TAX 287332	SO		10,550	207	2,518	728	1,573	4,856	665	3
1901000	ACCUM DEF INC TAX 287337	SG		397	6	102	32	60	172	24	0
1901000	ACCUM DEF INC TAX 287338	SG		155	2	40	13	24	67	9	0
1901000	ACCUM DEF INC TAX 287340	BADDEBT		3,623	163	1,511	425	247	1,174	102	0
1901000	ACCUM DEF INC TAX 287341	SO		11,015	216	2,629	760	1,643	5,070	695	3
1901000	ACCUM DEF INC TAX 287370	SNPD		1,041	35	270	68	114	503	51	0
1901000	ACCUM DEF INC TAX 287371	SG		2,105	32	540	171	320	913	128	1
1901000	ACCUM DEF INC TAX 287389	OTHER		2,134	0	0	0	0	0	0	2,134
1901000	ACCUM DEF INC TAX 287414	SO		7	0	2	1	1	3	0	0
1901000	ACCUM DEF INC TAX 287415	SNPD		1,177	39	306	77	129	568	58	0
1901000	ACCUM DEF INC TAX 287417	OTHER		3,341	0	0	0	0	0	0	3,341
1901000	ACCUM DEF INC TAX 287430	CAEE		1,357	0	0	0	344	878	134	1
1901000	ACCUM DEF INC TAX 287453	OTHER		593	0	0	0	0	0	0	593
1901000	ACCUM DEF INC TAX 287473	OTHER		1,023	0	0	0	0	0	0	1,023
1901000	ACCUM DEF INC TAX 287474	OTHER		98	0	0	0	0	0	0	98
1901000	ACCUM DEF INC TAX 287475	OTHER		88	0	0	0	0	0	0	88



# PACIFICORP

## Deferred Income Tax Balance Average of Monthly Averages Ending - June 2017 Allocation Method - Factor West Control Area (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287436	OTHER	2,558	0	0	0	0	0	0	0	2,558
1901000	ACCUM DEF INC TAX 287477	OTHER	58	0	0	0	0	0	0	0	58
1901000	ACCUM DEF INC TAX 287478	OTHER	215	0	0	0	0	0	0	0	215
1901000	ACCUM DEF INC TAX 287479	CAGE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287482	JBE	471	21	343	108	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287486	OR	1,099	0	1,099	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287487	WA	-3	0	0	-3	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287491	SG	5,176	79	1,328	421	787	2,245	314	0	95
1901000	ACCUM DEF INC TAX 287593	OTHER	95	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287681	JBE	3,318	148	2,413	757	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287706	JBE	-489	-22	-356	-112	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287720	JBE	-1,322	-59	-962	-302	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287722	JBE	358	16	261	82	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287723	JBE	-208	-9	-151	-47	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287726	JBE	-30,574	-1,360	-22,236	-6,978	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287735	JBE	-1,921	-85	-1,397	-438	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287937	JBE	12	1	9	3	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287938	JBE	2	0	2	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287938	SO	-8,306	-163	-1,982	-573	-1,239	-3,823	-524	-2	0
1901000	ACCUM DEF INC TAX 287970	SO	-99,945	-351	-5,624	-2,185	18,313	51,628	7,495	33	30,636
1901090	FAS109 DEF TAX ASS 287374	OTHER	178	0	0	0	0	0	0	0	178
2811000	ACC DEF TAX-ACCLAM 287960	SG	0	0	0	0	0	0	0	0	0
2820000	ACC DEF INCTX-PROPT 287704	SO	-1,525	-30	-364	-105	-227	-702	-96	0	0
2820000	ACC DEF TAX-UTILITY 282221	IDUJ	-474	0	0	0	0	0	0	0	0
2821000	ACC DEF TAX-UTILITY 282223	UT	-3,425	0	0	0	0	-3,425	0	0	0
2821000	ACC DEF TAX-UTILITY 282301	OTHER	13,399	0	0	0	-812	0	0	0	13,399
2821000	ACC DEF TAX-UTILITY 287605	CA	-96,294	-96,294	0	0	0	0	0	0	0
2821000	ACC DEF TAX-UTILITY 287605	CAFE	-225	0	0	0	-57	-145	-22	0	0
2821000	ACC DEF TAX-UTILITY 287605	CIAC	79	3	20	5	9	38	4	0	0
2821000	ACC DEF TAX-UTILITY 287605	DIBAL	0	0	0	0	0	0	0	0	0
2821000	ACC DEF TAX-UTILITY 287605	IDU	-249,752	0	0	0	0	0	-249,752	0	0
2821000	ACC DEF TAX-UTILITY 287605	JBG	6	0	4	1	0	0	0	0	0
2821000	ACC DEF TAX-UTILITY 287605	OR	-1,169,580	0	-1,169,580	0	0	0	0	0	0
2821000	ACC DEF TAX-UTILITY 287605	OTHER	81,757	0	0	0	0	0	0	0	0
2821000	ACC DEF TAX-UTILITY 287605	SG	14,155	217	3,632	1,150	2,152	6,140	859	5	0
2821000	ACC DEF TAX-UTILITY 287605	SNP	-3,854	-65	-821	-241	-597	-1,877	-251	-1	0
2821000	ACC DEF TAX-UTILITY 287605	SNPD	-428	-411	-111	-28	-47	-207	-21	0	0
2821000	ACC DEF TAX-UTILITY 287605	SO	-411	-8	-98	-28	-61	-189	-26	0	0
2821000	ACC DEF TAX-UTILITY 287605	UT	-1,965,724	0	0	0	0	-1,965,724	0	0	0
2821000	ACC DEF TAX-UTILITY 287605	WA	-269,819	0	0	-269,819	0	0	0	0	0
2821000	ACC DEF TAX-UTILITY 287605	WYP	-630,229	0	0	0	-630,229	0	0	0	0
2821000	ACC DEF TAX-UTILITY 287608	CAGE	-2,324	0	0	0	0	-538	-221	-1	0
2821000	ACC DEF TAX-UTILITY 287766	SO	144	3	34	10	22	66	66	9	0
2821000	ACC DEF TAX-UTILITY 287771	CAFE	252	0	0	0	64	163	25	0	0
2821000	ACC DEF TAX-UTILITY 287928	OTHER	-7,225	0	0	0	0	0	0	0	-7,225
2821000	ACC DEF TAX-UTILITY 287936	JBE	-4,453,239	-96,188	-1,166,919	-268,950	-630,095	-1,966,726	-249,870	2	-75,583
2830000	ACC DEF TAX-OTHER 287936	JBE	-70	-3	-51	-16	0	0	0	0	0
2830000	ACC DEF TAX-OTHER 287936	OTHER	-70	-3	-51	-16	0	0	0	0	0
2830000	ACC DEF TAX-OTHER 287936	OTHER	-70	-3	-51	-16	0	0	0	0	0



**Deferred Income Tax Balance**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	286901	14	14	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286902	-96	-96	0	0	0	0	0	0	-96
2831000	AC DEF IN TX UTIL	286905	-2	-2	0	0	0	0	0	-2	0
2831000	AC DEF IN TX UTIL	286906	-209	-209	0	0	0	-209	0	0	0
2831000	AC DEF IN TX UTIL	286907	-25	-25	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287341	4,310	85	1,029	297	643	1,984	272	1	0
2831000	AC DEF IN TX UTIL	287511	-618	-618	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287511	618	618	0	0	157	400	61	0	0
2831000	AC DEF IN TX UTIL	287570	-15	-15	0	0	0	0	0	0	-15
2831000	AC DEF IN TX UTIL	287571	-319	-319	0	0	-319	0	0	0	0
2831000	AC DEF IN TX UTIL	287576	-2,134	-2,134	0	0	0	0	0	0	-2,134
2831000	AC DEF IN TX UTIL	287577	770	770	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287579	-107	-107	0	0	0	-107	0	0	0
2831000	AC DEF IN TX UTIL	287581	70	70	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287584	-147	-147	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287586	-106	-106	0	0	0	-106	0	0	0
2831000	AC DEF IN TX UTIL	287588	-13	-13	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287591	639	639	0	0	639	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	-1,557	-1,557	0	0	0	0	0	0	-1,557
2831000	AC DEF IN TX UTIL	287596	-4,996	-4,996	0	0	0	0	0	0	-4,996
2831000	AC DEF IN TX UTIL	287597	-137	-137	0	0	-137	0	0	0	0
2831000	AC DEF IN TX UTIL	287601	-36	-36	0	0	0	0	0	0	-36
2831000	AC DEF IN TX UTIL	287614	262	262	0	0	0	0	0	0	262
2831000	AC DEF IN TX UTIL	287634	-19,054	-374	-4,548	-1,314	-2,841	-8,770	-1,202	-5	0
2831000	AC DEF IN TX UTIL	287635	-248	-248	0	0	-57	-167	-24	0	0
2831000	AC DEF IN TX UTIL	287639	-199	-199	0	0	-81	0	0	0	-199
2831000	AC DEF IN TX UTIL	287640	-10	-10	0	0	0	0	0	0	-10
2831000	AC DEF IN TX UTIL	287647	-286	-286	0	0	-73	-185	-28	0	0
2831000	AC DEF IN TX UTIL	287650	-18	-18	0	0	-4	-12	-2	0	0
2831000	AC DEF IN TX UTIL	287653	-56	-56	0	0	0	0	0	0	-56
2831000	AC DEF IN TX UTIL	287656	-1,276	-54	-929	-292	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287661	-808	-808	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287662	-1,299	-1,299	0	0	0	-1,299	0	0	0
2831000	AC DEF IN TX UTIL	287664	-79	-79	0	0	0	0	-79	0	0
2831000	AC DEF IN TX UTIL	287665	-50	-50	0	0	0	0	0	0	-50
2831000	AC DEF IN TX UTIL	287666	-1,500	-29	-358	-103	-224	-690	-95	0	0
2831000	AC DEF IN TX UTIL	287669	-2,194	-37	-467	-137	-340	-1,069	-143	-1	0
2831000	AC DEF IN TX UTIL	287708	-8,421	-165	-2,010	-581	-1,256	-3,876	-531	-2	0
2831000	AC DEF IN TX UTIL	287747	-263	-263	0	0	0	0	0	0	-263
2831000	AC DEF IN TX UTIL	287770	-1,524	0	0	0	0	0	0	0	-1,524
2831000	AC DEF IN TX UTIL	287781	-1,731	0	0	0	0	0	0	0	-1,731
2831000	AC DEF IN TX UTIL	287840	-95,831	814	0	0	-24,316	-62,033	-9,436	-46	0
2831000	AC DEF IN TX UTIL	287841	814	814	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	316	316	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287843	1,444	1,444	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	2,069	2,069	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287846	379	379	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287849	18,354	0	0	0	4,657	11,881	1,807	9	0
2831000	AC DEF IN TX UTIL	287850	1,618	1,618	0	0	0	0	0	0	1,618
2831000	AC DEF IN TX UTIL	287851	682	682	0	0	0	0	0	0	682
2831000	AC DEF IN TX UTIL	287857	1	1	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL	287858	-78	-78	0	0	0	0	0	0	-78



**Deferred Income Tax Balance**  
 Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287860									-74
2831000	AC DEF IN TX UTIL	287861									-127
2831000	AC DEF IN TX UTIL	287864									-39
2831000	AC DEF IN TX UTIL	287868									-357
2831000	AC DEF IN TX UTIL	287871									-1,974
2831000	AC DEF IN TX UTIL	287874									-340
2831000	AC DEF IN TX UTIL	287879									-65
2831000	AC DEF IN TX UTIL	287884									38
2831000	AC DEF IN TX UTIL	287887									-1,185
2831000	AC DEF IN TX UTIL	287888									-288
2831000	AC DEF IN TX UTIL	287889									-125
2831000	AC DEF IN TX UTIL	287896									-5,151
2831000	AC DEF IN TX UTIL	287897									-8,662
2831000	AC DEF IN TX UTIL	287899									-226
2831000	AC DEF IN TX UTIL	287903									-37
2831000	AC DEF IN TX UTIL	287906									-460
2831000	AC DEF IN TX UTIL	287907									-6
2831000	AC DEF IN TX UTIL	287908									-280
2831000	AC DEF IN TX UTIL	287916									-1,534
2831000	AC DEF IN TX UTIL	287917									-95
2831000	AC DEF IN TX UTIL	287919									-224
2831000	AC DEF IN TX UTIL	287933									-25
2831000	AC DEF IN TX UTIL	287934									-1,313
2831000	AC DEF IN TX UTIL	287935									250
2831000	AC DEF IN TX UTIL	287939									-95
2831000	AC DEF IN TX UTIL	287942									7
2831000	AC DEF IN TX UTIL	287948									12
2831000	AC DEF IN TX UTIL	287970									-95
2831000	AC DEF IN TX UTIL	287971									-4,843
2831000	AC DEF IN TX UTIL	287975									303
2831000	AC DEF IN TX UTIL	287978									-183
2831000	AC DEF IN TX UTIL	287981									1
2831000	AC DEF IN TX UTIL	287982									-1,893
2831000	AC DEF IN TX UTIL	287983									-2,433
2831000	AC DEF IN TX UTIL	287984									-727
2831000	AC DEF IN TX UTIL	287985									-5,229
2831000	AC DEF IN TX UTIL	287986									-1,758
2831000	AC DEF IN TX UTIL	287996									-226
2831000	AC DEF IN TX UTIL	287997									-4
<b>2831000 Total</b>											<b>-153,236</b>
<b>Grand Total</b>											<b>-4,509,006</b>
											<b>-405</b>
											<b>-8,704</b>
											<b>-1,907</b>
											<b>-29,525</b>
											<b>-72,378</b>
											<b>-12,210</b>
											<b>-46</b>
											<b>-28,061</b>
											<b>-11</b>
											<b>-72,829</b>
											<b>-254,681</b>
											<b>-1,988,177</b>
											<b>-254,681</b>



**Investment Tax Credit Balance**

Average of Monthly Averages Ending - June 2017  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285606									
	ACC DEF ITC - FED	285607									
2551000	ACC DEF ITC - FED	285608									
2551000	ACC DEF ITC - FED	285620									
2551000	ACC DEF ITC - FED	285621									
<b>2551000 Total</b>			<b>-450</b>	<b>-10</b>	<b>-132</b>	<b>-38</b>	<b>-75</b>	<b>-160</b>	<b>-31</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>-450</b>	<b>-10</b>	<b>-132</b>	<b>-38</b>	<b>-75</b>	<b>-160</b>	<b>-31</b>	<b>0</b>	<b>0</b>







# PACIFICORP

## Customer Advances

Average of Monthly Averages Ending - June 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	CA	-5	-5	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	Payments Received Uncompleted Projects	-12,806	0	0	0	-2,963	-8,621	-1,216	-6	0
2520000	CUST ADV CONSTRUCT	CAGE	5	0	4	1	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	CAGW	-8	0	0	0	0	0	-8	0	0
2520000	CUST ADV CONSTRUCT	IDU	-442	0	-442	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	OR	-19	0	-5	-2	-3	-8	-1	0	0
2520000	CUST ADV CONSTRUCT	SG	527	0	0	0	0	527	0	0	0
2520000	CUST ADV CONSTRUCT	UT	1,139	0	0	0	1,139	0	0	0	0
2520000	CUST ADV CONSTRUCT	WYP	-11,171	0	0	0	-2,584	-7,520	-1,061	-6	0
2520000	CUST ADV CONSTRUCT	CAGE	-11,418	0	0	0	-2,641	-7,687	-1,084	-6	0
2520000	CUST ADV CONSTRUCT	Transm Intercon Deposits - w/3rd Party	342	5	88	28	52	148	21	0	0
2520000	CUST ADV CONSTRUCT	Transm Intercon Deposits - w/3rd Party	-33,856	0	-356	27	-7,000	-23,161	-3,350	-17	0
<b>Grand Total</b>			<b>-33,856</b>	<b>0</b>	<b>-356</b>	<b>27</b>	<b>-7,000</b>	<b>-23,161</b>	<b>-3,350</b>	<b>-17</b>	<b>0</b>